

## **Independent Examiner's Report to the Trustees of Evangel West Lothian**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out in Appendix 2.

### **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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 qualified statement**

In the course of my examination, no matter has come to my attention other than that disclosed below.

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
  - 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.

The matters that have come to my attention are that, in the course of my examination of the accounting records of the charity, it was noted that there was no supporting documentation for some transactions as the original documentation had been destroyed after being electronically copied. Unfortunately the electronic copies were deleted by the provider after the contract with the provider was terminated. Further, whilst there is no reason to doubt that the spreadsheets maintained on a daily basis do not accurately record income and expenditure, there is difficulty reconciling the transactions to bank printouts. The charity trustees are aware of the importance of maintaining full records of all transactions.

Relevant Professional qualification/professional body: C.A.

Date: 3/August 2021

Evangel West Lothian

SC048022



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	01	01	Year		31	12
	01	01	2020		31	12

## 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 £
<b>A1 Receipts</b>						
Donations	-				356	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	-				600	
Gross receipts from other charitable activities	-				1,252	
<b>A1 Sub total</b>	-	-	-	-	2,208	
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>A2 Sub total</b>	-	-	-	-		
<b>Total receipts</b>	-	-	-	-	2,208	
<b>A3 Payments</b>						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	61				61	2,232
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Other						
<b>A3 Sub total</b>	61	-	-	-	61	2,232
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets						
Purchase of investments						
<b>A4 Sub total</b>	-	-	-	-		
<b>Total payments</b>	61	-	-	-	61	2,232
<b>Net receipts / (payments)</b>	(61)	-	-	-	(61)	(24)
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(61)	-	-	-	(61)	(24)

## 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	61				61	85
	Surplus / (deficit) shown on receipts and payments account	(61)				(61)	(24)
						-	-
						-	-
	Cash and bank balances at end of year						61
	(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

30 August 2021

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

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£

[illegible]

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**

£


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

**F**


**Balance  
outstanding at  
period end (£)**

Period 10 (12/1/17-12/31/17)	Period 11 (1/1/18-1/31/18)	Period 12 (2/1/18-2/28/18)	Period 13 (3/1/18-3/31/18)

The activities of the charity ceased in February 2019. It is the Trustees intention to close the charity.

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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 donations	-	-	-	-	-	356
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	356

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
	-	-			-	-
	-	-			-	-
	-	-			-	-
	-	-			-	-
<b>Total</b>	-	-			-	-

## 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 £
Meetings	-	-	-	-	-	1,252
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	1,252

## 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 £
General expenditure	61	-	-	-	61	2,232
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	61	-	-	-	61	2,232

## Evangel West Lothian

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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
<b>General</b>						
<b>Receipts</b>						
Donations	-				-	356
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings	-				-	600
Gross receipts from other charitable activities	-				-	1,252
<b>Sub total</b>	-	-	-	-	-	2,208
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	2,208
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	61				61	2,232
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	61	-	-	-	61	2,232
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	61	-	-	-	61	2,232
<b>Net receipts / (payments)</b>	(61)	-	-	-	(61)	(24)
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	(61)	-	-	-	(61)	(24)

## Nature and purpose of funds

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## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	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
<b>Receipts</b>						
Donations					-	-
Legacies					-	-
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					-	-
<b>Sub total</b>					-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>					-	-
<b>Total receipts</b>					-	-
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>					-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>					-	-
<b>Total payments</b>					-	-
<b>Net receipts / (payments)</b>					-	-
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>					-	-

## Nature and purpose of funds