

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Wee County Crafters SCIO						
	Registered charity number	SC047796						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	27 th	November	2023	to	28 th	November	2024	
							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	<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> <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> <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 understanding of the accounts to be reached.</p>						
Signed**:								

Name:
**Relevant professional
qualification(s) or body
(if any):**
Address:

A large black rectangular box redacting the information provided for Name, Relevant professional qualification(s) or body (if any), and 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.
** OSCR will accept digital or typed signatures

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

There are no matters the IE wishes to disclose.

Wee County Crafters SCIO

SC047796



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	28	11	2023		27	11	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	14,293				14,293	10,625
Legacies					-	
Grants	1,250	17,036			18,286	5,200
Receipts from fundraising activities	3,422				3,422	3,230
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	1,200				1,200	1,200
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	20,165	17,036	-	-	37,201	20,255
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	20,165	17,036	-	-	37,201	20,255
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	11,995	1,731			13,726	11,996
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	12,095	1,731	-	-	13,826	12,096
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,095	1,731	-	-	13,826	12,096
Net receipts / (payments)	8,070	15,305	-	-	23,375	8,159
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	8,070	15,305	-	-	23,375	8,159

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	17,527				17,527	9,368
	Surplus / (deficit) shown on receipts and payments account	6,339	17,036			23,375	8,159
						-	
						-	
	Cash and bank balances at end of year	23,866	17,036	-	-	40,902	17,527
	(Agree balances with receipts and payments account(s))	- 1,731	- 1,731	-	-	-	-

	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

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Section C Notes to the Accounts

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

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)	X
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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

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Wee County Crafters SCIO

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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 £
Annual Membership	3,028				3,028	2,590
Weekly Subscriptions	8,255				8,255	7,125
Donations	4,260				4,260	910
Rental Income	1,200				1,200	1,200
Total	16,743	-	-	-	16,743	11,825
	reference	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
National Lottery Fund		17,036	17,036	5,200
			-	
			-	
			-	
Total	-	17,036	17,036	5,200
	reference	-	reference	-

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 £
Fundraising Activities	3,422				3,422	3,230
					-	
					-	
					-	
					-	
					-	
					-	
Total	3,422	-	-	-	3,422	3,230
	reference error	-	-	-	reference error	reference error

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 £
Materials, Maintenance & Sundry Consumables	952				952	4,451
Printing, Website & Association & Membership Fees,	1,469				1,469	2,457
Tools, Equipment & Defibrillator	3,068				3,068	1,341
Rent	3,995	816			4,811	1,660
Building Insurance	960	240			1,200	596
Electricity	1,652	273			1,925	1,591
Public Liability & Contents Insurance		401			401	
					-	
					-	
					-	
Total	12,096	1,730	-	-	13,826	12,096
	reference error	reference error	-	-	reference error	reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	15,543				15,543	10,625
Legacies					-	-
Grants					-	5,200
Receipts from fundraising activities	3,422				3,422	3,230
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	1,200				1,200	1,200
Gross receipts from other charitable activities					-	-
Sub total	20,165	-	-	-	20,165	20,255
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	20,165	-	-	-	20,165	20,255
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	11,996				11,996	11,996
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
Sub total	12,096	-	-	-	12,096	12,096
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	12,096	-	-	-	12,096	12,096
Net receipts / (payments)	8,069	-	-	-	8,069	8,159
Transfers to / (from) funds					-	
Surplus / (deficit) for year	8,069	-	-	-	8,069	8,159
Nature and purpose of funds						
Rent; Building Insurance; Public Liability & Contents Insurance; Electricity; creation of new Website; maintenance of workshop machines; purchase of consumables for members use; fire alarm system & extinguisher checks; continuing upgrade of workshop including LED lighting & creation of additional workspace for other woodcraft activities.						