

APPENDIX 3

OSCR

Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name	ARRAN COMMUNITY LAND INITIATIVE						
Registered charity number	SC 043886							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	04	2023		31	03	2024	
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 [other than that disclosed on the attached page*]							
	<p>① which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper view to be reached.</p>							
Signed**:					Date:	10-03-2025		
Name:								
Relevant professional qualification(s) or body (if any):	INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS (I.A.B.)							
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.

** OSCR will accept digital or typed signatures

A C L I Accounts Audit for Year 2023 - 2024
as prepared by Mrs Pauline Reid of Financial Management Services

CO-OPERATIVE BANK			STMNT PAGE	ACCOUNTING
STATEMENT			CLOSING BAL	PERIOD TO:-
PG	OUT	IN		
OPENING BALANCE FROM:			£ 14,066.21	31/03/2023
90	£ 92.85	£ 35.00	£ 14,008.36	06-Apr
91	£ 5,479.52	£ 415.00	£ 8,943.84	10-May
92	£ 267.85	£ 175.00	£ 8,850.99	09-Jun
93	£ 264.42	£ 405.00	£ 8,991.57	10-Jul
94	£ 753.49	£ 260.00	£ 8,498.08	10-Aug
95	£ 252.29	£ 210.00	£ 8,455.79	08-Sep
96	£ 693.63	£ 380.00	£ 8,142.16	10-Oct
97	£ 119.84	£ 750.00	£ 8,772.32	10-Nov
98	£ 76.34	£ 380.00	£ 9,075.98	08-Dec
99	£ 612.29	£ 476.00	£ 8,939.69	10-Jan
100	£ 1,797.28	£ 163.00	£ 7,305.41	09-Feb
101	£ 170.09	£ 293.00	£ 7,428.32	08-Mar
102	£ 9.50	£ 240.00	£ 7,658.82	29-Mar
	EXPENSES PAID	INCOME RECEIVED	OPENING BALANCE	CLOSING BALANCE
BANK TRANSACTION	£ 10,589.39	£ 4,182.00	£ 14,066.21	£ 7,658.82
P & L YR 2023 - 2024				
TRUSTEE FIGURES	£ 10,589	£ 6,068		-£ 6,407.39
				-£ 4,521
DIFF	£ 0	-£ 1,886		-£ 1,886
NON-BANK TRANSACTIONS	£ -	£ 1,886.00	SIAC GRANTS + INTEREST IN SAVINGS ACCOL	
DIFF AFTER NON-BANK INPUT	£ 0	£ -		

NB: All difference LESS or MORE the £1.00 have been rounded up or down accordingly and therefore dismissed for the purpose of this Audit.

Audit correct & completed on: 10th March 2025

Signed:

Printed

Professional Body:

Membership No.

Address:

SC



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2023		31	03	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	04 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 £
A1 Receipts						
Donations	100				100	
Legacies					-	
Grants	1,885				1,885	
Receipts from fundraising activities					-	
Gross trading receipts	170				170	
Income from investments other than land and buildings	1				1	
Rents from land & buildings	3,912				3,912	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	6,068	-	-	-	6,068	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,068	-	-	-	6,068	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,529				10,529	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	60				60	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	10,589	-	-	-	10,589	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	10,589	-	-	-	10,589	-
Net receipts / (payments)	(4,521)	-	-	-	(4,521)	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(4,521)	-	-	-	(4,521)	-

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	14,066				14,066	
	Surplus / (deficit) shown on receipts and payments account	(4,521)				(4,521)	
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	9,545	-	-	-	9,545	-

	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

A C L I Accounts Audit for Year 2023 - 2024

as prepared by

TRUSTEE FIGURES CROSS CHECK

INCOME	1885	EXPENDITURE	10529
UNRESTRICTED	100	PAYMENTS	60
FUNDS	171		
LAND RENT	3912		
	<u>6068</u>		<u>10589</u>
OTHER		ACTIVITY EXP	0
INCOME			0
RECEIVED		LEGAL	0
	<u>0</u>		<u>0</u>
TOTAL			
INCOME		SUB-TOTAL	<u>10589</u>
RECEIVED	<u>6068</u>		
		ASSET	
		PURCHASED	0
		GROSS ANNUAL	
		EXPENDITURE	
		PAID	<u>10589</u>
OPERATING			
PROFIT/LOSS			<u>-4521</u>

TRIAL BALANCE

£	14,066	O/BAL
-£	4,521	ANNUAL PROFIT/LOSS
£	9,545	ESTIMATE C BAL
£	9,545	ACTUAL C BAL
	<u>0</u>	DIFF

IGNORE FIGURES UNDER £1.00 + OR -