

COME BACK TO GOD CAMPAIGN
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

JOHN KERR & COMPANY
CHARTERED ACCOUNTANTS

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Trustees	Mrs Patricia Dent Mrs Marilyn Paterson
Trust's Address	Adelaide College 3 Nineyard Street Saltcoats Ayrshire KA21 5HS
Charity Numbers	SC039961 (Scotland) SC240168 (England & Wales)
Independent Examiner	Bruce Fairgrieve BSc, CA (ICAS) Chartered Accountant 32a Hamilton Street Saltcoats Ayrshire KA21 5DS
Bankers	Bank of Scotland 57 Dockhead Street Saltcoats Ayrshire KA21 5EY
Solicitors	Jas Campbell & Co 57 Dockhead Street Saltcoats Ayrshire KA21 5EY.

Report of the Trustees for the year ended 31st December 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities.

Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

Objective and Activities

The purpose of the Trust is to bring the Gospel of the Lord Jesus Christ to the masses of people who attend no place of worship and to strengthen those in the faith of the Lord Jesus Christ who do attend Church. To do so in co-operation with all other Evangelical Christians and Evangelical Christian Churches of any denomination who are inspired to hold the Doctrines the Come Back to God Campaign believe in. To hold land and maintain an office or offices and staff in the United Kingdom for the achievement of these objectives, to receive gifts, subscriptions and other monies given for the furtherance of the objects of the Campaign and to apply them for those objects.

The Charity reaches out to all to tell them about the Lord God Almighty. The Campaign seeks to use all that God has provided in the premises and equipment for the furtherance of the Gospel, the use of which provides all income to keep the Campaign reaching out with a message of salvation and that God heals just the same today as the Lord Jesus did whilst He was on the earth.

The Campaign reaches out to all Church congregations, individuals, schools; taking part in assemblies and classwork, missioning whether in Churches or other halls throughout the United Kingdom, bringing God's Word to all they meet, adult and child alike; to provide opportunities for people seeking the Lord Jesus Christ or those who have been hurt or are suffering mentally, physically, emotionally or spiritually, a solace or refuge at the headquarters of the Campaign, Adelaide College, where they can spend time recovering or have an extended holiday, each person's situation being assessed individually and confidentially.

Prayer is the most important part of the Come Back to God Campaign and regular intercessory prayer times are held at the Campaign building.

Use is made of all the facilities in the building in providing accommodation and the use of print machines, selling Christian books etc, for the furtherance of the Gospel and to provide an income to keep the Campaign reaching out to all who need to hear and be helped.

A review of our achievements and performance

Adelaide College, the headquarters of the Come Back to God Campaign, has always been a place where the peace of God can be found. Even before the Campaign took over the premises it had always been a place where the peace and presence of God could be felt. Throughout the year many have come from distressing circumstances and found the peace and quiet that prevails in the building a great comfort to them as soon as they arrive. The peace and separation from the hustle and bustle of life is found within the Adelaide College building.

As in 2021, 2022 has not been an easy time, as we have come out of the effects of Covid-19. The Campaign Team, although much fewer than previously, have sought to return to outreach more personally, whilst maintaining the outreach of the Campaign via whatever media we have been able to, the phone, Facebook, the internet etc., We have encouraged and reached as many people as possible and to tell them that God cares about them and wants to help and heal.

People have contacted us and come for prayer as well as the team going out to visit people in their homes. We continue to receive written letters, emails, texts or Whatsapp messages asking us to pray for them. We continue to keep up to date and have written to individuals who are on our prayer supporters list and others who are not, to make them aware of God's love and care for them and their families. We have despatched/posted out books we felt were apt in these days that would be encouraging to people and perhaps give them support at the same time, suggesting that they pass them on to others who may also benefit from reading them.

The praise and prayer ministry amongst the team has continued and we have been able to spend more time interceding for those in need, visiting and delivering goods, supporting those who have hospital appointments etc. Our usual literature, Prayer Calendar and Teamwork Magazine have been despatched regularly and posts were made daily on facebook and Instagram.

The Campaign Team have been doing everything they are able to support our nation and the world at large through prayer. None of us understand what is happening around us but we can trust the Lord to keep leading and encouraging us in these days. The team is very aware that spiritual, emotional, physical, and mental health that can be affected by the distresses our lives have faced, and prayer has been made over these areas. No one has been exempt from the effects of covid-19 lockdown and the far reaching repercussions it has had on the medical people, lawyers and nearly every industry, it will take a considerable time to recover all areas of help that people need as we would say "normal", notwithstanding the effects of increase in food and energy costs.

Financial Review

The main source of income comes from our prayer supporters, not only in annually, quarterly, or monthly giving, but some supporters leave the Come Back to God Campaign a legacy in their will.

Income has begun again to come in from people who use the building for retreats or who come in need of spiritual help and are asked to leave a gift for their stay if they can. The print machine has been used to print literature for the Campaign prayer supporters and not for outside jobs. The sale of second-hand Christian books continues.

Investment policy and performance

The Trustees of the Come Back to God Campaign invest in individual people and Churches as the Lord Jesus Christ leads them for the furtherance of the Gospel and to provide for those less fortunate that they may come to know the Lord Jesus Christ. The sacrificial donations made by those who support the Come Back to God Campaign are used entirely to reach out to hurting people in our world who need to know that there is a Saviour Who loves them and wants to comfort, provide for, lead and guide them through life. Most of all to bring people to a knowledge of the truth found in God's word.

Reserves policy

The accounts of 2022 portray that the Campaign remains in a healthy state financially, with the current equity in the year 2022 invested in the premises at Saltcoats being more than enough to cover the present long-term loan, personal loans, and overdraft.

Whilst cash reserves are limited, the investment in the property and updated equipment work to ensure that the Campaign is safeguarded from the ebbs and flows of modern business. Should it be that the charity would have to cease from its present activities, there is enough investment to ensure that creditors affected by the cessation would be paid as would be expected. All monies have been used to continue to work to reach those in need of spiritual guidance and help.

Plans for the future

The Trustees intend to continue reaching out with the Word of the Lord Jesus Christ, using every avenue available to extend the ministry to individuals, schools, Churches, and to the wider public.

The Trustees hope to open the building up to many other people and groups and are seeking provision to start upgrading many parts of the headquarters of the Campaign, Adelaide College. The Trustees offer help to the seemingly lost in society, telling them there is a hope in God that will not disappoint them.

Structure, governance, and management

The Charity was registered in England and Wales with the Charities Commission on the 19th of June 1961 by Trust Deed, number 240168 and is constituted under a Trust Deed in Scotland with OSCR on 24th April 1990, number SC039961. A vision was given by the Lord God to Reverend Dennis Paterson in 1952; the outworking of that vision was the forming of the Come Back to God Campaign. The Trust was established by three men, one of whom was Dennis Paterson, who were led by the Lord Jesus Christ to raise up a society to reach out to people to tell them that an answer can be found in the Lord Jesus Christ to the needs of all people, adults and children alike. The Trust does not actively fundraise but seeks to continue the charitable work by the donations and gifts made by prayer supporters of the Campaign and people who have received help through the Society.

New Trustees are appointed by the existing Trustees, who prayerfully consider those they feel it right to invite to join the Trusteeship. Trustees of the Come Back to God Campaign generally serve as Trustees for as long as they feel able. The Trustees invited to join must believe that the Bible is the inspired Word of God, believe in the Lord Jesus Christ and that God works today as He worked when the Lord Jesus Christ was upon this earth and that there will be a day when Christ will come back again.

At the quarterly Trustees' meetings, the Trustees agree the broad strategy and areas of activity, outreach, and work of the Society and what finance is available to invest in projects, making suggestions for outreach. The day to day running and administration of the Come Back to God Campaign is in the hands of the current Administrator who puts into practice the decisions of the Trustees.

The Trustees consist of three Trustees at present. If at any time the number of Trustees shall be reduced to less than two, the statutory power of appointing new Trustees shall apply, and a new Trustee or Trustees shall forthwith be appointed, sufficient to make the total number of the Trustees to two or more. No person shall be appointed as Trustee unless he or she shall wholeheartedly believe and teach the Christian Doctrines set out in the schedule to the Trust Deed.

We hope to increase the trusteeship in the near future, as the Lord leads.

Key management personnel remuneration

The Trustees have appointed Mrs Marilyn Paterson as the Administrator to see to the controlling and running and operating of the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. No Trustees' expenses or other related costs need to be disclosed.

The Administrator does not receive any remuneration nor do any of the staff of the Come Back to God Campaign. All expenses that are accrued for the work of the Society are paid to those staff who live by faith in the Lord Jesus Christ, as and when, for example, travel costs to missionary outreach, accommodation etc.,

TRUSTEES REPORT

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Reference and administrative information

Mrs Patricia Dent, Trustee and Secretary

Mrs Marilyn Paterson, Deputy Chairman of Trustees and Administrator

Ms Rachael Caroline Orme, Trustee, appointed 30th December 2022

Principal Office

Adelaide College, Nineyard Street, Saltcoats, Ayrshire, KA21 5HS

Auditors

John Kerr & Co, 32 Hamilton Street, Saltcoats, KA21 5DS

Bankers

Bank of Scotland, 57 Dockhead Street, Saltcoats, Ayrshire, KA21 5EH.

Solicitors

Jas Campbell & Co, 57 Dockhead Street, Saltcoats, Ayrshire, KA21 5EY.

Trustees' responsibilities in relation to the financial statements

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgements and estimates that are reasonable and prudent.

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

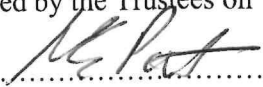
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information including on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on

and signed in their behalf by:

.....

M Paterson

Chairman of Trustees

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31 DECEMBER 2022

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	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2022</u> £	<u>Total Funds 2021</u> £
<u>Incoming Resources</u>					
Donations		85,338	-	85,338	93,243
Trading Income		2,597	-	2,597	1,983
<u>Total</u>		87,935	-	87,935	95,226
Charitable Expenditure	3	49,184	-	49,184	59,191
Trading Expenditure	4	26,921	-	26,921	23,975
Management & Administration	5	821	-	821	975
<u>Total</u>		76,926	-	76,926	84,141
Interest payable	6	2,337	-	2,337	1,611
<u>Total expenditure</u>		79,263	-	79,263	85,752
<u>Net income/(expenditure) and net movement in funds</u>		8,672	-	8,672	9,474
Revaluation		-	-	-	(65,000)
<u>Net Movement in funds</u>		8,672	-	8,672	(55,526)
<u>Funds Reconciliation</u>					
Total Funds brought forward		494,568	-	494,568	550,094
<u>Total Funds brought carried forward</u>		503,240	-	503,240	494,568

BALANCE SHEET
AS AT 31 DECEMBER 2022

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		<u>2022</u> £	<u>2021</u> £
<u>Fixed Assets</u>			
Tangible Assets	8	566,839	566,647
<u>Current Assets</u>			
Stock		500	408
Debtors	9	1,870	1,847
Cash at bank and in hand		485	702
<u>Total Current Assets</u>		2,855	2,957
<u>Liabilities</u>			
Creditors falling due within one year	10	(39,210)	(43,974)
<u>Net Current Assets/(Liabilities)</u>		(36,355)	(41,017)
<u>Total Assets less current liabilities</u>		530,484	525,630
<u>Creditors: Amounts falling due after more than one year</u>	10	(27,244)	(31,062)
<u>Net Assets</u>		503,240	494,568
<u>The funds of the charity</u>	13		
Revaluation Reserve		145,812	145,812
Unrestricted income funds		357,428	348,756
<u>Total charity funds</u>		503,240	494,568

Approved by the Trustees on 12 September 2023 and signed on their behalf by


..... Trustee
 
..... Trustee
 Marilyn Paterson Patricia Dent

The notes on pages 8 to 14 form part of the financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR TO 31 DECEMBER 2022

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		<u>2022</u>	<u>2021</u>
		£	£
<u>Net cash generated by operating activities</u>	12	5,540	4,952
<u>Cash flows from investments activities</u>			
Purchase of furniture and equipment		(1,898)	(1,088)
<u>Net cash provided by/(utilised in) investing activities</u>		(1,898)	(1,088)
<u>Change in cash and cash equivalents in the year</u>		3,642	3,864
Cash and cash equivalent brought forward		(9,040)	(12,904)
<u>Cash and cash equivalents carried forward</u>		(5,398)	(9,040)
<u>Being:-</u>			
Cash at Bank		485	702
Bank Overdraft		(1,400)	(964)
Bank Term Loan		(4,483)	(8,778)
		(5,398)	(9,040)

All funds are unrestricted.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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1 Accounting Policies

a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes (s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The Trust constitutes a public benefit entity as defined by FRS 102.

b) Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds represent third party funds received to be spent on a specific purpose.

c) Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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e Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on furniture and equipment on a straight line basis over their estimated useful life of six years from the year of acquisition

Depreciation has been charged at 20% for fixtures and fittings and 25% for motor vehicles on a reducing balances method. Musical instruments are not considered to depreciate, and no depreciation charge has been made.

g Freehold Property

No depreciation has been charged as the buildings are being maintained to such a standard that their estimated residual value is not less than their cost or valuation. Valuations are carried out once in every five years.

2 Related Party transactions and Trustees

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or in kind (2021: £nil) Expenses paid to trustees in the year totalled £Nil (2021: £Nil)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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3	<u>Charitable Expenditure</u>	<u>2022</u> £	<u>2021</u> £
	College Food	244	85
	Car & Travel	1,179	1,438
	Stationery & Advertising	2,793	3,322
	Insurance	6,996	10,196
	Building Repairs & Maintenance	12,265	8,804
	Postage & Telephone	3,461	3,219
	Heat & Light	10,689	21,788
	Rent & Rates	1,461	1,374
	Repairs & Maintenance	2,769	1,431
	Cleaning	4,270	2,031
	Car Leasing	2,923	5,336
	Depreciation	134	167
		49,184	59,191
4	<u>Gross Expenditure on Trading Activities</u>	<u>2022</u> £	<u>2021</u> £
	Purchases – Conference Supplies	6,930	6,949
	Purchases – Printshop	1,051	1,605
	Depreciation	1,572	1,495
	Heat & Light	912	1,858
	Rent & Rates	126	117
	Postage & Telephone	695	727
	Motor & Travel	8,915	5,672
	Repairs & Buildings Maintenance	1,046	751
	Insurance	597	870
	Sundry	738	529
	Cleaning	364	173
	Repairs & Maintenance	236	122
	Lease of computer	2,939	2,307
	Accountancy	800	800
		26,921	23,975
	<u>Governance Costs</u>	<u>2022</u> £	<u>2021</u> £
	Independent Examiner	800	800

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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5	<u>Management & Administration Expenditure</u>	<u>2022</u>	<u>2021</u>
		£	£
	Insurance	149	218
	Buildings, Repairs & Maintenance	262	188
	Heat & Light	228	466
	Rent & Rates	32	29
	Repairs & Maintenance	59	31
	Cleaning	91	43
		—	—
		821	975
		—	—

The above costs are allocated on the basis of floor space occupied by administration and management personnel.

6	Bank Interest Payable	2,337	1,611
		—	—

7 Analysis of staff costs and remuneration of key management personnel

	<u>2022</u>	<u>2021</u>
	£	£
Salaries and wages	-	-
Pension Costs	-	-
	—	—
<u>Total</u>	-	-
	—	—

The average number of full time equivalent employees during the year was nil (2021: nil) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The trust considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2021:£Nil) No employee had employee benefits in excess of £60,000 (2021: £nil)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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8 Tangible Fixed Assets

	<u>Property</u> £	<u>Fixtures</u> <u>Fittings</u> £	<u>Motor</u> <u>Vehicles</u> £	<u>Total</u> £
<u>Cost</u>				
As at 1 January 2022	560,000	251,895	1,930	813,825
Additions	-	1,898	-	1,898
As at 31 December 2022	560,000	253,793	1,930	815,723
<u>Depreciation</u>				
As at 1 January 2022	-	245,248	1,930	247,178
Charge for the year	-	1,706	-	1,706
As at 31 December 2022	-	246,954	1,930	248,884
<u>Net Book Value</u>				
As at 31 December 2022	560,000	6,839	-	566,839
As at 31 December 2021	560,000	6,647	-	566,647

9 Debtors

	<u>2022</u> £	<u>2021</u> £
Other Debtor - Gift Aid	644	555
VAT	835	912
Prepayments and accrued income	391	380
<u>Total</u>	<u>1,870</u>	<u>1,847</u>

All prepayments and accrued income related to unrestricted funds in both 2021 and 2022.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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10 <u>Analysis of current liabilities and long term creditors</u>	<u>2022</u>	<u>2021</u>
	£	£
<u>Creditors under 1 Year</u>		
Bank overdraft	1,400	964
Trade Creditors	19,103	11,523
Accruals	1,655	8,627
Bank term Loan	4,483	4,584
Supporters Loan	9,697	12,483
Energy Saving Loan	2,872	4,800
Shire Leasing	-	993
<u>Total</u>	39,210	43,974

All creditors in 2022 and 2021 relate to unrestricted funds

<u>Creditors over 1 year (including provisions)</u>	<u>2022</u>	<u>2021</u>
	£	£
Bank Term Loan	-	4,194
Supporters Loan	27,244	26,396
Energy Saving Loan	-	472
<u>Total</u>	27,244	31,062

Bank term loan is secured over the property at Nineyard Street, Saltcoats.

11 Analysis of charitable funds

Analysis of Fund Movements	Balance <u>B/Fwd</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>C/Fwd</u> £
Unrestricted Funds	494,568	87,935	(86,247)	496,256

The unrestricted funds are available to be spent for any of the purposes of the charity.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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12 Reconciliation of net movement in funds to net cash flow
from operating activities

	<u>2022</u>	<u>2021</u>
	£	£
Net movement in funds	8,672	9,474
Add back deprecation charge	1,706	1,662
Decrease /(Increase) inventory	(92)	(119)
Decrease/(Increase) in debtors	(23)	214
Increase/(Decrease) in creditors	(4,723)	(6,279)
<u>Net cash generated by operating activities</u>	<u>5,540</u>	<u>4,952</u>

13 Analysis of Net Assets over Funds

	<u>Fixed</u>	<u>Bank</u>	<u>Net Assets</u>	<u>Long</u>	<u>Total</u>
	<u>Assets</u>		<u>Current</u>	<u>Term</u>	
	£	£	<u>Liabilities</u>	<u>Liabilities</u>	£
Unrestricted	566,839	485	(36,840)	(27,244)	503,240

Examiner's Report to the Trustees of Come Back to Campaign

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- 2) have not been met, or
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Bruce Fairgrieve BSc CA (ICAS)
John Kerr & Company, Chartered Accountants
32a Hamilton Street
Saltcoats
Ayrshire
KA21 5DS

.....
Date

16 October 2023

