



Charity Registration No. SC016919

**ORKNEY HEALTH BOARD ENDOWMENT FUNDS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012**

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Ross Scott Jim Robertson Elizabeth Middleton Stephen Hagan Mairhi Trickett Suzanne Lawrence Andy Trevett Naomi Bremner Cathie Cowan Gerry O'Brien Marthinus Roos Rhoda Walker Louise Wilson
Charity number	SC016919
Principal address	Orkney Health Board Garden House New Scapa Road Kirkwall Orkney KW15 1BQ
Auditors	A J B Scholes Limited 8 Albert Street Kirkwall Orkney KW15 1HP
Bankers	Royal Bank of Scotland plc 1 Victoria Street Kirkwall Orkney KW15 1DP
Investment advisors	Gerrard Investment Management Limited Royal Exchange House 100 Queen Street Glasgow G1 3DL

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

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ORKNEY HEALTH BOARD ENDOWMENT FUNDS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2012

The trustees present their report and accounts for the year ended 31 March 2012.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice, "Accounting and reporting by Charities" issued in March 2005.

Structure, governance and management

The charity was constituted by an act of parliament.

The trustees who served during the year were:

John Ross Scott
Jim Robertson
Craig Spence (resigned 29 February 2012)
Elizabeth Middleton
Suzanne Lawrence
Stephen Hagan
Mairhi Trickett
Andy Trevett
Naomi Bremner
Cathie Cowan
Gerry O'Brien
Marthinus Roos
Rhoda Walker
Louise Wilson

All new trustees are inducted into the charity's processes having access to relevant documents such as the constitutional arrangement and policies and the most recent financial statements. An explanation is also provided of the obligations of the trustees, and the charity's administrative procedures and future plans and objectives.

The trustees meet not less than twice a year and are responsible for the strategic direction and policy of the charity. The board of trustees has thirteen members from a variety of professional backgrounds relevant to the work of the charity. In addition, a sub-committee meets up to four times per year to consider any funding requests and monitor the endowment fund activities. The sub-committee has two board members and six representatives from NHS Orkney.

The trustees work in partnership with NHS Orkney to achieve the charity's objective.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2012

The trustees of the charity who held office at the date of approval of this annual report confirm that:

- So far as they are aware, there is no relevant audit information needed by the charity's auditors in connection with preparing their report, of which the charity's auditors are unaware: and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Objectives, activities and performance

The charity's objects are to manage donated funds so as to provide a direct benefit to patients and staff. During the year, the charity continued to provide additional comforts to patients and staff.

The year saw a slight decrease in donations over the previous year, with a slight increase in value of invested fund during the course of 2011/12, the result of these was the net incoming resource remained on par with the previous year. Expenditure (on charitable activities) exceeded net income, this combined with slow growth in the invested fund – linked to worldwide market performance - has seen a net decrease in the funds value to just under £900,000 at 31 March 2012.

Financial review

The charity's results are on page 8.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will secure an annual income stream to ensure the stability of the fund. In addition, it is planned that the fund will be able to significantly enhance the major new health facilities currently being planned for Orkney. The charity's main funding is from investment income, and donations and legacies.

The trustees employ a firm of investment advisors and managers. The investment of capital generates a significant part of the annual income. The fund is invested with the objective of ensuring that the total return of capital growth and income is maximised, with low to medium levels of risk.

The charity maintains high levels of cash deposit due to the uncertainty of the financial market. Investments have recovered in value over the previous year's market valuation in line with the overall performance of the stock market.

On behalf of the board of trustees

John Ross Scott
Trustee

Dated.....

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in Scotland requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the terms of the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice 2005 and the provisions of the trust deed. 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.

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ORKNEY HEALTH BOARD ENDOWMENT FUNDS

We have audited the financial statements of Orkney Health Board Endowment Funds for the year ended 31 March 2012 set out on pages 8 to 14. The financial reporting framework that has applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities in the circumstances set out in note 17 to the accounts.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the chairman's report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2012, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Matters on which we are required to report by exception

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

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Ivan Houston FCCA (Senior Statutory Auditor)
for and on behalf of A. J. B. Scholes Limited**

A. J. B. Scholes Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**Chartered Accountant
Statutory Auditor**

8 Albert Street

Kirkwall

Orkney

KW15 1HP

Dated:

ORKNEY HEALTH BOARD ENDOWMENT FUNDS					
STATEMENT OF FINANCIAL ACTIVITIES					
FOR THE YEAR ENDED 31 MARCH 2012					
		Unrestricted	Restricted	Total	Total
		funds	funds	2012	2011
	Notes	£	£	£	£
Incoming resources from generated funds					
Donations and legacies	2	16,316	4,352	20,668	25,921
Investment income	3	28,831	0	28,831	24,348
Total incoming resources		45,147	4,352	49,499	50,269
Resources expended					
Costs of generating funds					
Investment management costs		3,259	0	3,259	3,201
Net incoming resources available		41,888	4,352	46,240	47,068
Charitable activities					
Patients welfare		21,820	0	21,820	23,006
Staff welfare		39,712	0	39,712	36,069
Equipment provided		59,641	3,771	63,412	46,524
Total charitable expenditure		121,173	3,771	124,944	105,599
Governance costs		6,005	0	6,005	8,394
Total resources expended		130,437	3,771	134,208	117,194
Net (outgoing)/incoming resources		(85,290)	581	(84,709)	(66,925)
Other recognised gains and losses					
(Loss)/Gains on investment assets		4,814	0	4,814	36,063
Net movement in funds		(80,476)	581	(79,895)	(30,862)
Fund balances at 1 April 2011		965,115	13,729	978,844	1,009,706
Fund balances at 31 March 2012		884,639	14,310	898,949	978,844
The statement of financial activities includes all gains and losses recognised in the year.					
All incoming resources and resources expended derive from continuing activities.					

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

BALANCE SHEET

AS AT 31 MARCH 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Investments	8		687,213		641,522
Current assets					
Debtors	9	5,298		4,337	
Cash at bank and in hand		210,650		338,462	
		215,948		342,799	
Creditors: Amounts falling due within One Year	10	4,212		5,477	
Net current assets			211,736		337,322
Total assets less current liabilities			898,949		978,844
Income funds					
Restricted funds	11		14,310		13,729
Unrestricted funds			884,639		965,115
			898,949		978,844
The accounts were approved by the trustees on.....					
.....	Chair				
.....	Trustee				

ORKNEY HEALTH BOARD ENDOWMENT FUNDS					
CASH FLOW STATEMENT					
FOR THE YEAR ENDED 31 MARCH 2012					
	Note		2012		2011
		£	£	£	£
Net cash inflow (outflow) from operating activities	13		(86,935)		(64,752)
Capital expenditure and financial investment					
Payment to acquire investments		(115,617)		(287,025)	
Receipts from sales of investments		74,739		181,356	
Net cash inflow/(outflow) from capital expenditure and financial investment			(40,878)		(105,669)
Increase / (decrease) in cash	14		(127,813)		(170,421)

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

1.3 Resources expended

Expenditure is included in resources expended on an accruals basis, inclusive of any VAT which cannot be recovered.

Costs of generating funds comprise the costs associated with the generation of investment income.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.4 Investments

Fixed asset investments are stated at market value and the gain or loss is taken to the Statement of Financial Activities.

1.5 Accumulated funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market value.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2012

Note		Unrestricted funds	Restricted funds	Total 2012	Total 2011
		£	£	£	£
2	Incoming resources from generated funds				
	Donations and legacies	16,316	4,352	20,668	25,921
3	Investment income			2012	2011
				£	£
	Income from listed investments			25,320	20,609
	Income from treasury stock			1,344	1,281
	Interest receivable			2,167	2,458
				28,831	24,348
4	Total resources expended	Unrestricted funds	Restricted funds	Total 2012	Total 2011
		£	£	£	£
	Costs of generating funds				
	Investment management costs	3,259	0	3,259	3,201
		3,259	0	3,259	3,201
	Charitable activities				
	<u>Patients welfare</u>				
	Activities undertaken directly	21,820	0	21,820	23,006
	<u>Staff welfare</u>				
	Activities undertaken directly	39,712	0	39,712	36,069
	<u>Equipment provided</u>				
	Activities undertaken directly	59,641	3,771	63,412	46,524
		121,173	3,771	124,944	105,599
	Governance costs	6,005	0	6,005	8,394
		130,437	3,771	134,208	117,194
	Governance costs includes payments to auditors of £1020 (2011: £975.00) for audit fees.				
5	Trustees				
	None of the trustees (or any persons connected with them) received any remuneration. (2011:one trustee was reimbursed £37 for expenses incurred in the course of their duties).				
6	Employees				
	There were no employees during the year				

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2012

7	Taxation					
	The charity is exempt from tax as its income and gains are applied to its charitable objects.					
8	Fixed asset investments			Treasury stock	Equity shares	Total
				£	£	£
	Market value at 1 April 2011			60,812	580,710	641,522
	Disposals at book value			0	(71,045)	(71,045)
	Additions in year			0	115,617	115,617
	Change in value in the year			4,941	(3,822)	1,119
	Market value at 31 March 2012			65,753	621,460	687,213
	Historical cost					
	At 31 March 2012			53,106	665,572	718,678
	At 31 March 2011			53,106	625,984	679,090
9	Debtors				2012	2011
					£	£
	Other debtors				5,298	4,337
10	Creditors: amounts falling due within one year				2012	2011
					£	£
	Trade creditors				2,648	4,502
	Accruals				1,564	975
					4,212	5,477
11	Restricted funds					
	The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:					
			Movement in funds			
		Balance at	Incoming	Resources	Transfers	Balance at
		1 April	resources	expended		31 March
		2011				2012
	Cardiac Equipment donations	4,959	4,352	3,492		5,819
	Day Hospital Outreach Service	1,000	0	0		1,000
	Theatre equipment	7,770	0	279		7,491
		13,729	4,352	3,771	0	14,310

ORKNEY HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2012

12	Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total
		£	£	£
	Fund balances at 31 March 2012 are represented by:			
	Investments	687,213		687,213
	Current assets	201,638	14,310	215,948
	Creditors: amounts falling due within one year	(4,212)		(4,212)
		884,639	14,310	898,949
	Unrealised gains included above:			
	On investments	12,648	0	12,648
		12,648	0	12,648
	Reconciliation of movements in unrealised gains			
	Unrealised gains at 1 April 2011	(37,567)		(37,567)
	Net gain on revaluations in year	1,119		1,119
	In respect of disposals	4,984		4,984
	Unrealised gains / (loss) at 31 March 2012	(31,464)	0	(31,464)
13	Net cashflow from operating activities		2012	2011
			£	£
	Changes in resources before revaluations		(84,709)	(66,925)
	(Increase)/Decrease in debtors		(961)	(1,107)
	Increase/(Decrease) in creditors		(1,265)	3,280
	Net cash inflow (outflow) from operating activity		(86,935)	(64,752)
14	Reconciliation of net cash flow to movement in net funds		2012	2011
			£	£
	Increase/(Decrease) in cash		(127,812)	(170,421)
	Net funds at 1 April 2011		338,462	508,883
	Net funds at 31 March 2012		210,650	338,462
15	Analysis of net cash balances			
		At 1 April 2011	Cash flow	Non-cash changes
		£	£	At 31 March 2012
	Cash at bank and in hand	338,462	(127,812)	0
		338,462	(127,812)	0
16	Related parties			
	NHS Orkney has charged an administration fee of £15,509 for the year (2011:£18,995)			
17	Auditors' Ethical Standards			
	The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities are that, in common with many charities of our size and nature we use our auditor to assist with the preparation of the accounts.			

Finance Department

Garden House
New Scapa Road
Kirkwall
Orkney
KW15 1BQ
www.ohb.scot.nhs.uk/



A.J.B. Scholes Limited
Chartered Accountants,
8 Albert Street,
Kirkwall,
Orkney,
KW15 1HP

Date: 22 October 2012
Tel: 01856 888 017
Fax: 01856 888 047
Enquiries to: Karina Alexander
Email:
karina.alexander@nhs.net

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Orkney Health Board Endowment Funds for the year ended 31 March 2012 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the charity. We confirm to the best of our knowledge and belief the following representations:

1. We acknowledge as trustees our responsibility for the financial statements, which present a true and fair view. All the accounting records and supporting documentation have been made available to you for the purpose of your audit, and all the transactions undertaken by the trust have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.
2. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.
3. The trust has satisfactory title to all assets and there are no liens or encumbrances on the trust's assets, except for those that are disclosed in the notes to the financial statements.
4. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
5. Except as provided for or noted in the financial statements, there have been no events subsequent to the balance sheet date, which require adjustment of or disclosure in the financial statements or notes.
6. We confirm that we have disclosed all known actual or possible non-compliance with laws or regulations, which might affect the financial statements.

Orkney NHS Board Headquarters:
Garden House, New Scapa Road,
Kirkwall, Orkney KW15 1BQ

Chair: John Ross Scott
Chief Executive: Cathie Cowan

Orkney NHS Board is the common name of Orkney Health Board



**Healthy
Working
Lives**

7. We confirm that there were no transactions with related parties of the trust or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements under the provision of FRS8, other than those detailed in the financial statements.
8. We have considered the working capital requirements of the charity for a period of at least twelve months from the date of approval of the financial statements and can confirm that the charity has sufficient funds to be able to meet its operating costs throughout this period. On this basis, we consider it appropriate that the financial statements should be prepared using the going concern basis.

Yours faithfully,

John Ross Scott
Chair

Orkney Health Board Endowment Funds is a charity registered in Scotland, No. SC016919

Annual Return Form

Charity number and name

SC016919
Orkney Health Board Endowment Funds

About this form

On this form we have printed information about your charity. Please change anything that is out of date or incorrect.

Contacting us

If you would like help or support to fill out this form, please get in touch or visit the website.
By phone: 01382 220446 By email: info@oscr.org.uk
Online help: www.oscr.org.uk

Charity contact information

Is your contact address a principal office address or the address of a charity trustee?

Principal office address

Charity trustee address **!**

! If you tell us the address is a charity trustee address, we must publish the contact name and address you provide. This is unless there are exceptional circumstances where publishing the information could put premises or persons at risk.

Please tell us about any changes to the details below.

Current contact details		New or amended details
Title	! Mr	
Forename	! Sanjay	
Surname	! Shah	
Suffix	!	
Position	Treasurer	
Address	R Orkney Health Board	
	R Garden House	
	R New Scapa Road	
	R Kirkwall	
	R Orkney	
Postcode	R KW15 1BQ	

R This information will always be publicly available on the Scottish Charity Register.

OSCR online

Why not file your Annual Return with us online? Our online service is easy to use and can save you time and money. For more details or to register, visit our website www.oscr.org.uk.



SC016919.2012.1

Supplementary Monitoring Return

Charity Number

SC016919

How to fill out this Monitoring Return

Please place a single '0' on all lines where the answer is nil, blank or not applicable. Figures should be in whole pounds only. Where a figure is negative, write a minus sign through the + box. Please do not use brackets. Guidance notes and a glossary are available at www.oscr.org.uk. Words in italics are explained in the glossary.

Type of accounts

Are the accounts you have prepared? Receipts and Payments Fully Accrued
If you prepare consolidated accounts, please use these figures.

Section A - Financial information

Please complete this section by referring to the signed accounts for this *accounting period*. The guidance notes help with this section. For gross incomes under £250,000, do not complete questions A1-A6 and A8-A14.

Breakdown of incoming resources

A1 - Total donations, <i>fundraising</i> and legacies	£				,		2	0	,		6	6	8
A2 - Interest and investment income, not including disposal proceeds or revaluations	£				,		2	8	,		8	3	1
A3 - Total Government funding	£				,				,				0
A4 - Income from trading in order to raise funds	£				,				,				0
A5 - Income from a charitable activity	£				,				,				0
A6 - Other incoming resources	£				,				,				0
A7 - Total incoming resources as per the accounts	£				,		4	9	,		4	9	9

(This figure should agree with the Gross Income provided in the Annual Return)

Breakdown of resources expended

A8 - Cost of generating voluntary funds (will be compared to A1)	£				,				,				0	
A9 - Cost of generating other funds, including Investment Manager's fees, obtaining public sector funding	£				,			3	,		2	5	9	
A10 - Cost of trading in order to raise funds (will be compared to A4)	£				,				,				0	
A11 - Cost of charitable activities	£				,		1	2	4	,		9	4	4
A12 - Grants and donations made	£				,				,				0	
A13 - Governance costs	£				,			6	,		0	0	5	
A14 - Other	£				,				,				0	
A15 - Total resources expended as per the accounts	£				,		1	3	4	,		2	0	8

(This figure should agree with the Gross Expenditure provided in the Annual Return)

Balance sheet/ Statement of balance

(If you prepare receipts and payments accounts provide figures for A16 and A25 only) 5

A16 - Cash and Bank balances	£				2	1	0	5	6	0
A17 - Debtors	£						5	2	9	8
A18 - Other current assets	£									0
A19 - Liabilities payable within one year	£						4	2	1	2
A20 - Net current assets (=A16 + A17 + A18 - A19)	£				2	1	1	7	3	6
A21 - Fixed Assets	£									0
A22 - Investments	£				6	8	7	2	1	3
A23 - Long-term liabilities	£									0
A24 - Total Funds (A20 + A21 + A22 - A23)	£				8	9	8	9	4	9
A25 - Of which the Unrestricted Funds (included within A24) are:	£				8	8	4	6	3	9

Other details

A26 - Are the figures provided in section A from 'consolidated' ('group') accounts? (see www.oscr.org.uk for definition) Yes No

Section B - Questions about fundraising

The online guidance notes help with this section. Check with the glossary for words in italics. All charities **must** answer questions **B1**, **B2** and **B4**.

B1 - Did the charity engage in *fundraising*? Yes No

B2 - Did the charity use paid agencies for *fundraising*, or for donor recruitment? Yes No

Only answer question B3 if you answered 'Yes' to question B2

B3 - Is all the money payable to such agencies in the year for work done included in the cost of generating voluntary funds in section A? Yes No

B4 must be answered

B4 - Were you aware during the *accounting period* of any fundraising that was carried out in the charity's name or for its benefit that did not result in the funds being received by the charity? Yes No

Section C - The charity trustees

Please answer both the questions in Section C

For the number of charity trustees given at question four of the Annual Return:

C1 - How many of these normally reside in Scotland?
(If a charity trustee's main home is in Scotland he or she should be included in this number, even if he or she was away for much of the accounting period.)

C2 - During the accounting period how many of the charity trustees were paid a fee or a salary by the charity or by a related body whether this was for work undertaken as a charity trustee or not?

Section D - Payments to charity trustees

For sections D and E you should answer in respect of all charity trustees who served at any time during the *accounting period* and also include any persons, companies, or other bodies connected with them. Also in questions D1 - D6 of this section and all of Section E 'the charity' includes any related body. Please read the questions in section D carefully, the amounts stated should include all amounts received by the charity trustees for the reasons given, not simply as a result of them being charity trustees. Amounts in whole pounds please. Check the glossary for words in italics.

Please answer every question in this section. We may reissue this form if any items are left blank. Where the answer to any question in this section is nil/none, please enter '0'. Even if such items have been omitted from the charity's accounts they should still be included here on the form.

State the total amounts paid to the charity trustees during the accounting period:

D1 - In settlement of personal outlays including travel, meals, training, accommodation and telephone, incurred in any capacity (not just for main board attendance). Do not include payments made in respect of non- personal purchases made on behalf of the charity. £ , ,

D2 - For professional services provided to the charity. £ , ,

D3 - For any other work done for the charity including salaries, wages and honoraria *paid to* the charity trustees. £ , ,

D4 - For any other reason, excluding direct reimbursement for purchases, and items dealt with in section E. £ , ,

D5 - Does the *governing document* give authority for the payments made to *charity trustees* declared in questions D2 to D4? Yes No N/A

(If payments have been declared in questions D2, D3, or D4 and you are marking No in D5, please provide a written explanation. If no payments are declared in questions D2, D3 or D4 mark N/A - not applicable)

D6 - Please state the largest amount owed to the charity by any one *charity trustee* at any time in the year (if not applicable enter '0'). £ , ,

Section E - Transactions with charity trustees

Please see the note at the beginning of section D. *Property* is land or buildings, and assets such as vehicles and computers. **Please answer every question in this section. We will contact you about any items that are left blank. If nil/none, please put '0'.**

E1 - The total the charity received for all property sold to charity trustees in the accounting period.	£ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
E2 - The approximate total value of property given to charity trustees during the accounting period.	£ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

E3 - The total the charity paid for all property purchased from charity trustees during the accounting period.

£ , , 0

E4 - Was all property bought from, or sold to, charity trustees advertised and sold on the open market?

Yes No N/A

E5 - The total amount paid to any charity trustee during the accounting period in respect of occupation of any land or buildings belonging to the charity trustee.

£ , , 0

E6 - Have any services, including the use of land, buildings or motor vehicles, been made available during the accounting period by the charity to one or more charity trustees (other than as one of the charity's beneficiaries)? If this service is a part of a contract of employment, please mark No. If Yes, please provide a written explanation.

Yes No

Section F - Research

F1 - During the accounting period, did the charity trustees discuss the charity's finances at the majority of trustee meetings?

Yes No

Certification

Please complete the declaration on the Annual Return Form