

SC050048



NGUB and Balornock Uniform Bank

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2021		31	March	2022

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	5,194				5,194	
Legacies					-	
Grants	21,793				21,793	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than					-	
Rents from land & buildings					-	
Gross receipts from other charitable					-	
					-	
A1 Sub total	26,987	-	-	-	26,987	-
A2 Receipts from asset &						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	26,987	-	-	-	26,987	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	28,680				28,680	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	28,680	-	-	-	28,680	-
A4 Payments relating to asset and						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	28,680	-	-	-	28,680	-
Net receipts / (payments)	(1,693)	-	-	-	(1,693)	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,693)	-	-	-	(1,693)	-

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £
B1 Cash funds	Cash and bank balances at start of year	5,572
	Surplus / (deficit) shown on receipts and payments account	(1,693)
	Cash and bank balances at end of year	3,879
	(Agree balances with receipts and payments account(s))	-

	Details
B2 Investments	

	Details
B3 Other assets	Van

	Details
B4 Liabilities	

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Details

B5 Contingent liabilities

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

Signature

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Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
			5,572	
			(1,693)	
			-	
			-	
-	-	-	3,879	-
-	-	-	-	-

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

Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
	to nearest £	to nearest £	to nearest £
	1,250	1,250	
Total	1,250	1,250	-

Fund to which liability relates	Amount due	Last year
	to nearest £	to nearest £

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

Print Name	Date of approval

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Section C Notes to the Accounts

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

The funds received in the period are to enable the charity to relieve poverty disadvantaged families residing within the G21 and surrounding area of N provision of donated school uniform apparel and contribute to greener envi

C2 Grants

Type of activity or project supported	Individual / institution
uniforms	postcode lottery
uniforms	JMA Trust
uniforms	Corra Foundation
uniforms	CO- OP
uniforms	Tesco
uniforms	CALA
uniforms	police Scotland

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or per a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid

C4a Trustee expenses

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

C4b Trustee expenses - details

	Nature of relationship	Nature of transaction
C5 Transactions with trustees and connected persons		
C6 Other information		

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/ amounht financially
North Glasgow through the
ronment.

Postcode lottery £13k
Robertson Trust £2k

Corra Foundation £2k

Number of grants made	£
1	13,670
1	2,000
1	2,000
1	1,873
1	1,000
1	750
1	500
Total	21,793

son connected to	x
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	£

is this box	x
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Number of trustees	£

Transaction	Balance

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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 £
General fundraising	5,194				5,194	
					-	
					-	
					-	
Total	5,194	-	-	-	5,194	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
postcode lottery	13,670				13,670	
JMA Trust	2,000				2,000	
Corra Foundation	2,000				2,000	
CO- OP	1,873				1,873	
Tesco	1,000				1,000	
CALA	750				750	
police Scotland	500				500	
					-	
					-	
Total	21,793	-			21,793	-
	reference	-			reference	-

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 £
advertising					-	
Cleaning					-	
food					-	
general expenses	16,393				16,393	
Heat & Light					-	
insurance					-	
motor expenses	2,826				2,826	
Phone Bill	204				204	
repairs & Maintenance					-	
Travel	3,256				3,256	
volunteer costs					-	
Rent	6,000				6,000	
					-	
Total	28,680	-	-	-	28,680	-
	reference error	-	-	-	reference error	-

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

	Unrestricted General Funds	Unrestricted Designated Fixed Asset	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	5,194				5,194	
Legacies					-	
Grants	21,793				21,793	
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	26,987	-	-	-	26,987	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	26,987	-	-	-	26,987	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	28,680				28,680	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	-				-	
Sub total	28,680	-	-	-	28,680	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	28,680	-	-	-	28,680	-
Net receipts / (payments)	(1,693)	-	-	-	(1,693)	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,693)	-	-	-	(1,693)	-

Nature and purpose of funds

The funds received in the period are to enable the charity to relieve poverty amongst financially disadvantaged families residing within the G21 and surrounding area of North Glasgow through the provision of donated school uniform apparel and contribute to greener environment.

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	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						
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						

**Report to the trustees/
members of**

NGUB and Balornock Uniform Bank SC050048

**On accounts for the year
ended**

31/03/2022

**Charity no
(if any)**

SC050048

Set out on pages

N/A

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 44 (1) (a) of the 2005 Act and regulation 4 of the 2006 Regulations and in carrying out my examination, I have followed all the applicable Directions given by the Charities and Trustee Investment (Scotland) Act 2005 under section 44 (1) (a) Act and regulation 4 of the 2006 Regulations of the Act.

**Independent
examiner's
statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the accounts.

I have no concerns and have across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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Date: 21/12/2022

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

Chartered Institute of Management Accountants (CIMA)
CGMA

Address:

CALA Associates Ltd
Suite 2/3, 48 West George Street
Glasgow
G2 1BP

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of
concern

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

The following are management points and not material at the point of assessment but could become significant in future if not altered:

- Banking comprises of an account with Credit Union. Monies are withdrawn from this account to a personal bank account to then satisfy the requirements of charity paying suppliers. This process is inadequate for two reasons:
 - i) The bank shows no transparency surrounding the receipts received and the monies paid
 - ii) The withdrawal of monies to a personal bank account places uncontrollable risk to the owner of that account. This in turn compromises the position of that employee/officer leading to scrutiny of personal banking records. It also places the Trustees in situation that they are not controlling the funds of the charity due to the funds having left the ownership of the charity when they transfer to a personal bank account.
- Bookkeeping comprises of a spreadsheet with manual typed totals. This method especially when teamed with a non-transparent cash to bank process places unnecessary risk on the trustees to comply with the Charities and Trustee Investment (Scotland) Act 2005.

It is of our opinion that the Trustees need a more appropriate bank account with immediate effect and that a proper bookkeeping system be adopted to facilitate transparency within the accounts.