

APPENDIX 3



**Independent examiner's report on the accounts** v2

Report to the trustees/members of

Charity name  
Roots of Arran Community Woodland

Registered charity number

SC035585

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
1	June	2020		31 <sup>st</sup>	May	2021

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

*Pauline Reid*

Date:

21-02-2022

Name:

MRS PAULINE REID M.I.A.B.

Relevant professional qualification(s) or body (if any):

INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS.

Address:

FINANCIAL MANAGEMENT SERVICES.  
10 SPRINGBANK TERRACE  
BRODICK  
ISLE OF ARRAN  
KA 27 8BB.



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	1st	June	2020		31st	May	2021

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	260				260	10
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
<b>A1 Sub total</b>	<b>260</b>				<b>260</b>	<b>10</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>A2 Sub total</b>						
<b>Total receipts</b>	<b>260</b>				<b>260</b>	<b>10</b>
<b>A3 Payments</b>						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	122				122	3,681
Grants and donations						
Governance costs:						
Audit / independent examination						22
Preparation of annual accounts						
Legal costs						
Other						
<b>A3 Sub total</b>	<b>122</b>				<b>122</b>	<b>3,703</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets						
Purchase of investments						
<b>A4 Sub total</b>						
<b>Total payments</b>	<b>122</b>				<b>122</b>	<b>3,703</b>
<b>Net receipts / (payments)</b>	<b>138</b>				<b>138</b>	<b>(3,693)</b>
<b>A5 Transfers to / (from) funds</b>	<b>982</b>				<b>982</b>	<b>4,676</b>
<b>Surplus / (deficit) for year</b>	<b>1,120</b>				<b>1,120</b>	<b>982</b>

S.W. 30/12/21

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	982				982	4,676
	Surplus / (deficit) shown on receipts and payments account	(138)				(138)	(3,693)
	<b>Cash and bank balances at end of year</b>	<b>1,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,120</b>	<b>982</b>
	(Agree balances with receipts and payments account(s))	1,200				4,882	4,276

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>				
		<b>Total</b>		

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>					
			<b>Total</b>		

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>				
		<b>Total</b>		

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
		<b>Total</b>		

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>J. Walsh</i>	JULIETTE WALSH	29/12/21

*J.W.* 30/12/21

**Additional analysis (1)**

**Analysis of receipts and payments**

**1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
membership x 1					10	10
donation from the Coop Lamash					250	
					-	
					-	
<b>Total</b>					<b>260</b>	<b>10</b>

reference

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>						

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
<b>Total</b>						

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
insurance					112	112
payment for FS sessions to FS leader					-	1,500
TCV membership					-	-
CWA membership					10	10
auditing accounts payment					-	22
apple tree and compost purchase					-	162
newspaper advert for AGM					-	37
returning grant payment to Ernest Cook Trust					-	1,860
					-	
					-	
<b>Total</b>					<b>122</b>	<b>3,703</b>

reference error

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*J.W. 30.12.21*

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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S.W.

30.12.21

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**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					260	10
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>					260	10
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>					-	
<b>Total receipts</b>					260	10
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					122	3,681
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	22
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>					122	3,703
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>					-	
<b>Total payments</b>					122	3,703
<b>Net receipts / (payments)</b>					138	(3,693)
<b>Transfers to / (from) funds</b>					982	4,676
<b>Surplus / (deficit) for year</b>					1,120	982

<b>Nature and purpose of funds</b>						
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J.W. 30/12/21