

MORVERN HERITAGE SOCIETY

SCOTTISH CHARITY SC033629

ACCOUNTS FOR THE PERIOD 1ST APRIL 2013 TO 31ST MARCH 2014

INDEPENDENT EXAMINERS REPORT

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence which would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

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

1. which gives me reasonable cause to believe that in any material respects the requirements:-
 - a. to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which accords with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



13/9/2014

Alison Gainsford C.A.

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Receipts and Payments Account for the Year ended 31 March 2014

	2014	2013
	£	£
<u>Receipts</u>		
Donations	720	115
Receipts from fund raising activities	382	267
Book Sales	1021	730
Bank Interest	53	49
Ardtornish House Project	2000	8742
	<u>4176</u>	<u>9902</u>
<u>Payments</u>		
Ardtornish House Project	2000	8758
Other Trading Payments	390	0
Printing	2585	0
Insurance	152	152
Hall Hire	135	145
Posts & stationery	68	53
Miscellaneous	92	65
Total Gross Trading Payments	<u>5421</u>	<u>9174</u>
Governance Costs		
Gift for independent examiner	0	23
	<u>5421</u>	<u>9196</u>
Surplus/(deficit) for the year	<u>-1245</u>	<u>706</u>

Statement of Balances as at 31 March

	2014	2013
<u>Treasurers Account</u>		
Opening Balance 1/4/2013	1306	2648
Closing Balance 31/3/2014	2009	1306
	<u>702</u>	<u>-1342</u>
<u>High Interest Account</u>		
Opening Balance 1/4/2013	6533	4485
Closing Balance 31/3/2014	4585	6533
	<u>-1948</u>	<u>2048</u>
<u>Cash In Hand</u>		
Opening Balance 1/4/2013	5	5
Closing Balance 31/3/2014	5	5
	<u>0</u>	<u>0</u>
Surplus/(deficit) for the year	<u>-1245</u>	<u>706</u>
Closing Balances	<u>6599</u>	<u>7844</u>
<u>Reserves</u>		
Opening Balance	7844	7138
Surplus/(deficit) for the year	-1245	706
General Funds	<u>6599</u>	<u>7844</u>
<u>Assets</u>		
Equipment	200	300

Equipment depreciated at 25% of reducing balance