

APPENDIX 3



		Independent examiner's report on the accounts							v2	
Report to the trustees/members of	Registered charity number	Charity name Heartsong Ministries								
		SC042924								
On the accounts of the charity for the period		Period start date				Period end date				
		Day	Month	Year		Day	Month	Year		
		28	02	24	to	28	02	25		
Set out on pages									(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>									
Basis of independent examiner's statement	<p>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.</p>									
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 									
Signed:						Date:	27/11/2025			
Name:										
Relevant professional qualification(s) or body (if any):										
Address:										

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

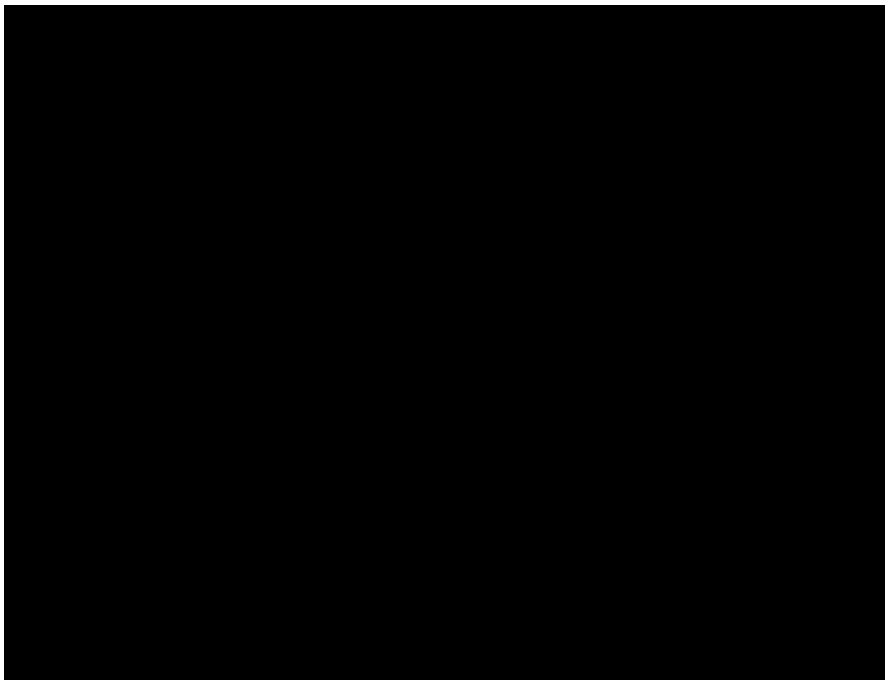
**Give here brief details of
any items that the
examiner wishes to
disclose**



HEARTSONG MINISTRIES

Trustees' Annual Report

From FEB 24 to FEB 25



Charity contact information



Your charity's name

Scottish Charity Number: SC042924

Address [REDACTED]

Postcode [REDACTED]

Telephone number: [REDACTED]

Email address: heartsongministries@heartsonglive.co.uk

Twitter / Facebook / Social Media profile name
<https://www.facebook.com/heartsongministries1>

Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year

- 1.
- 2.
- 3.

A large black rectangular box redacting the names and dates of the charity trustees.

Objectives and activities

Heartsong Ministries was founded to strengthen the Christian faith within our community and to create spaces where people can encounter encouragement, worship and fellowship. Our purposes include sharing the Christian message, offering praise events, supporting the ministry of music, and making the arts accessible as a means of worship and hope. Throughout the year we continued this work through a variety of activities designed to bring people together and nurture a sense of belonging. We hosted a women's gathering that focused on encouragement, connection and faith. We offered training sessions to help people grow in confidence and service. We also created opportunities for outdoor singing, which allowed both adults and young people to express their faith through music in an open and welcoming setting. Our aim has always been to help individuals and families feel supported, uplifted and included. Each activity this year reflected that purpose. The trustees remain grateful for everyone who contributed, attended, volunteered or took part, and we continue to look forward with hope as we build on this work in the year ahead.

Structure, governance and management

Type of governing document

Heartsong Ministries is governed by a Trust Deed, which sets out the charity's purposes, structure and the way it must operate. The Trust Deed outlines the duties and responsibilities of the trustees, the charitable aims we must uphold, and the procedures we follow in managing the charity's work and resources. The trustees ensure that all activities and decisions remain in line with this governing document so that the charity continues to function lawfully, transparently and in accordance with its original purposes.

Trustee recruitment and appointment

There were no new trustee appointments during this reporting year. The existing trustees continued to oversee the charity's work in line with the procedures set out in our Trust Deed, which requires trustee appointments to be made by a majority vote and does not permit any external organisation to appoint trustees.

As the charity continues to grow, the board recognises the value of widening its skills and strengthening its diversity. We intend to begin a structured recruitment process in the coming year, seeking individuals whose experience, insight and commitment will support our purposes and enhance the effectiveness of our governance.

Achievements and performance

In here, include a summary of the main achievements of the charity during the financial period.



This year we organised our first women's gathering, RISE, which welcomed more than seventy-five women for a day of worship, teaching, food, games and shared stories. The event was designed to support our aims by creating a warm and faith-filled space where women could be encouraged, connected and strengthened. It offered a setting where worship and community could be experienced in a simple and meaningful way, reflecting the heart of the charity's purpose.

One of the year's greatest successes was the sense of confidence and belonging that grew among those who attended. Many women spoke about feeling uplifted, supported and renewed. The gathering helped participants build friendships, find encouragement and reconnect with their faith. These outcomes show the difference the charity continues to make in people's lives.

We are especially grateful for the seven volunteers who helped bring the event together. They assisted with planning, registration, hospitality, food preparation, activities and overall coordination throughout the day. Their reliability and care created a warm atmosphere and ensured that every guest felt welcome. Their contribution played a central role in the success of RISE and remains a valued part of the charity's work.

Financial review

Statement of the charity's policy on reserves

The charity does not currently hold any financial reserves. Our policy is to work towards building a small operational reserve that can cover essential running costs and provide stability for planned activities. Holding a reserve would help safeguard the charity against unexpected changes in income and would allow us to deliver our programmes with greater security and continuity.

At present, the level of reserves held is below our desired target. This difference reflects the early stage of our work and the fact that our current income is used directly to deliver activities and support our community. As the charity grows, we aim to build an appropriate reserve in a gradual and responsible way, ensuring that future work is sustainable and that we remain well-positioned to meet our charitable aims.

Details of any deficit

The charity did not have a deficit on any of its funds during the year. All income and expenditure were managed carefully to ensure that activities were delivered within available resources. As there is no deficit, no corrective actions are required at this time.

Donated facilities and services

N/A

Future plans

In the coming year we plan to build on the progress made so far and continue offering activities that reflect our charitable purposes. We intend to host more events that support worship, encouragement and community life, including additional gatherings for women and opportunities for people to grow in confidence and faith. We also aim to provide more training sessions that strengthen skills, encourage personal development and help individuals take part more fully in church and community settings.

Alongside this, we hope to offer further support to those who benefit from our work, with simple, accessible activities that bring people together and create safe spaces for connection. As the charity grows, we will continue to look for ways to serve our community in a consistent and meaningful way throughout the year.

Additional information

Declaration

Signed on behalf of the charity trustees:

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Print name

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Designation

Trustee

Date

27/11/25

Heartsong Ministries

SC042924



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	28	02	2024		28	02

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	-					
Gift Aid	12 769					
Grants	32 416				32 416	33 500
Receipts from fundraising activities						
Gross trading receipts	1 860				1 860	2 950
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
					-	
A1 Sub total	47 045	-	-	-	47 045	36 450
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	47 045	-	-	-	47 045	36 450
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	3 100				3 100	3 500
Investment management costs					-	
Payments relating directly to charitable activities	42 750				42 750	30 750
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts	200				200	200
Legal costs					-	
Other					-	
					-	
A3 Sub total	46 150	-	-	-	46 150	34 550
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	46 150	-	-	-	46 150	34 550
Net receipts / (payments)	895	-	-	-	895	1 900
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	895	-	-	-	895	1 900

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 £
B1 Cash funds	Cash and bank balances at start of year	800				800	1 900
	Surplus / (deficit) shown on receipts and payments account	895				895	1 950
						-	
						-	
	Cash and bank balances at end of year	1 695	-	-	-	1 695	3 850
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	50

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of
approval

			11 June 2020

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

RISE WOMEN EVENT
RADIOTHON
CHRISTMASTHON
RADIO TRAINING FOR BROADCASTERS
WORSHIP EVENT

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

<p>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)</p>	<p>X</p>
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Authority under which paid	£

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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	Number of trustees	£

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

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Heartsong Ministries

SC042924

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 £
Numerous donations	34 273				34 273	36 450
					-	
					-	
					-	
Total		-	-	-	34 273	36 450
	-	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	reference	-			reference	reference

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 £
Fund raising activities						-
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Advertising/promotions	1 500					6 500
Branding/ Prints	2 000					4 400
Charitable donations	30 850					30 000
Bank charges	32					12
Consultants	3 800					1 892
Internet & telephone	550					799
Meals	750					440
Office & Admin expenses	1 050					350
Partitions	668					8 200
Travel	1 700					1 507
Venue hire	3 000					2 500
Website development	250					3 500
Total	46 150	-	-	-	-	60 100
	reference error	-	-	-	reference error	reference error

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
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Heartsong Ministries

SC042924

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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