

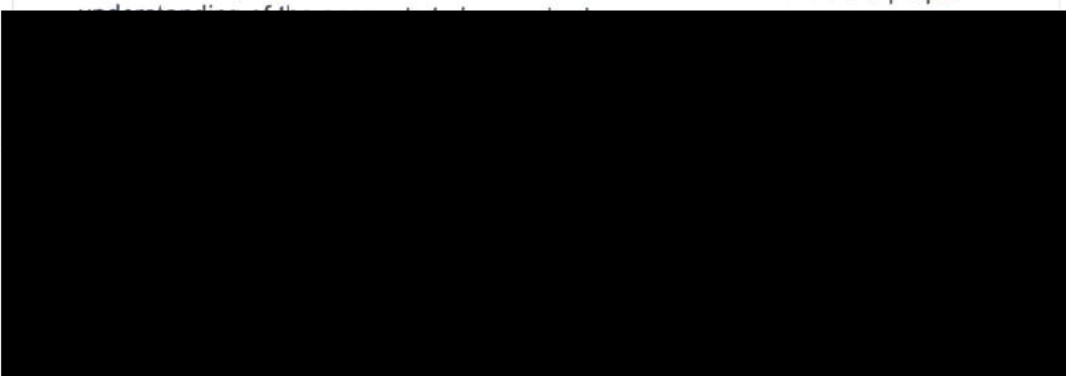
APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of		Charity name					
		PORTKNOCKLE BOWLING & TENNIS CLUB					
Registered charity number		SC 047619					
On the accounts of the charity for the period		Period start date			Period end date		
		Day	Month	Year	Day	Month	Year
		1	9	2023	to	31	8
Set out on pages		1			(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> <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</p>

Signed:
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.

Portknockie Bowling and Tennis Club
SC 047619

Statment of Balances - As at 31/8/24

	Unrestrict ed funds	Restricted funds	Total 2024	Total 2023
Opening cash at bank and in hand	58139	0	58139	45981

Statement of Receipts and payments for the year
ended 31/8/2024

	Unrestrict ed funds	Restricted funds	Year ended 31/8/2024	Year ended 31/8/2023
RECEIPTS				
Donations	381	0	381	259
Fundraising	1933	0	1933	1540
Receipts from charitable activities - membership fees	2626	0	2626	3484
Receipts from gross trading	23256	0	23256	18059
Receipts from charity day	130	0	130	22
Total receipts	28326	0	28326	23364

	Unrestrict ed funds	Restricted funds	Year ended 31/8/2024	Year ended 31/8/2023
PAYMENTS				
Cost of fundraising	180	0	180	55
cost of charitable activities	3516	0	3516	5797
Insurance	1043	0	1043	1043
Purchase of equipment	0	0	0	0
Charity Donation	170	0	170	70
Purchase of building + Planning fees + Architects fees	1380	0	1380	450
payment for gross trading	9879	0	9879	8027
Total costs	16168	0	16168	15442
Surplus (Deficit) for year	12158	0	12158	7922

Closing Balance.Cash in hand + Cash in Bank a/c	58139	0	58139	45981
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Approved by the committee and signed on their behalf

