

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	5	August	2019	To	31	August	2020

Reference and administration details

Charity name	Latvian Community in Scotland Aberdeen
Other names charity is known by	SALA
Registered charity number	SC049517
Charity's principal address	78F Auchmill Road, Aberdeen
	Postcode AB21 9LQ

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				
2				
3				
4				
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

Structure, governance and management

Type of governing document	SCIO Constituion
Trustee recruitment and appointment	According to the provisions of the constitution.

Objectives and activities

Charitable purposes	The relief of the needs of persons with a Latvian connection in the north east of Scotland and elsewhere 4.2 The advancement of the Arts & Culture of Latvia 4.3 The advancement of equality and diversity;
Summary of the main activities in relation to these objects	Runing a Latvian Language School. Summer Camp for Children. Latvian 101 Celebration week. Running Latvian Folk Dance Group. Riga Art Nouveau exhibition

APPENDIX 1

Achievements and performance

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

The Language school for children met every two weeks throughout the period. Approx. 40 children attend regularly, learning through Latvian language about the arts, heritage and culture of Latvia.

A summer camp for children took place for five days of school holidays in Autumn 2019. 20 children attended from all over the Scotland. A busy programme of activities took place which the children enjoyed.

The 101st Anniversary of Independence for the Republic of Latvia proclamation was marked in November 2019. This was marked by Latvians all over the world in a week-long celebration. In Aberdeen we had theatre performances and other celebrations attended by approx.. 400 people.

Our Latvian Folk Dance Group has been active in promoting Latvian culture. It meets weekly involving 12 regular dancers. The group has performed all around Scotland and in Ireland. The group hosted a dance festival in end of February 2020 welcoming Latvian dance groups from all around the UK and Europe. 180 participants took part.

We promoted an Riga Art Nouveau exhibition at Aberdeen Central Library, this featured the finest and the largest collection of Art Nouveau buildings in the world from Riga, the capital city of Latvia. The exhibition was opened by the [REDACTED], Director of the museum „Riga Art Nouveau Centre” [REDACTED] and Honorary Consul for Latvia in Scotland [REDACTED] and was visited by more then 400 people.

Financial review

Brief statement of the charity's policy on reserves

All unrestricted funds held at bank constitute the reserves of the charity.

Details of any deficit

n/a

Donated facilities and services (if any)

APPENDIX 1

Other optional information

We would like to thank our generous donors and Grant funders;

Latvian Embassy in the United Kingdom,
Latvian Ministry of Foreign Affairs
Ministry of Education and Science Republic of Latvia
European Latvian Association (ELA)
Aberdeen City Council

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)	Trustee	Trustee
Date	15/07/2021	15/07/2021

Latvian Community in Scotland Aberdeen

SC049517

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	5	Aug	2019		31	Aug	2020

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		6,348			6,348	
Receipts from fundraising activities					-	
Gross trading receipts	10,439				10,439	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	10,439	6,348	-	-	16,787	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,439	6,348	-	-	16,787	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,072	4,748			9,820	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,072	4,748	-	-	9,820	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,072	4,748	-	-	9,820	-
Net receipts / (payments)	5,367	1,600	-	-	6,967	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	5,367	1,600	-	-	6,967	-

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	-	-			-	
	Surplus / (deficit) shown on receipts and payments account	5,367	1,600			6,967	
						-	
						-	
	Cash and bank balances at end of year	5,367	1,600	-	-	6,967	-
	(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

			15/07/2021
			15/07/2021

Section C Notes to the Accounts

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

There are three restricted funds; i) Camp for Latvian Children, ii) Latvia 102 Celebration Week, iii) Latvian School Support Grant totalling £6348. All other funds are unrestricted and used for the purposes of the charity.

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)

Authority under which paid

C3b Trustee remuneration - details

	400
	400

C4a Trustee expenses

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

x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Latvian Community in Scotland Aberdeen							
Registered charity number	SCSC049517							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	05	August	2019	to	31	August	2021	
Set out on pages	1-7						(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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:					Date:	19/07/2021		
Name:								
Relevant professional qualification(s) or body (if any):	n/a							
Address:	c/o ACVO, New Jasmine House, Aberdeen, AB12 3BT							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

This report and the accounts to which it refers are signed in TYPESCRIPT rather than autograph as per OSCR guidance of 2nd April 2020.

These accounts are the subject of a Section 46 Report to the regulator. There was remuneration to two trustees which appears to contravene the provisions of Section 67 of the Act.

The remuneration referred to is recorded in the Notes to the Accounts.