


APPENDIX 3



Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	Friends of Roseburn Park [SCIO]						
<b>Registered charity number</b>	SC044659						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	1	July	2017		30	June	2018
<b>Set out on pages</b>	1 to 4						

<b>Respective responsibilities of trustees and examiner</b>	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. 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.					
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.					
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention.					
	<ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements:                             <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol>					
	have not been met, or					
	<ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>					
<b>Signed:</b>				<b>Date:</b>	11 SEPTEMBER 2018	
<b>Name:</b>	ALAN LANDER					
<b>Relevant professional qualification(s) or body (if any):</b>	CHARTERED FINANCIAL ANALYST					
<b>Address:</b>	37 MORTON STREET					
	JOPPA					
	EDINBURGH					
	EH15 2JA					

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Independent examiner's statement

I, *A. Curber*, in my capacity as an independent examiner, have examined the accounts of *[Company Name]* for the period *[Period]* and have found that the accounts are true and correct in all material respects.

In the course of my examination, no matter has come to my attention 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 2005 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 2 of the 2005 Accounts Regulations

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

Signed: <i>A. Curber</i>	
Name: <i>A. Curber</i>	
Relevant professional qualification(s) or body (if any): <i>Chartered Financial Analyst</i>	
Address: <i>[Address]</i>	
Date: <i>21 SEPTEMBER 2018</i>	

FRIENDS OF ROSEBURN PARK (SCIO)  
 Scottish Charitable Incorporated Organisation: SC044659  
 c/o Hamish Ross, 16/1 Murrayfield Avenue, Edinburgh, EH12 6AX

**Receipts and Payments Year to 30 June 2018**

	Notes	UNRESTRICTED	RESTRICTED	TOTAL	16/17
<b>Receipts</b>					
Unrestricted donations	1	68.45	-	68.45	105.74
Donations (restricted)		-	-	-	-
Fundraising		-	-	-	661.73
Grants	2	-	2000.00	2000.00	1000.00
Trading Receipts		-	-	-	-
<b>Payments</b>					
Fundraising expenses	3	-	-	-	(89.68)
Charitable Purpose Payments	4	-	(2000.00)	(2000.00)	(536.50)
Annual Public Liability Insurance Cover		(181.40)	-	(181.40)	(176.40)
Bank Charges	5	(72.00)	-	(72.00)	(72.00)
Other Expenses	6	(220.00)	-	(220.00)	(175.00)
Cash surplus/(deficit) to End of Year		<u>(404.95)</u>	<u>-</u>	<u>(404.95)</u>	<u>717.89</u>

**Statement of Balances at 30 June 2018**

	Notes	UNRESTRICTED	RESTRICTED	TOTAL	16/17
<b>Cash Balance</b>					
Cash and Bank Balances at Start of Year		1743.80	649.00	2392.80	1674.91
Surplus/(Deficit) Shown by Receipts and Payments		(404.95)	-	(404.95)	717.89
Transfers between funds	7	(1.00)	1.00	-	-
		<u>1337.85</u>	<u>650.00</u>	<u>1987.85</u>	<u>2392.80</u>
<b>Other Assets</b>					
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Liabilities</b>					
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Working Balance</b>	8,9,10	<u>1337.85</u>	<u>650.00</u>	<u>1987.85</u>	<u>2392.80</u>

Notes – see over

Signed:  

Hamish Ross (Treasurer)

Alan Lander (Independent Examiner)

11 September 2018

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FRIENDS OF ROSEBURN PARK (SCIO)  
Scottish Charitable Incorporated Organisation: SC044659  
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Notes to Receipts and Payments and Statement of Balances for financial year ending 30 June 2018:

1. Collecting tins.
2. West Neighbourhood Partnership (£1000) and Murrayfield Community Council (£1000) grants for carved tree bench.
3. Negative balances shown by ( )
4. Andy McFetters Stone Carving for carved tree bench (£2000).
5. No further bank charges anticipated following change to Bank of Scotland.
6. AGM flyers (£10) and Dove room hire (£210).
7. Cost of 16/17 building warrant (£401) was more than West Neighbourhood Partnership granted (£400) and the remaining balance of that grant is due to the architect (£600). Transfer of £1 to restricted funds is one way of dealing with this.
8. Cash balance represented by:  
Unity Trust Bank: £1987.85
9. Restricted funds now include:
  - a. £50 towards refurbishment of old toilet block
  - b. £600 architect fees towards planning/building warrant for old toilet block
10. FoRP's reserves policy mandates maintaining a reserve of £300 for unexpected or wind-up expenses. Current reserves are £1337.85.

No remuneration or expenses were paid to any of the Charity Trustees during the period.

Signed: 

Hamish Ross (Treasurer)



Alan Lander (Independent Examiner)

11 September 2018

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