

# OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts							
Charity name		<b>St Drostan's Episcopal Church: Tarfside</b> Known as :St Drostan's Church and Lodge Tarfside					
Registered charity number		SC 007239					
On the accounts of the charity for the period		Period start date			Period end date		
Day	Month	Year		Day	Month	Year	
1st	September	2019	to	31st	August	2020	
Set out on pages		1 to 10 of Accounts for the year ended 31 <sup>st</sup> August 2020				(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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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.					
Independent examiner's statement		In the course of my examination, no matter has come to my attention [ <del>other than that disclosed on the attached page*</del> ]					
		1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> have not been met, or					
		2. <del>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</del>					
Signed:		<i>M. A. H. Price</i>			Date: <i>22 September 2020</i>		
Name:		Mr M A H Price					
Relevant professional qualification(s) or body (if any):							
Address:		Borrowfield Farmhouse, Netherley, Stonehaven, AB39 3RB					

Report to the trustees/members of

Registered charity number  
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:  
Name:

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

Address:



**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

A large, empty white rectangular box intended for providing details of items for disclosure. The box is positioned to the right of the instruction text and occupies most of the lower half of the page.