

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2023
for
What About Me? SCIO**

**Gerber Landa & Gee
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
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G3 8AU**

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Report of the Trustees for the Year Ended 30 JUNE 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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

The objectives and activities of the Charity are the advancement of education and the advancement of health.

Significant activities

There has been no change in the activities of the charity since the date of the last report.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the Charity has been inactive and the ability of the charity to continue is under review.

FINANCIAL REVIEW

Principal funding sources

The principal source of income is in the form of donations.

Reserves policy

It is the Trustees' policy to endeavour to hold reserves of approximately three months expenditure. At this time the Charity has no fixed expenditures. At the year end the Charity held unrestricted funds of £1,765. No restricted funds were held.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is administered in accordance with its Constitution dated 28th June 2019.

Recruitment and appointment of new trustees

Members of the Charity are appointed in accordance with the Constitution and a Charity Trustee must also be a member. They are subject to reappointment annually at the annual general meeting.

Organisational structure

The Trustees meet six times each year.

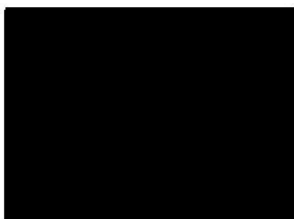
Induction and training of new trustees

New trustees are briefed on their legal obligations under Charity Law and are given a copy of the constitution, the most recent financial statements and management information of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049419



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Report of the Trustees
for the Year Ended 30 JUNE 2023



Independent Examiner
Gerber Landa & Gee
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
GLASGOW
G3 8AU

Approved by order of the board of trustees on 7 March 2024 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
What About Me? SCIO**

I report on the accounts for the year ended 30 June 2023 set out on pages four to eight.

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.



The Institute of Chartered Accountants of Scotland

Gerber Landa & Gee
Chartered Accountants
Pavilion 1
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Minerva Way
GLASGOW
G3 8AU

7 March 2024

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**Statement of Financial Activities
for the Year Ended 30 JUNE 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
EXPENDITURE ON					
Other		26	-	26	26
		<u>26</u>	<u>-</u>	<u>26</u>	<u>26</u>
NET INCOME/(EXPENDITURE)		(26)	-	(26)	(26)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,791	-	1,791	1,817
		<u>1,791</u>	<u>-</u>	<u>1,791</u>	<u>1,817</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,765</u></u>	<u><u>-</u></u>	<u><u>1,765</u></u>	<u><u>1,791</u></u>

The notes form part of these financial statements

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Balance Sheet
30 JUNE 2023

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
CURRENT ASSETS					
Cash at bank		1,765	-	1,765	1,791
NET CURRENT ASSETS		1,765	-	1,765	1,791
TOTAL ASSETS LESS CURRENT LIABILITIES		1,765	-	1,765	1,791
NET ASSETS		1,765	-	1,765	1,791
FUNDS	4				
Unrestricted funds				1,765	1,791
TOTAL FUNDS				1,765	1,791

The financial statements were approved by the Board of Trustees and authorised for issue on 7 March 2024 and were signed on its behalf by:

[Redacted signature area]

The notes form part of these financial statements

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Notes to the Financial Statements for the Year Ended 30 JUNE 2023

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.

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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Other	26	-	26
NET INCOME/(EXPENDITURE)	(26)	-	(26)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,817	-	1,817
TOTAL FUNDS CARRIED FORWARD	1,791	-	1,791

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Notes to the Financial Statements - continued for the Year Ended 30 JUNE 2023

4. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	1,791	(26)	1,765
TOTAL FUNDS	<u>1,791</u>	<u>(26)</u>	<u>1,765</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(26)	(26)
TOTAL FUNDS	<u>-</u>	<u>(26)</u>	<u>(26)</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	1,817	(26)	1,791
TOTAL FUNDS	<u>1,817</u>	<u>(26)</u>	<u>1,791</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(26)	(26)
TOTAL FUNDS	<u>-</u>	<u>(26)</u>	<u>(26)</u>

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Notes to the Financial Statements - continued for the Year Ended 30 JUNE 2023

4. MOVEMENT IN FUNDS - continued

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	1,817	(52)	1,765
TOTAL FUNDS	<u>1,817</u>	<u>(52)</u>	<u>1,765</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	-	(52)	(52)
TOTAL FUNDS	<u>-</u>	<u>(52)</u>	<u>(52)</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

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**Detailed Statement of Financial Activities
for the Year Ended 30 JUNE 2023**

	30.6.23 £	30.6.22 £
INCOME AND ENDOWMENTS		
Total incoming resources	<u>-</u>	<u>-</u>
EXPENDITURE		
Other		
Bank charges	<u>26</u>	<u>26</u>
Total resources expended	<u>26</u>	<u>26</u>
Net expenditure	<u>(26)</u>	<u>(26)</u>