

Kirkmichael Community Garden  
Year Ended October 2023

**KCG Income and Expenditure**

	<b>TOTALS</b>	<b>RESTRICTED</b>	<b>UNRESTRICTED</b>
<b>INCOME</b>			
Donations	140		140
Grants	25,300	25,300	
Other	526	526	
<b>TOTALS</b>	<b>25,966</b>	<b>25,826</b>	<b>140</b>
Prof Fees	3,589	3,589	
Insurance	220	220	
Materials	263	263	
Labour	2,103	2,103	
Advertising	61	61	
Stationary	21		21
<b>TOTALS</b>	<b>6,257</b>	<b>6,237</b>	<b>21</b>
Surplus/Deficit for the month			
<b>Rolling Balance</b>	<b>19,709</b>	<b>19,590</b>	<b>119</b>



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<b><u>Depreciation</u></b>	Date of Purchase	Rate of		Cost	Chg PA	NBV
		Depn	B/F			
Deer fencing	27/06/2023	10%	-	764.59	25.49	739.10
Deer fencing	17/07/2023	10%	-	1,544.81	38.62	1,506.19
Other fencing	17/07/2023	10%	-	66.61	1.67	64.94
Deer fencing	09/08/2023	10%	-	508.57	8.48	500.09
Deer fencing	16/08/2023	10%	-	109.72	1.83	107.89
Tarpaulin	16/08/2023	20%	-	179.70	5.99	173.71
				3,174.00	82.07	3,091.93

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Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

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 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.

Independent Examiner's Statement

In the course of my examination of the statement of accounts for the year ended 30th October 2023, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect:

Accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006

The accounts do not accord with those records

The statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006

2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 08-Feb-24

Judith Gentis (MAAT)

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