

APPENDIX 3



Independent examiner's report on the accounts

V2

Report to the trustees/members of

Charity name
Soul Soup

Registered charity number

SC045304

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	20	to	30	09	20

Set out on pages

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

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

28/9/21

Relevant professional qualification(s) or body (if any):

BAcc FCA CTA

Address:

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

Soul Soup

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2020		30	09	2020

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	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	1,527				1,527	12,109
Legacies					-	
Grants	28,400	100,550			128,950	137,139
Receipts from fundraising activities					-	1,189
Gross trading receipts	71				71	7,660
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,720				2,720	8,096
Fraud Refund	13,281				13,281	
A1 Sub total	45,999	100,550	-	-	146,549	166,193
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	2,000				2,000	
Proceeds from sale of investments					-	
A2 Sub total	2,000	-	-	-	2,000	-
Total receipts	47,999	100,550	-	-	148,549	166,193
A3 Payments						
Expenses for fundraising activities					-	263
Gross trading payments	2,868				2,868	7,526
Investment management costs					-	
Payments relating directly to charitable activities	15,237	100,550			115,787	157,023
Grants and donations	30,279				30,279	
Governance costs:					-	
Audit / independent examination	720				720	1,440
Preparation of annual accounts					-	
Legal costs	600				600	276
Other					-	
A3 Sub total	49,704	100,550	-	-	150,254	166,528
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,994				2,994	
Purchase of investments					-	
A4 Sub total	2,994	-	-	-	2,994	-
Total payments	52,698	100,550	-	-	153,248	166,528
Net receipts / (payments)	(4,699)	-	-	-	(4,699)	(335)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(4,699)	-	-	-	(4,699)	(335)

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	4,699				4,699	5,033
	Surplus / (deficit) shown on receipts and payments account	(4,699)				(4,699)	(334)
						-	
						-	
	Cash and bank balances at end of year	0	-	-	-	0	4,699
(Agree balances with receipts and payments account(s))							

	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

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Core Funding	Scot Govt	1	83,996
IT Equipment & Core Costs	STV	2	4,000
Councillor Costs	Foundation Scot	1	6,667
Core Funding	Groundwork UK	2	1,666
Core Funding	Impact Funding	1	4,222
Coronavirus Rates Grant	D&G Council	1	10,000
support for employment costs	Robertson Trust	1	5,000
Core Funding	Corra Foundation	1	10,400
Core Funding	Wood Foundation	1	3,000
		Total	128,950

C3a Trustee remuneration

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)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

<p>The charity ceased activities in September 2020 and this will be the last set of accounts prepared. A notice to dissolve the charity was issued on 1st September 2020.</p>

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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 £
General Public Donations	1,527				1,527	12,109
					-	
					-	
					-	
Total	1,527	-	-	-	1,527	12,109

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government		83,996	83,996	95,395
VAF			-	13,750
Robertson Trust	5,000		5,000	10,000
JMA Award			-	2,000
SCVO			-	2,247
D&G Council	10,000		10,000	1,747
STV		4,000	4,000	2,000
Garfield Weston Funding		-	-	10,000
Foundation Scotland		6,667	6,667	
Groundwork UK		1,666	1,666	
Impact Funding		4,222	4,222	
The wood Foundation	3,000		3,000	
Corra Foundation	10,400		10,400	
Total	28,400	100,550	128,950	137,139

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 £
Art & Soul	-				-	80
Craft Markets	25				25	287
Training sessions	2,695				2,695	7,729
					-	
					-	
					-	
					-	
Total	2,720	-	-	-	2,720	8,096

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 £
Employment Costs	0	83,755			83,755	116,065
Premises Costs	10,710	15,965			26,675	27,435
Office costs	2,901				2,901	3,196
Subscriptions	723				723	836
Bank Charges	159				159	397
Cost of Activities	745				745	1,693
loss due to fraud (repaid 2020)					-	-
Training Costs	-	830			830	7,401
					-	
					-	
Total	15,237	100,550	-	-	115,787	157,023

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	General Public	Funders	D&G Council	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,527				1,527	
Legacies					-	
Grants		18,400	10,000		28,400	
Receipts from fundraising activities	71				71	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Refund from 2018 fraud	13,281				13,281	
Gross receipts from other charitable activities	2,720				2,720	
Sub total	17,599	18,400	10,000	-	45,999	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	2,000				2,000	
Proceeds from sale of investments					-	
Sub total	2,000	-	-	-	2,000	-
Total receipts	19,599	18,400	10,000	-	47,999	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments	2,868				2,868	
Investment management costs					-	
Payments relating directly to charitable activities	5,237		10,000		15,237	
Grants and donations	30,279				30,279	
Governance costs:					-	
Audit / independent examination	720				720	
Preparation of annual accounts					-	
Legal costs	600				600	
					-	
Sub total	39,704	-	10,000	-	49,704	-
Payments relating to asset and investment movements						
Purchases of fixed assets	2,994				2,994	
Purchase of investments					-	
Sub total	2,994	-	-	-	2,994	-
Total payments	42,698	-	10,000	-	52,698	-
Net receipts / (payments)	(23,099)	18,400	-	-	(4,699)	-
Transfers to / (from) funds	18,400	(18,400)			-	
Surplus / (deficit) for year	(4,699)	-	-	-	(4,699)	-
Nature and purpose of funds						

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

	Wages and Core Funding	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	100,550				100,550	
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	100,550	-	-	-	100,550	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	100,550	-	-	-	100,550	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	100,550				100,550	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	100,550	-	-	-	100,550	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	100,550	-	-	-	100,550	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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