

Independent Examiner's Notes on Nelson Mandela Scottish Memorial Foundation's Receipts and Payments Statement

29 December 2016 – 31 December 2017

Statement of Responsibilities of Trustees and Independent 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) (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 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

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 Regulation, 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.

Introduction

I have examined the financial records, letters of award, pay-ins and expenditure of the charity for the year ending 31 December 2017 and find them to correspond with their Receipts and Payments statement for the year under consideration.

With specific reference to this accounting period, after examination of the charity's financial records I have no specific recommendations to make regarding the charity's methods or accounting practice as they all conform to the statutory requirements for an organisation of its size and nature. Further, no other issues of concern were raised on any pertinent matter with regard to the Nelson Mandela Scottish Memorial Foundation's accounts for this year.

The Nelson Mandela Scottish Memorial Foundation is an incorporated charitable organisation (SC047067) set up in December 2016 to raise awareness and funds for a lasting memorial to Nelson Mandela, adopting a formal constitution in December 2016 and successfully applying for charitable status by 29 December 2016.

The charity has raised a total of £9,049.34 during the accounting period, spent £1,867.91, leaving a net surplus of £7181.43

Note:

1. There was no element of depreciation for the year.
2. No Trustee has received any remuneration in 2016/17.
3. No Trustee has received any expenses in 2016/17.

Independently Examined by Christine McCann, Assistant Financial Services Manager for the National Waiting Times Centre, NHS Scotland

Signed on behalf of the Nelson Mandela Scottish Memorial Foundation

Nelson Mandela Scottish Memorial Foundation
Receipts & Payments Account Statement
29th December 2016 to 31st December 2017

<u>Receipts</u>	£
Badge Sales	144.00
Fundraising	0.00
Donations	8,905.34
Sundry	0.00
Bank Interest	0.00
<u>Total Receipts</u>	<u>9,049.34</u>

<u>Payments</u>	
Gross Trading Payments (badges)	576.00
Survey and Planning (relating directly to charitable activities)	682.00
Expenses for Fundraising Activities	609.91
<u>Total Payments</u>	<u>1,867.91</u>

<u>Surplus (Deficit)</u>	<u>7,181.43</u>
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Independently Examined by Christine McCann, Assistant Financial Services Manager for the National Waiting Times Centre, NHS Scotland

Christine McCann
 Date 7/3/18

Signed on behalf of Nelson Mandela Scottish Memorial Foundation

Brian Filling
 Date 5 March 2018

Signed on behalf of Nelson Mandela Scottish Memorial Foundation

Isobel Tait
 Date 5 March 2018

All funds are unrestricted.

Nelson Mandela Scottish Memorial Foundation

Statement of Balances year ending 31st December 2017

	<u>2016/17</u>
Opening Balance 29 December 2016	0
Surplus (Deficit) for year	7,181.43
Cash in hand at bank 31 st December 2017	<u>7,181.43</u>
Fixed Assets	0
Tangible Assets	<u>0</u>
Current Assets	0
Debtors	0
Cash in hand at Bank	<u>7,181.43</u>
Total Assets	7,181.43
Net Liabilities	
Creditors amount falling due within 1 year	0
Creditors amount falling due more than 1 year	0
Net Liabilities	0
Depreciation	<u>0</u>
Total Net worth of Charity C/FWD to 31st December 2017	<u>7,181.43</u>

All funds are unrestricted.

Signed by Independent Examiner, Christine McCann

Assistant Financial Services Manager

Date:

7/3/18

Signed on behalf of trustees, Isobel Tait

Treasurer

Date:

5 March 2018