

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	04	2021		31	03	2022
Set out on pages	1-12					(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"> 1. 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"> 2. 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:	22 nd December 2022	
Name:	Alexander Angus James Mathers						
Relevant professional qualification(s) or body (if any):	n/a						
Address:	c/o ACVO TSI, New Jasmine House, Aberdeen AB12 3BT						

*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.

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

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2021		31	March	2022

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		133,909			133,909	161,979
Legacies					-	
Grants	11,201				11,201	
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					-	
					-	
A1 Sub total	11,201	133,909	-	-	145,110	161,979
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,201	133,909	-	-	145,110	161,979
A3 Payments						
Expenses for fundraising activities	2,252				2,252	1,277
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		130,186			130,186	157,655
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	100				100	100
Legal costs					-	
Other (correction payment)					-	40
					-	
A3 Sub total	2,352	130,186	-	-	132,538	159,072
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,352	130,186	-	-	132,538	159,072
Net receipts / (payments)	8,849	3,724	-	-	12,572	2,907
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	8,849	3,724	-	-	12,572	2,907

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	21,723	(8,385)			13,338	10,431
	Surplus / (deficit) shown on receipts and payments account	8,849	3,724			12,573	2,907
						-	
						-	
	Cash and bank balances at end of year	30,572	(4,661)	-	-	25,911	13,338
(Agree balances with receipts and payments account(s))		0	0	-	-	1	-

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

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

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

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

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

Signature	Print Name	Date of approval
ALHADI ZAMUWL MAHMOUD MOHAMED J MOHAMED	Alhadi Zamuwl Mahmoud Mohamed J Mohamed	22 December 2022
		22 December 2022

Section C Notes to the Accounts

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

the restricted funds are : cancer patient support and medical Case treatment, orphanage and support of refugees. All other funds are unrestricted and used for the purposes of the charity

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Orphan support			54,611
cancer support and medical support			3,796
Food parcel			6,580
General Donation and others			66,530
Qurabni			13,594
		Total	145,111

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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C3b Trustee remuneration - details

Authority under which paid	£

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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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information