



## Korean Language Classes

SC

049992

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	1	2024		12	31	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
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	5,678				5,678	7,593
<b>A1 Sub total</b>	<b>5,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,678</b>	<b>7,593</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>5,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,678</b>	<b>7,593</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,684				5,684	7,463
Grants and donations					-	100
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>5,684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,684</b>	<b>7,563</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>5,684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,684</b>	<b>7,563</b>
<b>Net receipts / (payments)</b>	<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6)</b>	<b>30</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6)</b>	<b>30</b>

## 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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	371				341	341
	Surplus / (deficit) shown on receipts and payments account	(6)				(6)	30
						-	-
						-	-
	<b>Cash and bank balances at end of year</b>	<b>365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>365</b>	<b>371</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

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

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

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

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

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

Signature

Print Name

Date of  
approval


# Korean Language class

## Notes to the Accounts - For the Year Ended 31 D 2024

1. Basis of Accounting

These accounts have been prepared on the Receipts & payments basis in accordance with the Charities & 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 obj charity. Restricted funds have to be used for the purpose for which they were given. During the year the restricted funds. During the year the Charity maintained a single unrestricted fund for the day to day run charity.

3. Receipts

	Total 2024	Total 2023
Donations		
Grants		
Student Payments	5,678	5,678
Total	5,678	5,678

# Korean Lanugage Class

## Notes to the Accounts - For the Year Ended 31 D 2023

4. Payments	Total 2024	Total 2023
Tuition Fees and Expenses	5,684	5,684
Total	5,684	5,684

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December

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December

## Section C Notes to the Accounts

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

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds have to be used for the purpose for which they were given. During the year there were no restricted funds. During the year the Charity maintained a single unrestricted fund for the day to day running 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)	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)	
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### 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 (£)
Trustee1	Teacher's allowance	-100	391
Trustee1	Donation	250	189

### C6 Other information

Three trustee served as teacher of the Korean language classes and received teacher's allowances for 100 during the year. The same trustee donated 250 to the charity fund.

## Independent examiner's report on the accounts

Report to the trustees/members of:

Korean Language Classes

Registered charity number SC049992

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	January	2024	to	31	December	2024

Set out on pages 2 – 5 (Excel version of the RP accounts)

### 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. 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 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 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 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 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 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

Date: 19 September 2025



