

Independent Examiners report to the Trustees of Arbroath 2020

I report on the accounts of the Charity for the period from 1st November 2023 to year end 31st October 2024 which are set out on pages 5-6

Respective responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation on the accounts in accordance with the terms of the Charities and Trustees (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006. The Charity trustees consider that the audit requirements of Regulation 10 (1) (d) of the Accounts Regulations do not apply.

It is my responsibility to examine the accounts 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. An examination includes a review of the accounting records kept by the charity and a comparison on the accounts presented with these 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 respect the requirements;
 - (a) to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare Accounts which accord with 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.

Statement of Receipts and Payments for the year ended 31st October 2024

	Unrestricted Funds	Restricted Funds	Year ended 31/10/2024
Receipts			
Donations	150		150
Grants		18,415	18,415
Total receipts	<u>150</u>	<u>18,415</u>	<u>18,565</u>
Payments			
Cost of Charitable Activities	133.40	15,416.73	15,550.13
Total Payments	<u>133.40</u>	<u>15,416.73</u>	<u>15,550.13</u>
Surplus/(deficit) for the year	<u>16.60</u>	<u>2,998.27</u>	<u>3,014.87</u>
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Statement of Balances-As at 31st October 2024

	Unrestricted Funds	Restricted Funds	Total 2023
Surplus/(deficit) for the year	16.60	2,998.27	3,014.87
Closing cash at bank	<u>5,471.31</u>	2,998.27	8,469.58

Reconciliation of bank balanc

	Unrestricted Funds	Restricted Funds	Balance
2023			5,454.71
Surplus/Deficit for year	16.60	2,998.27	5,454.71
Balance 31/10/2024			8,597.32

Notes to accounts-for year ended 31st October 2024

1 Basis of Accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. During the year the charity received a donation of £150 in compensation for poor service. This to be used to support the planning and delivery of events.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. Grants totalling £18,415 were received from Creative Scotland for the year ending October 2024. These funds were allocated specifically for the payment of a project coordinator, provider fees and associated costs of the project.

3 Donations

	Unrestricted Funds	Restricted Funds	Total 2024
RBS	150		150
	<u>150</u>		<u>150</u>

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2024
Creative Scotland		18,415	18,415
		<u>18,415</u>	<u>18,415</u>

5 Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2024
General	133.40	15,416.73	15,550.13
	<u>133.40</u>	<u>15,416.73</u>	<u>15,550.13</u>