

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	PERFECT HARMONY						
Registered charity number	SC	043964						
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year
		25	04	24		24	04	25
Set out on pages	1 - 3							(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> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed								Date:
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**

- 1. Basis of Accounting**
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006
- 2. Nature and purpose of funds**
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity.
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for a specific purpose.

- 3. Related Party Transactions**
No remuneration was paid during the year to Trustees in the execution of their duties.

4. Grants Received

pear tree foundation

Unrestricted Funds	Restricted Funds	Total
2,000.00	0.00	2,000.00
2,000.00	0.00	2,000.00

5. Cost of Charitable Activities

Bank Charges
Insurance
Postage
Travel
Stationery
Hall Hire
Gifts/Raffle
Advertising

Unrestricted Funds	Restricted Funds	Total
65.40		65.40
418.00		418.00
0.00		0.00
0.00		0.00
56.00		56.00
70.00		70.00
159.98		159.98
0.00		0.00
769.38	0.00	769.38


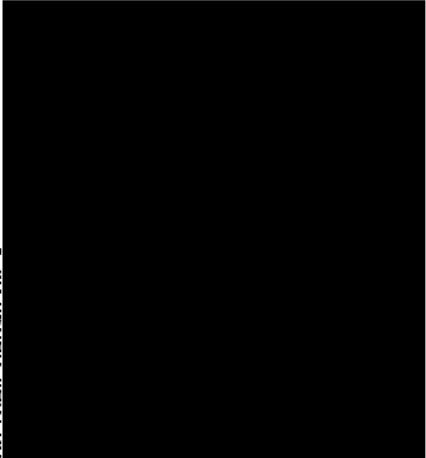
- 6. Bank Current Account**
This is the balance on the bank at 24/4/2025

- 7. Computer**
Computer and equipment is being depreciated by the straight line method over 5 years, and is now NIL

Perfect Harmony SCIO - SC043964
Statement of Balances as at 24th April 2025

Funds Reconciliation	Notes	Unrestricted Funds	Restricted Funds	Total 24/4/2025	Total 24/4/2024
Cash at Bank & in Hand 24/4/2024		31,187.05	0.00	31,187.05	40,480.58
Surplus/Deficit for year		-13,136.66	0.00	-13,136.66	-9,293.53
Cash at Bank & in Hand 24/4/2025		18,050.39	0.00	18,050.39	31,187.05
Bank & Cash Balances	6				
Bank Current Account				18,050.39	31,187.05
Cash				18,050.39	31,187.05
Other Assets	7				0.00

The following notes form an integral part of these accounts

Approved by the trustees on  and signed on their behalf by 

Perfect Harmony SCID - SC043964
Statement of Receipts and Payments for year ended 24th April 2025

<u>Receipts</u>	Note	Unrestricted Funds	Restricted Funds	Year ended 24 April 2025	Year ended 24th April 2024
Donations		0.00		0.00	547.00
Grants	4	2,000.00	0.00	2,000.00	3,500.00
Fund Raising		936.00		936.00	254.50
Membership Fees		5,400.00		5,400.00	3,150.00
Misc Income		0.00		0.00	0.00
Total Receipts		8,336.00	0.00	8,336.00	7,451.50
<u>Payments</u>					
Musicians Expenses		20,703.28		20,703.28	15,619.10
Cost of Charitable Activities		769.38		769.38	1,125.93
Total Payments		21,472.66	0.00	21,472.66	16,745.03
Surplus/Defecit for the year		-13,136.66	0.00	-13,136.66	-9,293.53