

Lapidus Scotland
Receipts and Payments Accounts
Year ended 31 March 2022

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 2022 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
60 Constitution Street
Edinburgh
EH6 6RR

24 October 2022

Statement of Receipts and Payments for the Year Ended 31st March 2022

Lapidus Scotland

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Receipts					
Donations		20	-	20	-
Grants	1	-	29,540	29,540	29,775
Training Courses		5,588	-	5,588	
Anthology		226	-	226	
Other Activities		173	-	173	385
		<u>6,006</u>	<u>29,540</u>	<u>35,546</u>	<u>30,160</u>
Payments					
Costs of Providing Activities	2	6,770	27,923	34,693	28,019
Governance Costs					
Independent Examination		-	-	-	400
		<u>6,770</u>	<u>27,923</u>	<u>34,693</u>	<u>28,419</u>
Net Movement in Funds	3	-	764	1,617	853
Transfers between funds		1,205	-	1,205	-
Surplus/(Deficit) for the year		<u>441</u>	<u>412</u>	<u>853</u>	<u>1,741</u>

Statement of Balances for the Year Ended 31st March 2022

Lapidus Scotland

	Note	Unrestricted Funds	Resricted Funds	Total 2022	Total 2021
		£	£	£	£
Funds Reconciliation					
Balance as at 01 April 2021		4,349	4,272	8,620	6,879
Surplus/(Deficit) for the year		441	412	853	1,741
Balance as at 31 March 2022		<u>4,790</u>	<u>4,683</u>	<u>9,473</u>	<u>8,620</u>
 Bank & Cash Balances					
Cash at Bank		<u>4,790</u>	<u>4,683</u>	<u>9,473</u>	<u>8,620</u>
		<u>4,790</u>	<u>4,683</u>	<u>9,473</u>	<u>8,620</u>
 Liabilities					
Independent Examination		<u>1,200</u>	-	<u>1,200</u>	<u>600</u>
		<u>1,200</u>	-	<u>1,200</u>	<u>600</u>

Notes for Accounts

1. Income from Grants

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Wellbeing for Longer in Glasgow	-	28,740	28,740	25,015
Scottish Partnership for Palliative Care	-	-	-	250
Foundation Scotland	-	-	-	3,660
Scottish Poetry Library	-	500	500	850
Culture Perth and Kinross	-	300	300	-
	-	29,540	29,540	29,775

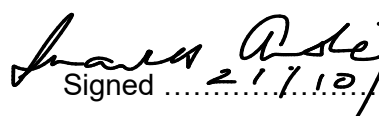
2. Costs of Providing Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Workshop Leaders	4,006	16,965	20,971	18,408
Workshop Expenses	-	79	79	35
Toolkit	150	225	375	-
Day of Access Project	-	-	-	-
Guest Authors	360	1,408	1,768	2,430
Administration	463	118	581	1,195
Technical	-	540	540	-
Bank Charges	40	130	171	113
Rent/Zoom	-	209	209	230
Insurance	-	402	402	357
Publishing	-	150	150	-
Project Management	1,750	4,143	5,893	3,840
Anthology	-	2,337	2,337	1,185
Subscriptions	-	260	260	225
Grant overpayment refunded	-	958	958	-
	6,770	27,923	34,693	28,019

3. Movement of Funds

	As at 31/03/2021	Receipts	Payments	Transfers	As at 31/03/2022
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	4,349	1,357	- 2,473	1,205	4,438
Crossing Thresholds	-	4,649	- 4,297	-	352
	<u>4,349</u>	<u>6,006</u>	<u>- 6,770</u>	<u>1,205</u>	<u>4,790</u>
<u>Restricted Funds</u>					
Wellbeing for Longer in Glasgow	1,692	28,740	- 27,729	-	2,703
Writing and Mindfulness	600	-	- -	600	-
Day of Access	1,980	-	-	-	1,980
Walking with Words	-	300	- 195	- 105	-
Scottish Poetry Library	-	500	- -	500	-
	<u>4,272</u>	<u>29,540</u>	<u>- 27,924</u>	<u>- 1,205</u>	<u>4,682</u>
Total Funds	<u>8,620</u>	<u>35,546</u>	<u>- 34,694</u>	<u>-</u>	<u>9,472</u>

Approved by the Committee and signed on its behalf


Signed 21/10/22 Date