

## APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Registered charity number	Charity name NERVES						
On the accounts of the charity for the period		SC044196						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	09	2023	to	31	08	2024
Set out on pages		1-3						(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	<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"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> have not been met, or</li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
Signed:						Date:	20.02.25	
Name:								
Relevant professional qualification(s) or body (if any):	Member of Chartered Institute of Public Finance & Accountancy							
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

**N.E.R.V.E.S**

**Scottish Charity Number - SC044196**

**Financial Statements  
For the year ended 31 August 2024**

**N.E.R.V.E.S.**

Scottish Charity Number SC044196

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD ENDED 31 AUGUST 2024**

For the year ended 31 August 2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>				
Donations	0	0	0	0
<b>Total receipts</b>	0	0	0	0
<b>Payments</b>				
Payments relating to charitable activities	2,963	0	2,963	0
<b>Total payments</b>	2,963	0	2,963	0
<b>Net receipts/(payments)</b>	(2,963)	0	(2,963)	0
Transfers to/(from) funds	0	0	0	0
<b>Surplus/(deficit) for year</b>	(2,963)	0	(2,963)	0

**N.E.R.V.E.S.**  
Scottish Charity Number SC044196

**STATEMENT OF BALANCES  
FOR THE PERIOD ENDED 31 AUGUST 2024**

For the year ended 31 August 2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Cash Funds</b>				
Cash and bank balances at start of year	2,963	0	<b>2,963</b>	2,963
Surplus/(deficit) on receipts & payments account	(2,963)	0	<b>(2,963)</b>	0
<b>Cash and bank balances at end of year</b>	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 2,963
<b>Bank and Cash balances</b>				
TSB account	0	0	0	2,963
	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 2,963

Signature



Print Name



Date 20.02.25

**NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 31 AUGUST 2024**

**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 (as amended).

**2 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects 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 specific purposes.

At present all charity funds are unrestricted.

**3 Trustee expenses**

There were no Trustee expenses paid in the year.

**4 Donations**

No donations were received in the year.

**5 Cost of charitable activities**

£2,963 was donated to MND Scotland.