Trustees' responsibilities in relation to the financial statements

statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to: select suitable accounting policies and then apply them consistently; observe the methods and principles in the applicable Charities SORP; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The charity trustees are responsible for preparing a trustees' annual report and financial

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on August 2019 and signed on their behalf by:

SCIO



	Rece	eipts an	d payme	ents	acc	ounts	
For the period	Day.	Per of No.	r mre Kalin	_ to	Elliv	Plant (at least)	1819
from	01	07	2018	٦ "	30	06	2019

ceipts and pa	yments				
Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
2,000	1,856			3,856	20,650
	21,208			21,208.	
				case de la partir	
				Le har ak-	
2,000	23,064			25,064	20,650
200		58		200	
200	Age the Military	TALINGS WITE	Walliam Charles	200	this bear we
2,200	23,064		是被指令	25,264	20,650
				Example of the	
4,265	26,245			30,510	26,186
				CHELEKO-LA DOCUMEN	
				OPENIA STANYAGE IN	_
4,265	26,245		767 5000	30,510	26,186
4,265	26,245			30,510	26,186
(2,065)	(3,181)	n (1204) 200	379,177,0 . 49	(5,246)	(5,536
(2,065)	(3,181)			(5,246)	(5,536
	Unrestricted funds to nearest £ 2,000 2,000 200 200 4,265 4,265	funds to nearest £ 2,000	Unrestricted funds to nearest £	Unrestricted funds to nearest £	Total funds Current period Current

APPENDIX 2

Scottish Older People's Assembly

SCIO 46520

	Scottish Older Feople's Ass			TANK YARRING			
Section B Statement		Unrestricted funds	Restricted funds	Expendable endowment	Permanent endowment funds	Total current period	Total last period
Categories	Details	to nearest £	to nearest £	funds to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,588	4,423			11,011	
	Surplus / (deficit) shown on receipts and payments account	(2,065)	(3,181)			(5,246)	
						•	
	Cash and bank balances at end of year	4,523	1,242		-	5,765	
	(Agree balances with receipts and payments		- 0			. 0	
	account(s))						
	Details			Fund to which	asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments						to nourest 2	10 1104110512
DZ IIIVCSIIIICINS							
					Total		
	Details		Fund to which	asset belongs	Cost (if available)	Current value (if available)	Last year
					to nearest £	to nearest £	to nearest £
B3 Other assets	Laptop		SOPA	/Other			
							200
				Total		I L	
	Details			Fund to which	h liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities							
							
						-	
						1	
					Total		
	Details			Fund to whic	h liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities						1 To Hearest 2	T TO HOUSE S
B5 Contingent nabilities							
					Total		<u> </u>
Binned by and colour tweet							Date of
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name			approval
			11				

	ocottisii oldel i copic s		na sa a superior de la companya de l					
Section C Notes to the	Accounts							
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)								
	Type of activity or project su	pported	Individual / institution	Number of grants made	£			
C2 Grants								
				Total	-			
C3a Trustee remuneration	If no remuneration was paid during th a trustee cross this box (otherwise cor	e period to any cha nplete section 3b)	arity trustee or pers	on connected to	х			
	Autho	rity under which	paid		£			
C3b Trustee remuneration - details								
C4a Trustee expenses	If no expenses were paid to any chari (otherwise complete section 4b)	ty trustee during th	e period then cross	s this box				
				Number of trustees	£			
C4b Trustee expenses - details	Travel and subsistence			8	3,537			
	Nature of relationship	Nature of t	transaction	Transaction amount (£)	Balance outstanding at period end (£)			
C5 Transactions with trustees and connected								
persons								
C6 Other information								

Additional analysis (1) Analysis of receipts and payments 1 Donations Expendable Permanent Total current Unrestricted Total last period endowment funds Restricted funds endowment period funds funds to nearest £ 2,000 General donations 2,000 922 B&Q 922 300 Apetito NFOP 300 634 634 3,856 Total 2,000 1,856 2 Grants Total current Unrestricted Total last period Restricted funds funds to nearest £ neriod to nearest £ to nearest £ to nearest £ 16,208 16,208 PEC Fund 5,000 OPSAF Consultation 5,000 21,208 21,208 Total 3 Gross receipts from other charitable activities Expendable endowment Permanent Total current Unrestricted Total last period Restricted funds period funds funds to nearest £ funds to nearest £ to nearest £ to nearest £ to nearest £ Total 4 Payments relating directly to charitable activities Expendable Permanent Total current Unrestricted Total last period endowment Restricted funds endowment period funds to nearest £ funds to nearest £ to nearest £ to nearest £ to nearest £ 3,023 515 2,508 Travel 575 Accounting fees 575 9,648 8,577 1,071 Rental and events 450 450 15,896 14,296 Admin/subcontractors 1,600 918 Office Costs 54 864 30,510 26,245 4,265

Additional analysis (2)					海色铁油	
5 Breakdown of unrestricted funds						
					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,000				2,000	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Membership Income					-	
Gross receipts from other charitable activities						
Sub total	2,000				2,000	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	200				200	
Proceeds from sale of investments	200				230	
Sub total	200	25 July 20 Ext.	5660 KLS-2-59		200	
			TO THE STATE OF THE SE			
Total receipts	2,200		•		2,200	
_						
Pavments Travel	FAE				515	
Rental	1,071				1,071	
Insurance					450	
Admin/subcontractors	1,600				1,600	
Office Costs					54	
Governance costs:	54				- 34	
Audit / independent examination					-	
Preparation of annual accounts	575			-	575	
Legal costs	3/3				3/3	
Other						
Other						
Sub total	4,265		7-27-5	- ·	4,265	
Payments relating to asset and investment						
movements						
Purchases of fixed assets					-	
Purchase of investments					20100000000000	
Sub total	indubition:	The savet reft.	TO THE SECTION	Aller Med Lan.	E A COLOR TRANSPORT	A Contractor Assessed
T	4.005				4,265	**************************************
Total payments	4,265	HL WAR DESCRIPTION	es at the rate .	Jan 1 64 L. 164 •	4,205	
Net receipts / (payments)	(2,065)		55 TO 100 - 110		(2,065)	
	(=,===,					
Transfers to / (from) funds						
Surplus / (deficit) for year	(2,065)			S	(2,065)	
Nature and purpose of funds						
Nature and purpose of funds				100000000000000000000000000000000000000		

Breakdown of restricted funds								
							Total restricted funds	Total restricted funds last period
eceipts								
onations	922	634		300			1,856	
gacies								
rants			16,208			5,000	21,208	
eceipts from fundraising activities							-	
ross trading receipts								
come from investments other than land and								
uildings								
ents from land & buildings ross receipts from other charitable activities								
Sub total	922	634	16,208	300	•	5,000	23,064	
eceipts from asset & investment sales								
roceeds from sale of fixed assets roceeds from sale of investments								
Sub total	and the same of th		administrative S					
	-					5,000	23,064	1549/1955/00
Total receipts	922	634	16,208	300	•	5,000	23,004	
ayments	17	322	1,991			177	2,507	
ccounting fees							-	
ental and events			135				135	
surance								
dmin/subcontractors			10,439		2,030	1,829		
ffice Costs			81		783		864	
Charitable event costs	214	200	6,983			1,045	8,442	
Preparation of annual accounts					-			
Legal costs			-				-	
Sub total	232	522	19,629		2,813	3,050	26,245	
ayments relating to asset and investment novements								
urchases of fixed assets								
urchase of investments								
Sub total		CONTROL YOUR						
Total payments	232	522	19,629		2,813	3,050	26,245	
Net receipts / (payments)	690	112	(3,421)	300	(2,813)	1,950	(3,182)	
ransfers to / (from) funds								
Surplus / (deficit) for year	690	112	(3,421)	300	(2,813)	1,950	(3,182)	
lature and purpose of funds	7							

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view 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 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 Regulations
- 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.

Rubarbson de Azevedo

Name:

Ceri Jackson de Azevedo. Rebus Bookkeeping & Accountancy

Address:

52 Bankton Park East, Livingston, EH54 9BW

Date:

22/07/2019