

THE ABERDEEN SOCIETY OF ARCHITECTS



A Chapter of the Royal Incorporation of Architects in Scotland

END of YEAR ACCOUNTS 2019

ITEM	TYPE	CURRENT ACCOUNT		CHARITY ACCOUNT		HM TREASURY STOCK	
		RECEIPTS	EXPENDITURE	RECEIPTS	EXPENDITURE	RECEIPTS	EXPENDITURE
BALANCE BROUGHT FORWARD Jan 2019		£8,885.21		£5,184.72		£1,762.22	
President	Expenses		251.00				
Secretary	Honorarium				500.00		
Treasurer	Honorarium + Exp		280.79				
Accountant	SmarterTax		240.00				
RIAS Chapter Funding	Grant Funding	2,929.00					
RIAS Meetings	Travel Expenses		71.40				
Chapter Miscellaneous Expenses	Catering + General		333.10				
Chapter Donations + Awards	Charitable		111.00				
Annual Dinner 2019		3,450.00	5,174.30				
Annual Dinner 2020			1,214.00				
Sponsorship	Wood for Good	1,000.00	750.00				
Annual Awards							
POP 2019 Exhibition							
Website	Servicing + Hosting		583.19		263.27		
Students	Sponsorship + 5710		650.00				
CPD	Various		1,316.06				
Civic Society Corporate Membership	Membership		50.00				
Bank Interest	Clydesdale Bank				10.23		
Treasury Stock Interest	HM Treasury	83.70					
BALANCE CARRIED FORWARD Dec 2019		£5,323.07		£4,431.68		£1,762.22	

24th March 2020

Independent Examiner's Report

For the Year Ended 31 December 2019

Independent Examiner's Report to the Trustee of Aberdeen Society of Architects

I hereby report on the Financial Statements of the above-named charity for the year ended 31st December 2019, the summary of which are set out on the enclosed pages.

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

Basis of Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 included 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 view given by the accounts.

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Practical Tax People

Independent Examiner's Comment

The records of the Society continue to be well maintained, and so my only advice to the Trustees remains that they ensure continuance of such proper and consistent procedures for the raising of invoices and their related payments, and that the continued high standard of recording of transactions and balances is maintained.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention :-

1. which gives me reasonable cause to believe that, in any material respect, the requirements :-
 - a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
 - c. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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24th March 2020