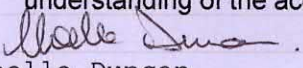


OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts										v2	
Report to the trustees/members of	Charity name										
	The Gordon Duncan Memorial Trust										
Registered charity number	SC038339										
On the accounts of the charity for the period	Period start date						Period end date				
	Day	Month	Year		Day	Month	Year				
	01	01	2019	to	31	12	2019				
Set out on pages											(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> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>										
Signed:						Date:	28/05/2020				
Name:	Noelle Duncan										
Relevant professional qualification(s) or body (if any):	Chartered Accountant										
Address:	Myreside Farm Cottage Guildtown Perthshire PH2 6DW										

*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.

The Gordon Duncan Memorial Trust

SC038339



Receipts and payments accounts

For the period
from

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	4,155				4,155	8,270
Legacies					0	
Grants					0	
Receipts from fundraising activities					0	
Gross trading receipts					0	
Income from investments other than land and buildings					0	
Rents from land & buildings					0	
Gross receipts from other charitable activities	11,665				11,665	9,225
					0	
A1 Sub total	15,820	0	0	0	15,820	17,495
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					0	
Proceeds from sale of investments					0	
A2 Sub total	0	0	0	0	0	0
Total receipts	15,820	0	0	0	15,820	17,495
A3 Payments						
Expenses for fundraising activities					0	
Gross trading payments					0	
Investment management costs					0	
Payments relating directly to charitable activities					0	
Grants and donations	11,825				11,825	7,950
Governance costs:					0	
Audit / independent examination	240				240	240
Preparation of annual accounts					0	
Legal costs					0	
Other	7,665				7,665	5,756
					0	
A3 Sub total	19,730	0	0	0	19,730	13,945
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					0	
Purchase of investments					0	
A4 Sub total	0	0	0	0	0	0
Total payments	19,730	0	0	0	19,730	13,945
Net receipts / (payments)	-3,910	0	0	0	-3,910	3,550
A5 Transfers to / (from) funds						
					0	
Surplus / (deficit) for year	-3,910	0	0	0	-3,910	3,550

The Gordon Duncan Memorial Trust

SC038339

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	30,710				30,710	
	Surplus / (deficit) shown on receipts and payments account	-3,910				-3,910	
						0	
						0	
	Cash and bank balances at end of year	26,800	0	0	0	26,800	0

(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		0	0

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					
		Total		0	0

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
	Total		0	0

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
	Total		0	0

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

Signature



Print Name
 CHRIS M. DUNCAN
 IAN G DUNCAN
 Date of approval
 2-6-2020
 2-6-2020

**The Gordon Duncan Memorial Trust
Receipts & Payments Account
Year ended 31 December 2019**

	<u>2019</u>	<u>2018</u>
Income		
Donations	4,155	8,270
Royalties	351	357
Sales of merchandise	11,314	8,868
	<u>15,820</u>	<u>17,495</u>
Expenditure		
Sponsorship	11,825	7,950
Musicians fees		430
Flights	265	
Merchandise purchases	5,638	774
Postage, stationery & printing	1,115	630
Website	294	3,773
Sundry expenses	75	100
Repairs	160	48
Paypal fees	118	
Accountancy	240	240
	<u>19,730</u>	<u>13,945</u>
(Deficit)/Surplus	<u>(3,910)</u>	<u>3,550</u>
Bank Account		
Opening balance	30,710	27,160
(Deficit)/Surplus	(3,910)	3,550
Closing balance	<u>26,800</u>	<u>30,710</u>
HSBC	26,799.70	
Paypal	0.48	
	26,800.18	