APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name Calvary Tabernacle United Pentecostal Church
Registered charity number	**SC0141927**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2024	**to**	31	03	2025

Set out on pages		(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner	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.
Basis of independent examiner's statement	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.
Independent examiner's statement	In the course of my examination, one matter came to my attention. I was provided with the Printed bank statement for the Financial Period Outlined and found that a congregant mistakenly deposited £14,000 in error. He contacted the church and the church refunded him by transferring the amount back to him. Both the deposit and the return are on the bank statement. The deposit was made on the 28th of May 2024, and the return by the church was made on the 6th of June 2024. It has not been included on the accounts as it was a mistake by the donator/church member. I also was able to verify the £1230.00 cash still held at the church plus an additional £1990.47 for for the financial year 01/04/24 to 31/03/25 giving a total of £3220.47 held in the safe. The £1990.47 was cash offerings during the financial year.

Signed:	Kelsey Gann	**Date:**	09/07/26
Name:	Kelsey Gann		
Relevant professional qualification(s) or body (if any):			
Address:	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.

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	