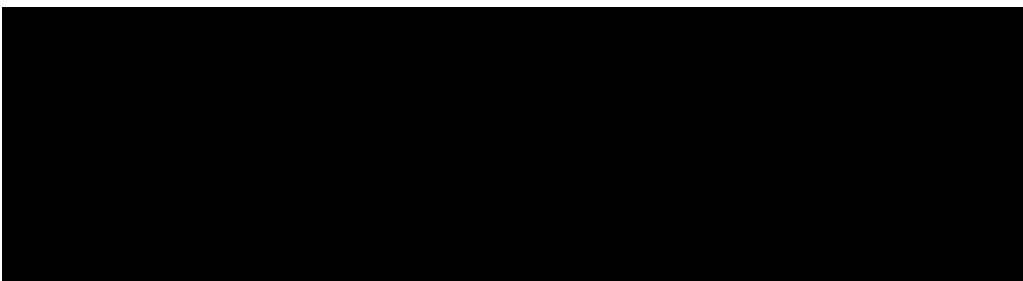
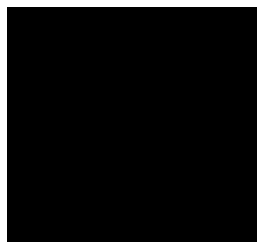


**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Avril's Trust**



Avril's Trust

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for the Year Ended 31 December 2021**

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Avril's Trust

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable Purposes

The Trust is established for charitable purposes only, and in particular, the objectives are to advance health by supporting actions to research, raise awareness and diagnose heart disease in adults aged 25-50.

Position

The Trust works with other bodies including charities, university research departments and heart specialists to achieve its aims.

Operations

The Trust carries out fundraising events and activities to generate the income required to fulfil its aims.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have, to date, completed the placement of PADs in local Schools, in Hawick: Wilton Primary School, Drumlanrig Primary School, Stirches Primary School, Burnfoot Community School and Trinity Primary School, In Selkirk: Selkirk High School.

We also have units available at:

Burnfoot Community Hub, Hawick

Heart of Hawick, Hawick

Morrison's Plc, Hawick

Lochpark Industrial Estate, Hawick

Vertish Golf Club, Hawick

Johnstons of Elgin, Hawick

Chisholme House, Robertson

Hassendean Burn, Nr Hawick

Lilliesleaf Village Hall, Lilliesleaf

Oregon, Selkirk

Bisley Clay Pigeon Shooting at Braidwood, Midlem.

Wilton Bowling Club, Hawick

Wilton Dean Hall, Hawick

Lauder Primary School, Lauder

Lauder Bowling Club, Lauder

We also have a Mobile Unit which is used within the community to cover events. Future plans are to provide PADs to primary schools in Selkirk.

The focus on this year has been to ensure, where possible, the defibrillators we have in the community were fully functional; and not on fundraising due to the Coronavirus.

Avril's Trust has been unable to complete annual fundraising activities due to the impact of Coronavirus. Over 2021 this has impacted normal running of the Charity with one of our main aims being to check defibrillators within the local community, which has been impossible in some places due to lockdown restrictions.

Coronavirus has therefore had a massive impact on Avril's Trust and our aims and objectives. Unfortunately we are now looking into closing the Charity.

Avril's Trust

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial position

Due to Coronavirus no fundraising activities were organised by the Trust this year, however third parties completed individual events and donated funds to the Charity.

At the year end, the charity had funds to carry forward of £31,578 (2020 - £35,475). The deficit for the year was £3,897 (2020 deficit - £4,531)

Reserves policy

At least 4 years maintenance costs will be retained for the sundries required to ensure that all our defibrillators are kept fully operational, and that all training is kept up to date. We will also ensure that we retain funds to replace the package after their life span. Due to Coronavirus and the impact on fundraising, the Reserve Policy has been depleted.

FUTURE PLANS

2022 and Onwards:

Unfortunately we are looking into closing the Charity due to the impact of Coronavirus.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on the 4 September 2014. It has a single tier structure and as such the trustees are the members of the charity.

Recruitment and appointment of new trustees

The management committee, which normally meets on the second last Thursday of the month, are the charity trustees. Membership of the management committee is open to all volunteers who aid with all the fundraising activities of Avril's Trust.

Trustees are elected at the Annual General Meeting which was held in November. There must be a minimum of three and a maximum of eight trustees.

Decision making

Due to Covid and other issues, meetings between trustees have been done over face time. However due to the pandemic it has been difficult to do much.

REFERENCE AND ADMINISTRATIVE DETAILS

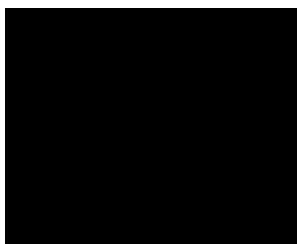
Registered Charity number

SC045091

Principal address



Trustees



Avril's Trust

**Report of the Trustees
for the Year Ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

[REDACTED]
Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Approved by order of the board of trustees on 9.6.22 and signed on its behalf by:

[REDACTED]

**Independent Examiner's Report to the Trustees of
Avril's Trust**

I report on the accounts for the year ended 31 December 2021 set out on pages five to eleven.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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

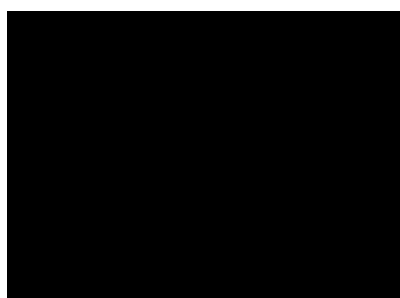
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

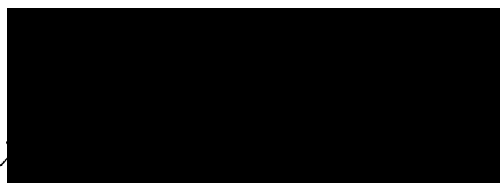
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



Date: 15/6/22



Avril's Trust

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		1,756	987
Other trading activities	2	278	624
Total		2,034	1,611
 EXPENDITURE ON			
Raising funds		1,239	833
Charitable activities			
General		4,692	5,309
Total		5,931	6,142
 NET INCOME/(EXPENDITURE)		(3,897)	(4,531)
 RECONCILIATION OF FUNDS			
Total funds brought forward		35,475	40,006
 TOTAL FUNDS CARRIED FORWARD		<u>31,578</u>	<u>35,475</u>

The notes form part of these financial statements

Avril's Trust
Balance Sheet
31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
FIXED ASSETS			
Tangible assets	6	22,284	23,447
CURRENT ASSETS			
Cash at bank		10,034	12,283
CREDITORS			
Amounts falling due within one year	7	(740)	(255)
NET CURRENT ASSETS		<u>9,294</u>	<u>12,028</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,578	35,475
NET ASSETS		<u><u>31,578</u></u>	<u><u>35,475</u></u>
FUNDS	8		
Unrestricted funds		<u>31,578</u>	<u>35,475</u>
TOTAL FUNDS		<u><u>31,578</u></u>	<u><u>35,475</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9.6.22 and were signed on its behalf by:

[Redacted Signature]

[Redacted Name] Trustee

[Redacted Signature]

[Redacted Name] Trustee

Avril's Trust

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the charity to continue as a going concern. Thus the trustees adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on cost

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Avril's Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

Where measurable, the value of donated goods has been recognised as both income and cost. There were no donated goods in the year.

The charity has also benefitted from other non-exchange transactions in the form of unpaid volunteers. This has not been recognised in the accounts as the value of volunteer time cannot be measured.

Legal form of entity

The Charity is a Scottish Charitable Incorporated Entity, registered in Scotland. Its principal office is 91 Burnfoot Road, Hawick, TD9 8EJ.

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Sponsorships	<u>278</u>	<u>624</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	987
Other trading activities	<u>624</u>
Total	1,611
 EXPENDITURE ON	
Raising funds	833
 Charitable activities	
General	5,309

Avril's Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
	<hr/>
Total	6,142
	<hr/>
NET INCOME/(EXPENDITURE)	(4,531)
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	40,006
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>35,475</u>

5. VOLUNTEERS

The volunteers assist with the fundraising involved with the charity. This includes helping at the fundraising events and activities.

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2021	35,789
Additions	2,521
	<hr/>
At 31 December 2021	38,310
	<hr/>
DEPRECIATION	
At 1 January 2021	12,342
Charge for year	3,684
	<hr/>
At 31 December 2021	16,026
	<hr/>
NET BOOK VALUE	
At 31 December 2021	<u>22,284</u>
	<hr/>
At 31 December 2020	<u>23,447</u>
	<hr/>

Avril's Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	480	-
Other creditors	260	255
	<u>740</u>	<u>255</u>

8. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	35,475	(3,897)	31,578
	<u>35,475</u>	<u>(3,897)</u>	<u>31,578</u>
TOTAL FUNDS	<u>35,475</u>	<u>(3,897)</u>	<u>31,578</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,034	(5,931)	(3,897)
	<u>2,034</u>	<u>(5,931)</u>	<u>(3,897)</u>
TOTAL FUNDS	<u>2,034</u>	<u>(5,931)</u>	<u>(3,897)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	40,006	(4,531)	35,475
	<u>40,006</u>	<u>(4,531)</u>	<u>35,475</u>
TOTAL FUNDS	<u>40,006</u>	<u>(4,531)</u>	<u>35,475</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,611	(6,142)	(4,531)
	<u>1,611</u>	<u>(6,142)</u>	<u>(4,531)</u>
TOTAL FUNDS	<u>1,611</u>	<u>(6,142)</u>	<u>(4,531)</u>

Avril's Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	40,006	(8,428)	31,578
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>40,006</u>	<u>(8,428)</u>	<u>31,578</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,645	(12,073)	(8,428)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,645</u>	<u>(12,073)</u>	<u>(8,428)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

10. INDEPENDENT EXAMINERS

The amount payable to Gall Robertson CA for the independent examination of the accounts for the period is £485 including VAT.

11. GOING CONCERN

The Trustees know of no material uncertainties regarding the charity's ability to continue.

12. PUBLIC BENEFIT

The Charity is a Public Benefit Entity.