

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Community Response in East Dunbartonshire (CRED)

Registered charity number

SC050862

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2023	to	31	12	2023

Set out on pages

(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

In the course of my examination, no matter has come to my attention

- 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

- 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:

14 October 2024

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

Chartered Accountant (Member of the Institute of Chartered Accountants of Scotland)

Address:

Community Response in East Dunbartonshire (CRED)

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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	001	2023		31	12	2023

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	1,660	-			1,660	5,393
Legacies	-	-			-	
Grants	-	20,200			20,200	36,687
Receipts from fundraising activities	38	-			38	5,962
Gross trading receipts	-	-			-	
Income from investments other than land and buildings	-	-			-	15
Rents from land & buildings	-	-			-	
Gross receipts from other charitable activities	11,961	-			11,961	10,438
					-	
A1 Sub total	13,659	20,200	-	-	33,859	58,495
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-			-	
Proceeds from sale of investments	-	-			-	
					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,659	20,200	-	-	33,859	58,495
A3 Payments						
Expenses for fundraising activities	-	-			-	
Gross trading payments	-	-			-	
Investment management costs	-	-			-	
Payments relating directly to charitable activities	11,328	23,503			34,831	53,624
Grants and donations	-	-			-	
Governance costs:	-	-			-	
Audit / independent examination	-	-			-	
Preparation of annual accounts	-	-			-	
Legal costs	-	-			-	
Other	-	-			-	
					-	
A3 Sub total	11,328	23,503	-	-	34,831	53,624
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	11,328	23,503	-	-	34,831	53,624
Net receipts / (payments)	2,331	(3,303)	-	-	(972)	4,871
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,331	(3,303)	-	-	(972)	4,871

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,113	8,716			14,829	9,959
	Surplus / (deficit) shown on receipts and payments account	2,331	(3,303)			(972)	4,870
						-	
						-	
	Cash and bank balances at end of year	8,444	5,413	-	-	13,857	14,829
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total		

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total			

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total		

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

8.10.2024

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	£
National Lottery		1	16,000
Wellbing Fund		1	4,200
Total			20,200

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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Authority under which paid

C3b Trustee remuneration - details

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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Number of trustees

C4b Trustee expenses - details

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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Community Response in East Dunbartonshire (CRED)

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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 £
Multiple small donations	1,660				1,660	5,393
Hillhead Housing Association		-			-	
EDVA		-			-	
					-	
Total	1,660	-	-	-	1,660	5,393

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
National Lottery		16,000	16,000	32,000
Wellbeing Fund		4,200	4,200	4,000
Warm Space Grant		-	-	687
			-	
Total	-	20,200	20,200	36,687

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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 £
Service provision receipts	11,961				11,961	10,438
					-	
					-	
					-	
					-	
					-	
					-	
Total	11,961	-	-	-	11,961	10,438

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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 £
Service provision payments and operational costs	11,328	23,503			34,831	53,624
					-	
					-	
					-	
					-	
					-	
					-	
Total	11,328	23,503			34,831	53,624

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Community Response in East Dunbartonshire (CRED)

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General	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	1,660				1,660	
Legacies					-	
Grants					-	
Receipts from fundraising activities	38				38	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	11,961				11,961	
Sub total	13,659	-	-	-	13,659	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	13,659	-	-	-	13,659	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	11,328				11,328	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	11,328	-	-	-	11,328	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	11,328	-	-	-	11,328	-
Net receipts / (payments)	2,331	-	-	-	2,331	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,331	-	-	-	2,331	-

Nature and purpose of funds

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Community Response in East Dunbartonshire (CRED)

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Additional analysis (3)

6 Breakdown of restricted funds

	National Lottery	Wellbeing Fund	Warmspace Grant	Other	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	32,031
Legacies					-	
Grants	16,000	4,200			20,200	
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	16,000	4,200	-	-	20,200	32,031
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	16,000	4,200	-	-	20,200	32,031
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	23,233		270		23,503	31,319
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	23,233	-	270	-	23,503	31,319
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	23,233	-	270	-	23,503	31,319
Net receipts / (payments)	(7,233)	4,200	(270)	-	(3,303)	712
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(7,233)	4,200	(270)	-	(3,303)	712

Nature and purpose of funds

National Lottery - Funding for an employee and to pay for volunteer expenses
 Wellbeing Fund- Patient transport, Emergency cost of living and improving cancer journey
 Warmspace Grant - Funding for utility top up's

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2023		31	12	2023

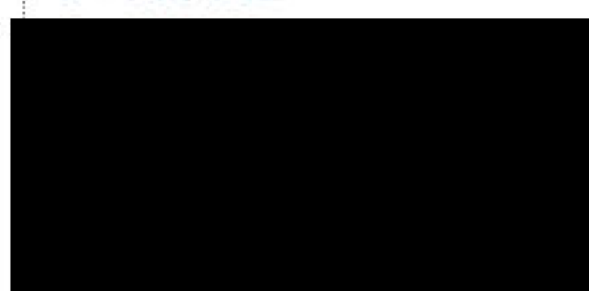
Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Community Response in East Dunbartonshire

CRED

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Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Secretary		
2		Chair	February 2023	
3				
4		Treasurer		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Resigned February 2023
	Resigned February 2023
	Resigned February 2023
	Resigned February 2023

Structure, governance and management

Type of governing document

Scottish Charitable Incorporated Organisation Constitution (SCIO)

Trustee recruitment and appointment

Word of mouth, local advertising

Objectives and activities

Charitable purposes

The advancement of citizenship and community development; and the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Summary of the main activities in relation to these objects

Providing a focussed community led response to local needs including, but not exclusively, assisting people with shopping, prescription collections, patient transportation and reducing social isolation.

Helping to create and maintain thriving communities by building on existing community strengths and local people's knowledge and skills. While collaborating, supporting, and working with existing local community groups and organisations.

Recruiting, supporting and developing teams of local volunteers, utilising and building on their existing skills, knowledge and experience.

Helping those in our communities experiencing financial hardship with goods and/or services. Supporting those in our communities who experience social isolation and low level mental and physical ill health.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Community Response in East Dunbartonshire (CRED) volunteers have continued to support our service users in East Dunbartonshire (community helping community) with the following services:

- Pick up and delivery of shopping and prescriptions
- Transport to and from hospital and other appointments
- Delivery of foodbank parcels
- Gardening and DIY
- Friendly phone calls to those feeling lonely and isolated.

We would like to thank all our volunteers for giving their time so generously to help others in their community

Financial review

Brief statement of the charity's policy on reserves

The charity has no policy on reserves

Details of any deficit

The organisation made a deficit for the year but has sufficient funds to absorb this deficit.

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

CRED is a virtual organisation with the member of staff working from home using a CRED laptop and internet telephone line and communicating with volunteers using WhatsApp. This 'Virtual Control Centre' ensures that we can operate and support volunteers anywhere in East Dunbartonshire to:

- deliver local resilience within communities and reduce social isolation
 - give local communities the confidence to take control and tackle local issues
 - use funding for community benefit, reducing core running costs
 - avoid duplication of administration resources and effort
 - give smaller groups the opportunity to benefit from insurance and disclosures
 - give volunteers the opportunity to be part of a wider community of volunteers
 - share ideas, training, and experience
 - benefit more local communities with grant funding
- prevent more people requiring statutory services

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Secretary	Chair
Date	8.10.2024	8.10.2024