

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts							
Report to the trustees/members of	Libyan Helping Hands						
Registered charity number	SC042468						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2019		31	03	2020
Set out on pages	1-7					(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<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. 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>						
Basis of independent examiner's statement	<p>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 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 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> <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:	AAJ MATHERS				Date:	29 th October 2020	
Name:	Alexander Angus James Mathers						
Relevant professional qualification(s) or body (if any):	n/a						
Address:	c/o ACVO, Regent House, 36 Regent Quay, Aberdeen AB11 5BE						

*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.

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2019		31	March	2020

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	2,154	97,402			99,557	100,913
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	6
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,154	97,402	-	-	99,557	100,919
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,154	97,402	-	-	99,557	100,919
A3 Payments						
Expenses for fundraising activities	44				44	
Gross trading payments					-	34
Investment management costs					-	
Payments relating directly to charitable activities		107,544			107,544	101,980
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	100				100	
Legal costs					-	
Other (correction payment)	60				60	
					-	
A3 Sub total	204	107,544	-	-	107,748	102,014
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	204	107,544	-	-	107,748	102,014
Net receipts / (payments)	1,950	(10,141)	-	-	(8,191)	(1,095)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,950	(10,141)	-	-	(8,191)	(1,095)

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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

This report and the accounts to which it refers are signed in TYPESCRIPT rather than autograph. As per OSCR guidance 2nd April 2020.