

Independent examiner's report on the accounts						
Carradale Community Trust						
Registered charity number SC 024417						
Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
1st	January	2019		31st	December	2019
Set out on pages			(number to include the page numbers of additional sheets)			
2 and 3 + 4						

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. 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 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.

Independent examiner's statement

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 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.

Signed:

Date:

RBOwen

17/5/20

Name:

Robert B Owen

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

FCCA (Retired)

Address:

Cruachan

Carradale

Argyll PA28 6SG

Receipts and payments accounts

For the period from	Period start	to	Period end date
	1 January 2019		31 December 2019

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Receipts				
Tearoom rent and expense recharges	3,361	-	3,361	4,138
CBB trading receipts	-	-	-	20
Temporary Shop trading receipts		30,175	30,175	-
CBB rent and expense recharges	360	-	360	-
First Responder donations	-	110	110	-
Purchase of Seneval	-	13,960	13,960	-
Meals on Wheels income	-	-	-	295
Grants	-	15,001	15,001	5,327
Donations	129	-	129	711
Insurance claim	760	-	760	163,199
Harbour income	-	-	-	2,572
Subscriptions	25	-	25	50
Total receipts	4,635	59,245	63,881	176,312
Payments				
Temporary Shop setting up expenses	-	7,193	7,193	1,822
Temporary Shop purchases & expenses	-	28,379	28,379	-
Temporary Shop loan repayments	-	3,810	3,810	-
Seneval project spend	-	13,960	13,960	1,043
First Responder spend	-	1,265	1,265	220
Insurance	1,563	-	1,563	1,507
Telephone	573	-	573	921
Electricity	1,447	-	1,447	1,180
Water & Waste charges	529	-	529	550
Repairs and maintenance	1,813	132	1,945	-
Meals on Wheels payments	-	189	189	-
Advertising & website	172	-	172	92
Open Day expenses		1,191	1,191	-

Purchase of outdoor tables and chairs	-	-	-	790
Misc expenses	60	-	60	20
Total payments	6,156	56,119	62,275	8,145
Surplus / (deficit) for year	(1,521)	3,126	1,605	168,167

Statement of balances at 31 December 2019

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash funds	Cash and bank balances at start of year	6,726	167,970	174,696	6,530
	Surplus / (deficit) shown on receipts and payments account	(1,521)	3,126	1,605	168,165
	Cash and bank balances at end of year	5,205	171,096	176,301	174,695