

**Lapidus Scotland**  
**Receipts and Payments Accounts**  
**Year ended 31 March 2021**

## **Independent Examiners Report**

### **Lapidus Scotland**

#### **Independent Examiner's Report to the Trustees of Lapidus Scotland**

I report on the accounts of the organisation for the year ended 31 March 2021 as set out on pages 2 - 5.

#### **Respective responsibilities of trustee and examiner**

The organisation's Trustees are responsible for the preparation of the accounts and to determine that there is no requirement for a statutory audit. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination includes a review of the accounting records kept by the organisation 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 explanation from the Trustees concerning 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 which gives me reasonable cause to believe that the accounts as presented are not a reasonable and complete view of the organisation's financial status.



John W Kennedy CA  
Cowan & Partners Limited  
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EH6 6RR

13 May 2022

Statement of Receipts and Payments for the Year Ended 31<sup>st</sup> March 2021

Lapidus Scotland

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
<b>Receipts</b>					
Donations		-	-	-	307
Grants	1	-	29,775	29,775	36,634
Other Activities		311	74	385	-
		<u>311</u>	<u>29,849</u>	<u>30,160</u>	<u>36,941</u>
<b>Payments</b>					
Costs of Providing Activities	2	885	27,134	28,019	38,363
Governance Costs					
Independent Examination		-	400	400	350
		<u>885</u>	<u>27,534</u>	<u>28,419</u>	<u>38,713</u>
<b>Net Movement in Funds</b>	3	-	574	2,315	1,741 - 1,772
Transfers between funds		492	- 492	-	-
<b>Surplus/(Deficit) for the year</b>		<u>- 82</u>	<u>1,824</u>	<u>1,741 -</u>	<u>1,772</u>

Statement of Balances for the Year Ended 31<sup>st</sup> March 2021

Lapidus Scotland

	Note	Unrestricted Funds	Resricted Funds	Total 2021	Total 2020
		£	£	£	£
<b>Funds Reconciliation</b>					
Balance as at 01 April 2020		4,431	2,448	6,879	8,651
Surplus/(Deficit) for the year	-	82	1,824	1,741 -	1,772
Balance as at 31 March 2021		4,349	4,272	8,620	6,879
<b>Bank &amp; Cash Balances</b>					
Cash at Bank		4,349	4,272	8,620	6,879
		4,349	4,272	8,620	6,879
<b>Liabilities</b>					
Independent Examination		600	-	600	350
		600	-	600	350

## Notes for Accounts

### 1. Income from Grants

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Wellbeing for Longer in Glasgow	-	25,015	25,015	24,334
Wellbeing for Longer in Glasgow: Festive Fund	-	-	-	1,500
Heritage fund	-	-	-	9,800
Paths for All	-	-	-	1,000
Scottish Partnership for Palliative Care	-	250	250	-
Foundation Scotland	-	3,660	3,660	-
Scottish Poetry Library	-	850	850	-
	-	29,775	29,775	36,634

### 2. Costs of Providing Activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Workshop Leaders	700	17,708	18,408	14,820
Workshop Expenses	-	35	35	1,744
Day of Access Project	-	-	-	8,820
Guest Authors	-	2,430	2,430	2,588
Administration	140	1,055	1,195	1,755
Bank Charges	-	113	113	112
Rent/Zoom	-	230	230	1,246
Insurance	-	357	357	-
Project Management	-	3,840	3,840	4,825
Anthology	-	1,185	1,185	2,453
Subscriptions	45	180	225	-
	885	27,134	28,019	38,363

### 3. Movement of Funds

	As at				As at
	31/03/2020	Receipts	Payments	Transfers	31/03/2021
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	4,431	311 -	885	492	4,349
	<u>4,431</u>	<u>311 -</u>	<u>885</u>	<u>492</u>	<u>4,349</u>
<u>Restricted Funds</u>					
Absent Friends	-	324 -	250 -	74	-
Wellbeing for Longer in Glasgow	-	25,015 -	23,323		1,692
Writing and Mindfulness	-	3,660 -	3,060		600
Wellbeing for Longer in Glasgow: Festive Fund	468	-	-	468	-
Day of Access	1,980	-	-		1,980
Scottish Poetry Library	-	850 -	900	50	-
	<u>2,448</u>	<u>29,849 -</u>	<u>27,534 -</u>	<u>492</u>	<u>4,272</u>
Total Funds	<u>6,879</u>	<u>30,160 -</u>	<u>28,419</u>	<u>-</u>	<u>8,620</u>

Approved by the Committee and signed on its behalf

Signed Frances Ainslie Date 11/5/2022

Signature:   
Frances Ainslie (May 11, 2022 12:56 GMT+1)

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