

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	Never Alone Depression Support Group						
	Registered charity number	SC005882						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	1 st	Sept	2023	to	31 st	August	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</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> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:					Date:	13/01/2025		

*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

Never Alone Depression Support Group

SC005882



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Sept	2023		31	August	2024

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	107				107	3,886
Legacies					-	-
Grants					-	3,784
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	1				1	2
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	108	-	-	-	108	7,672
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	108	-	-	-	108	7,672
A3 Payments						
Expenses for fundraising activities	461				461	250
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		734			734	1,580
Grants and donations	1,525	1,000			2,525	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	233				233	614
					-	-
A3 Sub total	2,219	1,734	-	-	3,954	2,444
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,219	1,734	-	-	3,954	2,444
Net receipts / (payments)	(2,111)	(1,734)	-	-	(3,846)	5,227
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(2,111)	(1,734)	-	-	(3,846)	5,227

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	3,493	1,735			5,227	
	Surplus / (deficit) shown on receipts and payments account	(2,111)	(1,734)			(3,846)	5,227
						-	
						-	
	Cash and bank balances at end of year	1,381	0	-	-	1,382	5,227
	(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
