

LEMON AID

Report & Financial Statements

For the period

01 January 2021 to 11 May 2022



REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 11 MAY 2022

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TRUSTEES' REPORT

FOR THE PERIOD ENDED 11 MAY 2022

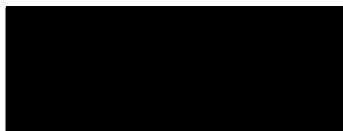
The trustees present their report and financial statements together with the independent examiner's report for the period 01 January 2021 to 11 May 2022. As the charity has no remaining assets or liabilities and is winding up, this is the trustees' final report and financial statements for the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Lemon Aid

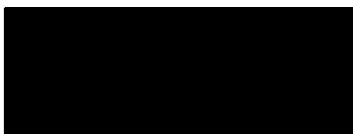
Charity Number SC040333

Principal Address



Website Address www.lemonaid.org.uk

Current Trustees



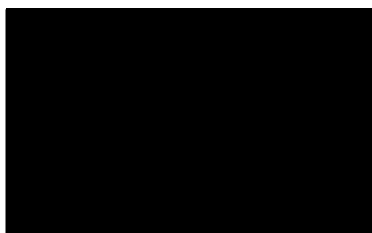
Other Trustees who served during the year

< None >

Bankers

Clydesdale Bank plc
64 High Street
Dunfermline
KY12 7DF

Independent Examiner



STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Lemon Aid is a Scottish Charitable Incorporated Organisation (SCIO), registered on 15 November 2016 and governed by its constitution effective from the same date.

Appointment of Trustees

The trustees retire at each annual general meeting but are eligible for re-election. The trustees may appoint additional trustees at any time. The constitution provides for a minimum of three and a maximum of nine trustees.

Organisational Structure

The trustees meet regularly to review the various projects undertaken together with planning of future strategies.

TRUSTEES' REPORT

FOR THE PERIOD ENDED 11 MAY 2022

OBJECTS & ACTIVITIES

The objectives of Lemon Aid are:

- the advancement of religion
- the relief of poverty; and
- the advancement of education.

ACHIEVEMENTS & PERFORMANCE

Due to the continuing adverse political situation in Haiti allied to a wish to retire, the trustees have decided to disburse the remaining funds in accordance with its purposes and wind up the charity.

During the period, Lemon Aid therefore sent:-

- £5,900 to the Wesleyan Hospital on Lagonave
- £4,000 to the children's village on Lagonave
- £255 to Haiti Help

FINANCIAL REVIEW

Overview

The principal sources of income were be donations and offerings, most of which were specifically for the various projects run by the charity. The following table summarises the receipts and payments for the period.

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2020
	£	£	£	£
Receipts	1,067	735	1,802	2,834
Payments	4,635	5,734	10,369	10,192
Net receipts/(payments)	(3,568)	(4,999)	(8,567)	(7,358)

Reserves Policy

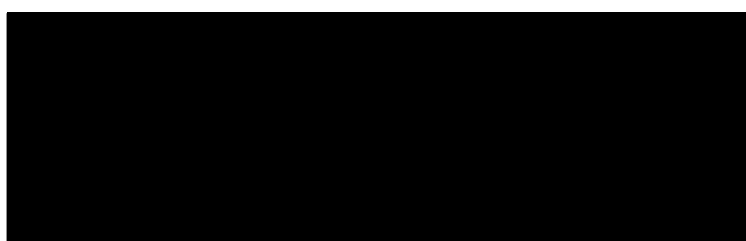
The charity is in course of winding up and has no reserves.

FUTURE PLANS

The charity is in course of winding up.

APPROVAL

This report was approved by the trustees on 13 May 2022 and signed on their behalf by:



Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE PERIOD ENDED 11 MAY 2022

Independent Examiner's Report to the Trustees of Lemon Aid

I report on the accounts of the charity for the period 01 January 2021 to 11 May 2022, which are set out on pages 6 to 9.

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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



13 May 2022

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE PERIOD ENDED 11 MAY 2022

	Note	Unrestricted Funds	Restricted Funds	Total period to 31/01/2022	Total year to 31/12/2020
		£	£	£	£
Receipts					
Donations		902	690	1,592	2,653
Gift aid		165	45	210	181
		1,067	735	1,802	2,834
 Payments					
Grants and donations					
Haiti Help		255	-	255	-
Madam Madeline		-	-	-	1,025
Okipe Orphanage		3,565	460	4,025	1,025
Starfysh		-	-	-	1,025
Wesleyan Hospital		651	5,274	5,925	7,025
Charitable activities					
General expenses		164	-	164	92
		4,635	5,734	10,369	10,192
 Surplus/(Deficit) for year		(3,568)	(4,999)	(8,567)	(7,358)

The Notes on pages 8 to 9 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 11 MAY 2022

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	period to	year to
		£	£	31/01/2022	31/12/2020
Funds Reconciliation					
Balance as at 01 January 2021		3,568	4,999	8,567	15,925
Surplus/(Deficit) for year		(3,568)	(4,999)	(8,567)	(7,358)
Balance as at 31 January 2022		-	-	-	8,567
Bank & Cash Balances					
Cash at bank (Sterling)		-	-	-	8,298
Cash at bank (US Dollars)	3	-	-	-	6
Cash in hand (US Dollars)	3	-	-	-	263
		-	-	-	8,567
Other Assets					
Debtors (Gift Aid)		-	-	-	180
Liabilities					
		-	-	-	-

The Notes on pages 8 to 9 form an integral part of these accounts.

These accounts were approved by the trustees on 13 May 2022 and signed on their behalf by:



Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 11 MAY 2022

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There has been no change to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 10.

3. Transactions in foreign currency

- (a) Transactions in foreign currency were converted to sterling at the rate ruling at the time of the transaction.
- (b) Balances in foreign currency were converted to sterling in April 2021 and the accounts closed.

4. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

5. Trustee remuneration

No remuneration was paid to trustees during the period or in the previous year.

6. Trustee expenses

No expenses were reimbursed to the trustees during the period or in the previous year.

7. Transactions with related parties

There were no transactions with related parties during the period or in the previous year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 11 MAY 2022

8. Movements in Funds

	As at 31/12/2020	Receipts	Payments	Transfers	As at 31/01/2022
	£	£	£		£
Unrestricted funds					
General fund	3,568	1,067	(4,635)	-	-
Restricted funds					
Hospital fund	1,076	550	(5,274)	3,648	-
Hospital trip fund	3,648	-	-	(3,648)	-
Okipe Orphanage	275	185	(460)	-	-
	4,999	735	(5,734)	-	-
Total funds	8,567	1,802	(10,369)	-	-

9. Transfers between funds

£3,648 was transferred from the hospital trip fund to the hospital fund, as the trustees are unable to travel to La Gonave to assist with the work of the charity at the hospital.

10. Purpose of Funds

General Fund	An unrestricted funds for use at the discretion of the trustees in furtherance of the objects of the charity.
Hospital Fund	Funds raised towards the ongoing running costs of the hospital on La Gonave.
Hospital Trip Fund	Funds donated towards the cost of trustees travelling to La Gonave to assist with the work of the charity.
Okipe Orphanage	Funding received from individuals and businesses for the orphans' village that has been built to replace the single building that housed up to 60 orphans close to the hospital on La Gonave. This project is ongoing to meet the costs of feeding and housing the orphans.