

Report of the Trustee and

Financial statements

For the year ended 31<sup>st</sup> May 2024

**Orphan Aid Scotland**

**SC052115**

Orphan Aid Scotland

Contents for the Financial Statements  
For the Year Ended 31<sup>st</sup> May 2024

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## Orphan Aid Scotland

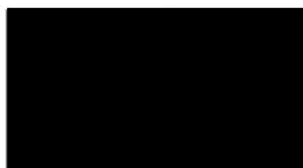
### Report of the Trustees For the year ended 31<sup>st</sup> May 2024

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#### Registered Office

22 Colliston Road  
Dunfermline  
Fife  
KY12 0XW

#### Trustees



#### Accountants

GM Accounting Services  
68 Chalmers Street  
Dunfermline  
Fife  
KY12 8DJ

#### Statement of trustees Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources including the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required in.

- Select suitable accounting policies and then apply them consistently:
- Observe the methods and principles of charity SORP:
- Make judgements and estimates that are reasonable and prudent:
- Prepare the financial statements the going concern basis unless it is appropriate to presume that the charity will continue in business.

## Orphan Aid Scotland

### Report of the Trustees For the year ended 31<sup>st</sup> May 2024

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the companies act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

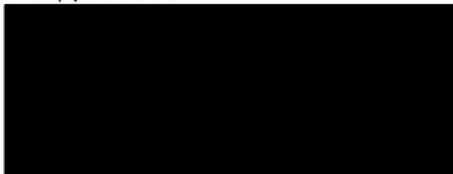
In so far as the trustees are aware:

- There is no relevant information of which the charity accountants are unaware; and
- Ther trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the accountants are aware of that information.

### Accountants

The accountants GM Accounting Services will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on the 15/02/25 And signed on it behalf by;



Orphan Aid Scotland  
Income and expenditure for the year ended 31st May 2024

	£	£
<b><u>Income</u></b>		
Fundraising		£ -
<b>Total Income</b>		<u>£ -</u>
<b><u>Expenditure</u></b>		
Donations	£ -	
<b>Total Expenditure</b>		<u>£ -</u>
<b>Total Funds</b>		<u><u>£ -</u></u>

These financial statements have been prepared in accordance with the provision applicable to charities.

The financial statements were approved by the board of Trustees and authorised for issue on the .....  
and were signed on its behalf by:



## Orphan Aid Scotland

### Accounting Report to the Trustees of Orphan Aid Scotland

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#### **Opinion**

We have prepared the financial statement of ORPHAN AID SCOTLAND for the year ended 31<sup>st</sup> May 2024 which comprise of the Income and Expenditure Account.

In our opinion the Income and Expenditure Account:

- Give a true and fair view of the state of the charities affairs as at 31<sup>st</sup> May 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- Have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities and Trustees Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulation 2006.

#### **Basis for opinion**

We prepared the Income and Expenditure account with UK standards on accounting and applicable law. We are independent of the charity in accordance with the ethical requirements that are relevant to the preparation of the Accounts in the UK including the FRC Ethical Standard, and the provisions available for small entities, we believe that the financial evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusion relating to a going concern**

In preparing the Accounts we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt in the charities ability to continue as a going concern for a period of at least 12 months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant section of this report.

#### **Other information**

The trustees are responsible for other information. The other information comprises the information included in the Annual Report, other than the financial statements and our report.

Our opinion on the accounts does not cover other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



## Orphan Aid Scotland

### Accounting Report to the Trustees of Orphan Aid Scotland

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#### **Matters on which we are report by exception**

In light of the knowledge and understanding of the charity and its environment obtained in the course of preparing the accounts, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulation 2006 (as amended) requires us to report to you if, in our opinion.

- Adequate and proper accounting records have not been kept or returns adequate for the accounts preparation have not been received: or
- The financial statements are not in agreement with the accounting records and returns: or
- We have not received all the information and explanations we require for preparing the accounts:

#### **Responsibilities of trustees**

As explained more fully in the Statement of the Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the final accounts that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charities ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees intend to liquidate the charity or to cease operations, or to have no realistic alternative but to do so.

#### **Our responsibilities for the preparation of the accounts.**

Our objectives are to obtain reasonable assurance about whether the financial statements are as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates and considered the risks of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed procedures to respond to the risk, recognising that the risk of not detecting fraud may involve concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including but not limited to, the Companies act 2006 and UK tax legislation. Our test included agreeing the financial statements disclosures to underlying supporting documentation and, enquiries with the trustees. There are inherent limitations in the procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the Accounts, the less likely we would become aware of it. We did not identify key matters relating to irregularities, including fraud. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

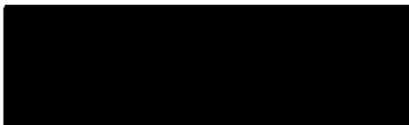
Orphan Aid Scotland

## Accounting Report to the Trustees of Orphan Aid Scotland

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### **Use of our report**

This report is made solely to the charities members as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might state to the charity members and the trustees this matters we are required to state to them in our report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity members as a body for our work, for this report or for the opinion we have formed.



GM Accounting Services  
68 Chalmers Street  
Dunfermline  
Fife  
KY12 8DG



# Orphan Aid Scotland

## Notes to the Accounts

For the year ended 31<sup>st</sup> May 2024

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### 1. Accounting policies

#### **Basis of preparing the Accounts.**

The Accounts of the charity have been prepared in accordance with 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 Trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

### 2. Income

All Income is recognised in the Income and Expenditure Statement.

### 3. Expenditure

All donations/grants are recognised in the Income and Expenditure Statement.

### 4. Taxation

The charity is exempt from any taxation on its charitable activities.

### 5. Funds

Funds can be used in accordance with the charities objectives at the discretion of the Trustees.

### 6. Staff Costs

No staff are employed. Time is given voluntarily.

## Orphan Aid Scotland

### Report of the Trustees

For the year ended 31<sup>st</sup> May 2024

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The trustees, present their report with the financial statement of the charity for the year ended 31<sup>st</sup> May 2024. 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 charities objective is:

The Organisations aim to be applied principally (but not exclusively) in the Indian Sub-Continent area to provide aid and support to organisations that operate a service to Orphans and other care experienced children up to the age of 18.

Fundraise on a regular basis and in response to unforeseen events such as natural disaster.

Hold one off events like music nights with all proceeds going to the charity.

### **Achievements and Performance:**

#### **Charitable Activities**

None.

### **Financial Review**

#### **Financial position**

The Financial results are set out in the Income and expenditure account.

Incoming resources totalled £0.00.

### **Registered Charity No.**

SC052115