[redacted]

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF
COWAL HOSPICE TRUST SC0 21169.

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 1 to 3.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 explanation 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.

[redacted]

11 September 2024

Cowal Hospice Trust
Statement of Receipts and Payments
For the Year Ended 31st March 2023

	Unrestricted	Restricted	2023	2022
Receipts	£	£	£	£
Donations	102,490	0	102,490	38,585
Gross trading receipts	49,174		49,174	24,023
Total Receipts	151,664	0	151,664	62,609
Payments				
Gross trading payments	7,476	0	7,476	5,218
Charitable activities	103,310	0	103,310	62,303
Governance Costs	0		0	0
Total Payments	110,786	0	110,786	67,521
Net Receipts	40,878	0	40,878	-4,912
Transfer to / from funds	-	-	-	-
Surplus for year	40,878	0	40,878	-4,912

Cowal Hospice Trust
Statement of Balances
As at 31st March 2023

	Notes	Unrestricted	Restricted	2023	2022
		£	£	£	£
Cash and Bank at start of year		585,628	0	585,628	590,540
Surplus / (Deficit)		40,878	0	40,878	-4,912
Cash and Bank at end of year	1	626,506	0	626,506	585,628
Assets retained for Charity Use					
Land ands Buildings	2	126,140	0	126,140	126,140
(Original Cost)					
Liabilities	3	0	0	0	0

Approved by the Trustees and Signed on their behalf by:

Name: [redacted]

Date: 11 September 2024

Cowal Hospice Trust
Notes to the Accounts
As at 31st March 2023

1. Funds

	Balance at 01 April 2022	Receipts	Payments	Transfers	Balance at 31st March 2023
Unrestricted Funds					
General Funds	585,628	151,664	110,786	0	626,506
	585,628	151,664	110,786	0	626,506

2. Assets retained for Charity Use

	2023	2022
Land and Buildings (Charity Shop Property, Dunoon)	126,140	126,140

	2023	2022
3. Liabilties	0	0

4. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the year.