

APPENDIX 3



Independent examiner's report on the accounts								v2
Report to the trustees/members of	Charity name Upstart Scotland							
	Registered charity number SC047775							
On the accounts of the charity for the period	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
	01	January	2020	to	31	December	2020	
Set out on pages	1 to 6					(remember to include the page numbers of additional sheets)		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity 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 explanations from the trustees concerning any 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 in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 
Name: Joanna Jaques

Date: 30/5/21

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

FCCA

Address:

Half of 6, Valtos, Culnacnoc, Staffin, IV51 9JD

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

Upstart Scotland

SC047775



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2020		31	December	2020

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,284				2,284	
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	9,973				9,973	
					-	
A1 Sub total	12,256	-	-	-	12,256	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,256	-	-	-	12,256	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,621				6,621	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	52				52	
Legal costs					-	
Other	180				180	
					-	
A3 Sub total	6,854	-	-	-	6,854	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,854	-	-	-	6,854	-
Net receipts / (payments)	5,403	-	-	-	5,403	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	5,403	-	-	-	5,403	-

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	10,030				10,030	
	Surplus / (deficit) shown on receipts and payments account	5,403				5,403	
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	15,432	-	-	-	15,432	-


Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
			Total	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature	Print Name	Date of approval
	David Ashford	30/5/21

Section C Notes to the Accounts

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

The advancement of children's education, health and well-being. In furtherance of the same are the following intentions:
 a) to advance awareness of the need for Scottish children - up to and including the age of seven - to benefit from a statutory play-based 'kindergarten stage' before beginning formal schooling.
 b) to promote the role of Early Years education in 'levelling the educational playing field' by ensuring all children have secure foundations for school-based learning underpinned by play - especially outdoors - as being vital for all aspects of children's physical, emotional and cognitive development including health and well-being and, where practicable, outdoor play in the natural environment.
 c) to disseminate information about the importance of supporting children's social, emotional and spoken language development as the foundation for successful educational achievement, having regard to the need for a well-qualified, highly-respected, child-centric workforce, well-informed about the principles of child development in the Early Years.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to 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 cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£
David Ashford		249
Sue Palmer		348

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Upstart Scotland

SC047775

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 £
					-	
Regular Donations	2,284				2,284	
					-	
Total	2,284	-	-	-	2,284	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

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 £
Event 1 - Working Together	170				170	
Event 2 - Going places with play	959				959	
Event 3 - Kym Scott	238				238	
Event 4 - Kym Scott	1,969				1,969	
Event 5 - In the F of Gs	6,637				6,637	
					-	
					-	
Total	9,973	-	-	-	9,973	-

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 £
Event Costs	2,498				2,498	
Staff Costs	3,671				3,671	
Hall Hire					-	
Printing					-	
Stationery	59				59	
Website & Video	393				393	
					-	
					-	
					-	
Total	6,621	-	-	-	6,621	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Unrestricted fund	Unrestricted fund 2 - enter name of fund below Events	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	2,284				2,284	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities		9,973			9,973	
Sub total	2,284	9,973	-	-	12,256	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,284	9,973	-	-	12,256	-
Payments						
Expenses for fundraising activities	4,123	2,498			6,621	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	52				52	
Legal costs					-	
Other	180				180	
Sub total	4,355	2,498	-	-	6,854	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,355	2,498	-	-	6,854	-
Net receipts / (payments)	(2,072)	7,474	-	-	5,403	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,072)	7,474	-	-	5,403	-

Nature and purpose of funds

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 movements						
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						
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