

KILBARCHAN COMMUNITY NURSERY SCIO

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2018

SC009757

**Jacqueline Brett BA CA CTA
The Byre House
Formakin Estate
Houston Road, Bishopton
PA7 5NX**

**Kilbarchan Community Nursery SCIO
Report of the Independent Examiner
For the year ended 31 July 2018**

I report on the accounts of the charity for the year ended 31 July 2018 which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider 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 (as amended). An examination includes a review of the accounting records kept by a 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 opinion on the review given by the accounts.

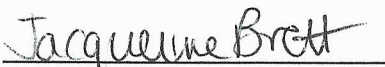
Independent examiner's statement

In the course of my examination, no matter has come to my attention

1 which gives me reasonable cause to believe 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 8 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.


Jacqueline Brett BA, CA, CTA

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Bishopton, PA7 5NX

2 November 2018
Date