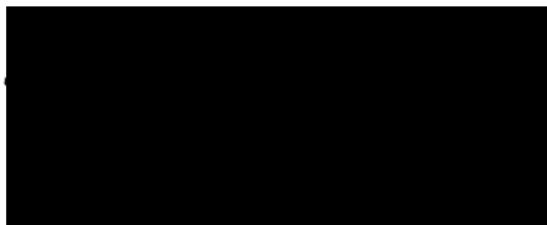


Signature(s)	
Full name(s)	
Position (e.g. Chair)	
Date	



CHAIRMAN

24/5/22

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	Ayrshire Community Church							
Registered charity number		SC047185							
On the accounts of the charity for the period	Period start date	Day	Month	Year		Period end date	Day	Month	Year
		01	04	2021	to		31	03	2022
Set out on pages	7-9							(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. 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention, other than that listed below;</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> <p>attention should be drawn in order to enable a proper accounts to be reached.</p>								
Signed Name	[Redacted]							Date:	10/10/22
Relevant professional qualification(s) or body (if any):									
Address:	[Redacted]								

*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

Although a quiet year for the charity, with a very limited number of transactions, receipts were not present for all expenditure and no bookkeeping process was in operation. The importance of transparent procedures was explained to the Chair of the Board.

Ayrshire Community Church

SC047185



Receipts and payments accounts							
For the period from				to			
	01	04	2021		31	03	2022

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	2,760				2,760	1,858
Transfer from Unincorporated Association					-	
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					-	
					-	
A1 Sub total	2,760	-	-	-	2,760	1,858
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,760	-	-	-	2,760	1,858
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,472				4,472	5,301
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	100
Legal costs					-	
Other					-	
Discrepancy					-	101
A3 Sub total	4,472	-	-	-	4,472	5,502
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,472	-	-	-	4,472	5,502
Net receipts / (payments)	(1,712)	-	-	-	(1,712)	(3,644)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,712)	-	-	-	(1,712)	(3,644)

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	3,609				3,609	7,253
	Surplus / (deficit) shown on receipts and payments account	(1,712)				(1,712)	(3,644)
						-	
						-	
	Cash and bank balances at end of year	1,897	-	-	-	1,897	3,609
(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	Independent Examiners Fee	Unrestricted	100	100
		Total	100	100

	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

		24/5/22

