

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	Calvary Tabernacle United Pentecostal Church						
	Registered charity number	SC0141927						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
	01	04	2023	to	31	03	2024	
							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	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. 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. In the course of my examination, no matter has come to my attention. I was provided with the Printed bank statement for the Financial Period Outlined and found them to be correct. I also was able to verify the £1230.00 cash still held at the church for emergency and petty cash, for the financial year 01/04/23 to 31/03/24.							
Signed: Name: Relevant professional qualification(s) or body (if any): Address:	Kelsey Gann			Date:	09/07/26			
	Kelsey Gann							
	92 Bailies Drive							
	Elgin							
	IV30 6JJ							

*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.

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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**