

Independent examiner's report on the accounts

Report to the
trustees/members of

Primary Care Chaplaincy Scotland

Registered charity
number

SC050241

On the accounts of the
charity for the period

Period start date

Day
01

Month
04

Year
2025

to

Period end date

Day
31

Month
03

Year
2026

Set out on pages 1 -6

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

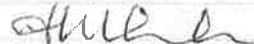
In the course of my examination, no matter has come to my attention

1. *which gives me reasonable cause to believe that in any material respect the requirements:*
 - 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

have 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.*

Signed:



Date:

14/7/26

Name:

Alison Graham

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant, Institute of Chartered Accountants
Scotland

Address:

12 Linnvale Way, Dullatur, G68 0FG

Primary Care Chaplaincy Scotland

SC050241



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01 April 2025				31 March 2026		

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	18,971				18,971	21,506
Legacies					-	
Grants	2,592				2,592	4,000
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	21,563	-	-	-	21,563	25,506
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	21,563	-	-	-	21,563	25,506
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	23,322				23,322	14,973
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	23,322	-	-	-	23,322	14,973
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	23,322	-	-	-	23,322	14,973
Net receipts / (payments)	(1,758)	-	-	-	(1,758)	10,533
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,758)	-	-	-	(1,758)	10,533

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	18,375				18,375	7,843
	Surplus / (deficit) shown on receipts and payments account	(1,758)				(1,758)	10,532
						-	
						-	
	Cash and bank balances at end of year	16,616	-	-	-	16,616	18,375
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	GCVS Prepayment	Unrestricted		2,237	-
		Total	-	2,237	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	GCVS Creditor	Unrestricted	-	63
		Total	-	63

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

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

Signature

Print Name

Date of
approval

	Euan Hutchinson	11/8/26
	Gordon Macdonald	11/8/26

Section C Notes to the Accounts

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

All funds currently held are unrestricted

C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
Community Grant Award	East Dunbartonshire Council	1	2,592
Total			2,592

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

C3b Trustee remuneration - details

Authority under which paid	£
Mrs Sarah Giffen - also employee senior chaplain	9,487

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

C4b Trustee expenses - details

	Number of trustees	£
Mrs Sarah Giffen - travel and general expenses	1	340

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Dr Gordon MacDonald (chair) is a partner of Regent Gardens Medical Practice	PCCS provides chaplaincy services to Regent Gardens Medical Practice		
Sarah Giffen (trustee)	is also a part time employee of RGMP	0	0

C6 Other Information

Primary Care Chaplaincy Scotland

SC050241

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Soutar Charitable Trust	10,000				10,000	10,000
Dr Gordon MacDonald	3,600				3,600	3,600
Gift Aid	901				901	901
Other donations	4,470				4,470	7,005
Total	18,971	-	-	-	18,971	21,506

2 Grants

2 Grants		Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
East Dunbartonshire Council		2,592		2,592	4,000
				-	
				-	
				-	
Total		2,592		2,592	4,000

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

4 Payments relating directly to charitable activities						
	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Staff costs	17,923				17,923	11,424
Insurance	519				519	493
Travel and gen exp	734				734	1,580
Stationery and phone	162				162	108
Payroll costs GCVS	777				777	685
Training and education	757				757	1,062
Movement (decrease) in GCVS prepayment	2,300				2,300	- 409
Data Information support	150				150	30
					-	
					-	
					-	
					-	
Total	23,322	-	-	-	23,322	14,973

SC050241

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	18,971				18,971	21,506
Grants	2,592				2,592	4,000
Gift Aid					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	21,563	-	-	-	21,563	25,506
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	21,563	-	-	-	21,563	25,506
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	23,322				23,322	14,973
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	23,322	-	-	-	23,322	14,973
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	23,322	-	-	-	23,322	14,973
Net receipts / (payments)	(1,758)	-	-	-	(1,758)	10,533
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,758)	-	-	-	(1,758)	10,533

Nature and purpose of funds

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Primary Care Chaplaincy Scotland

SC050241

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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