

SGG Business Services

SGG Business Services

Accounts & Administration

Income, Expenditure & Bank Reconciliation

For The Period

1st April 2022 - 31st March 2023

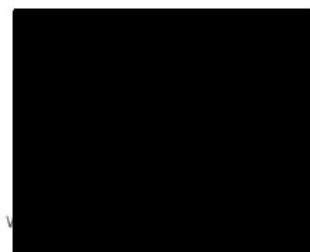
For

Imagine at Twenty Seven

Registered Charity Number SC046605



SUE GROSVENOR MICB CB.Dip PM.Dip
Membership No: 316421
Registered Practice No: 10226



Imagine at Twenty Seven

Income & Expenditure Account Year Ended 31st March 2023

Income	£	£
Income		2498.35
Misc		6121.7
cash		0
		<hr/>
		8620.05
Expenditure		
Purchases	2125.67	
Project Group	240.09	
General Expenses	3.13	
Insurance	3379.08	
Contra	0.00	
Admin, Stationery, Post	566.82	
Rent	10000.00	
Audit	200.00	
Repairs and Renewals	2430.44	
	<hr/>	
	18945.23	
Surplus transferred to accumulated fund		<hr/>
		-10325.18

Imagine at Twenty Seven

Bank Reconciliation as at 31st March 2023

Balance as at 1st April 2022	£25,734.63
Add Lodgements for the period	£8,620.05
	£34,354.68
Less Payments for period	£18,945.23
Balance as at 31st March 2023	£15,409.45
Balance as per Bank Statment:	15409.45
Add Outstanding Lodgements	
Less Outstanding Payments	
Balance as at 31st March 2023	£15,409.45
Cash in Hand	Difference
	£0.00
	£0.00

I certify that the foregoing Income and expenditure accounts and bank reconciliation for the Charity, Imagine at Twenty Seven are correct in accordance with the books produced and the information given to me.

12th June , 2023

Client Approval

I approve the statements and confirm that I have made available all relevant records and information for their preparation.

Signe

ate

21/11/23

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2022	To	31	03	2023

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Imagine at Twenty Seven

SC046605

Imagine at Twenty Seven

Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chairperson	Whole Year	
2	Trustee	Whole Year	
3	Trustee	Whole Year	
4	Trustee	Whole Year	
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
N/A	

Structure, governance and management

Type of governing document	Imagine at Twenty Seven Constitution (Reviewed 2022)
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Trustee recruitment and appointment	Trustees are recruited through the membership of the charity. Proposed trustees are voted upon by the membership having had time to meet with them and consider their suitability for the role of trustee. All trustees must resign at the annual general meeting but may be re-elected by the membership.
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Objectives and activities

Charitable purposes	<p>The advancement of education by provision of work skills and training to adults who are disadvantaged from mainstream employment.</p> <p>The advancement of the arts, heritage, culture or science by promotion of opportunities which allow local talent to flourish.</p>
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See additional information

Summary of the main activities in relation to these objects	<p>The charity provides vocational training and occupation to people with disabilities who are long term unemployed. This normally includes 30 hours of training per week over 48 weeks. The training based in the Imagine at Twenty Seven shop is split between teaching individuals new skills in creative craft work and vocational skills including health and safety, money handling, counter and customer service, stock display, and the development of personal and social skills that will help build confidence and self-esteem.</p> <p>These usual activities, however, were severely restricted during this financial period due to the Covid pandemic.</p>
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APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Imagine at Twenty Seven proved to be a viable enterprise providing training and trading in the Banff community. As well as developing opportunities for people with learning disabilities in managing a retail outlet, developing customer care and shop management, it provided a retail outlet for 300 plus artists and crafters throughout Scotland. The shop was well regarded in the community and proved over the years to be a viable enterprise, fulfilling the aims of the SCIO.

The continuing Covid pandemic and the aftereffects of that meant that the Imagine shop was curtailed in re-opening. There was also an issue following an Electrical Installation Condition Report (EICR) carried out in January 2020. This led to a protracted dispute between the landlord and the management of Banff Day Opportunities (Aberdeenshire Council / Health and Social Care Partnership)

On 01/09/22 the Trustees of Imagine met for a routine meeting with the manager of Banff Day Opportunities, along with his line manager. During this meeting the line manager announced that the Health and Social Care Partnership would not continue with the arrangement of two members of staff from Banff Day Opportunities supporting Imagine even though all those with learning disabilities were known to and attending Banff Day Opportunities. The manager indicated that those who had attended Imagine no longer wished to do so. When asked if they and their families had been consulted the Trustees were told that that was the case. There is no evidence of this and families who have been since asked were not aware of the withdrawal of staff from the project. The Trustees had no previous knowledge of this decision.

The manager suggested that the Trustees should continue with the Social Enterprise, but it was pointed out that this would negate the agreed social purpose of Imagine at Twenty Seven.

Two local Aberdeenshire Councillors were contacted by the Trustees to inform them of the decision about the charity. When they eventually responded they admitted that as Councillors, they had been ineffective and their communication with the Imagine Trust had been lacking.

The Trustees feel that they have no choice but to dissolve Imagine as a solvent SCIO and will apply to OSCR for permission to do so.

Financial review

Brief statement of the charity's policy on reserves

Any reserves are held as working capital to assist in cash flow fluctuations.

Details of any deficit

N/A

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

Further to our charitable purpose the aims of Imagine at Twenty Seven are,

Ensuring adults with disabilities will have opportunities to learn new skills and make products for sale to the public. To promote feelings of self esteem and have a valued role.

To promote accessibility to the public to its town centre premises and integration with the wider public.

Helping people with disabilities to have increased social opportunities through engagement with the community and to form natural networks of support.

Ensuring people with disabilities will be able to demonstrate their contribution to the community within a model of co-production.

Developing partnership opportunities with a range of community and business enterprises

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

CHAIR

TRUSTEE

Date

21/11/23

21/11/23

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts

v2

Charity name Imagine at Twenty Seven							
SC046605							
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	April	2022	to	31	March	2023	
1						(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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.

Signed:

Name:

Date:

12th June, 2023

Relevant professional qualification(s) or body (if any):

MICB CB Dip PM Dip - The Institute of Certified Bookkeepers

Address:



Receipts and payments accounts						
For the period from				to		
	01	04	2022		31	03 2023

Section A Statement of receipts and payments

	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 £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	8,620				8,620	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	8,620	-	-	-	8,620	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,620	-	-	-	8,620	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	18,745				18,745	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	200				200	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	18,945	-	-	-	18,945	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	18,945	-	-	-	18,945	-
Net receipts / (payments)	(10,325)	-	-	-	(10,325)	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(10,325)	-	-	-	(10,325)	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	25,735				25,735	
	Surplus / (deficit) shown on receipts and payments account	(10,325)				(10,325)	
						-	
						-	
	Cash and bank balances at end of year	15,410	-	-	-	15,410	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

24/11/23
21/11/23

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

[illegible]

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Covid 19 Scottish Government Business Grant					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted funds received from donors	Unrestricted funds received from trading activities	Unrestricted funds received from other sources	Unrestricted funds received from other sources	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

Imagine at Twenty Seven

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Additional analysis (3)

6 Breakdown of restricted funds

	2022-2023 restricted funds Total receipts	2022-2023 restricted funds Total payments	2021-2022 restricted funds Total receipts	2021-2022 restricted funds Total payments	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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