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Registered Charity No: SC037403

THE JANEK LATOSINSKI CHARITABLE TRUST

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

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THE JANEK LATOSINSKI CHARITABLE TRUST
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

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THE JANEK LATOSINSKI CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	The Janek Latosinski Charitable Trust
Registered Office and Operational Address:	2 Kelvinside Gardens Glasgow G20 6BB
Charity Registration Number:	SC037403
Trustees:	Ian Strang (Chairman) Austen Miall James Sutherland
Independent Examiners:	Wbg Services LLP 168 Bath Street Glasgow G2 4TP
Bankers:	The Cooperative Bank plc Head Office PO Box 101 1 Balloon Street Manchester M60 4EP

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THE JANEK LATOSINSKI CHARITABLE TRUST

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

The Trustees are pleased to present their report together with the Receipts and Payments accounts of the charity for the year ended 31 March 2026. The legal and administrative information on page one forms part of this report.

The Janek Latosinski Charitable Trust was granted charitable status on 31 July 2006 in memory of Janek who died of HIV in 1990. He was the much-loved partner of the settlor of the trust. When the latter's mum died and left a substantial amount of money it was an opportunity to set a trust which would be for the benefit of those living with HIV into the future.

Trustees

The Trustees who served during the year and since the year-end, unless otherwise stated, were as follows:

Ian Strang (Chairman)
James Sutherland
Austen Miall

Structure, Governance and Management

- Governing Document

  The Janek Latosinski Charitable Trust was established by Deed of Trust for charitable purposes on 8 May 2006 and is administered in accordance with the terms of the Trust Deed.

- Recruitment and Appointment of Trustees, Trustee Induction and Training

  New Trustees are selected with a background suitable to an understanding of the Trust's objectives and Trustee responsibilities.

- Risk Management

  The Trustees have assessed the major risks to which the Trust is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

- Organisational Structure

  The affairs of the Trust are managed by the Trustees with all duties being delegated amongst the Trustees.

- Related Parties:

  There were no related party transactions in the year.

Objectives and Activities

The trustees shall hold the Trust Funds after mentioned for such charitable purposes only, within (or without) the United Kingdom, as are, in the opinion of the Trustees, solely for the benefit of inhabitants of the Community of those living with HIV or similar blood borne viral conditions or conditions similar to those conditions and as are within the meaning assigned to the term "charitable purposes" by law for the time being in force.

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THE JANEK LATOSINSKI CHARITABLE TRUST

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Achievements and Performance

During the year to 31st March 2026 the following grants were made:

Hwupenyu Health and Wellbeing Project

- We supported Hwupenyu Health and Wellbeing Project, http://www.hwupenyu-healthandwellbeing.org, a black and ethnic minority group for people living with HIV in the West of Scotland.

- We covered Hwupenyu CoreCosts for the August to October, 2025 including a Mental Health Worker, a Complimentary Therapists, an HIV Group Support Worker plus other running costs. This was during a short interim period when they were unable to obtain funding from their usual supporters who had previously covered these costs. Thereafter they were successful in getting funding from elsewhere.

- We paid for Hwupenyu to run a Womens & Children Refresh Weekend, a 50 Year Old and Above Weekend, and 3 Day Trips for members.

- We gave Hwupenyu a grant to cover the rent, service charges and power for premises including a massage room at their premises in Elderpark, Govan for the year. We have indicated that we expect to continue this core funding in the future: this is dependent on their continuing to meet our criterion and will be reconsidered yearly.

- We provided support for a foodbank at Hwupenyu which supplied culturally sensitive and appropriate foods as well as the usual products. This included funds for a driver and hire of a van.

- We provided unrestricted funds to help disadvantaged users with incidental expenses like bus passes, internet top-up, baby food and baby supplies for emergencies.

Hivitality

- We supported Hivitality which runs retreats for people living with HIV (link: https://hivitality.org.uk) towards retreats in North of England and Scotland. We have included complete funding so that it is not necessary for attendees to pay anything in order to encouraged everyone affected to attend. We are glad to see that Hivitality now have free membership and have removed the £10 annual fee which will encourage those destitute or on low incomes to attend.

Financial Review

The Trust's income for the year amounted to £7,316 which related to interest (2025: £87,240 of income relating to interest and legacy income).

The Trust had a deficit in the year of £30,809 (2025: surplus of £51,242). Expenditure in the year was £38,125 (2025: £35,998). As a consequence, the Trust's cash balances in the year decreased from £519,933 to £489,124.

Reserves

All reserves of the charity are unrestricted.

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Plans for Future Years

- The Trust deed was written in such a way as to give us wide leeway for the future since HIV is ever-changing target and, in the future, it might not be the problem that it is today. We decided in the first instance to limit ourselves to supporting projects related to HIV with an emphasis on Scotland particularly in the West.

- Our three trustees are involved in psychotherapy, counselling and supervision in these disciplines. Trustees have an influence in the way that care is delivered in Glasgow and in the West of Scotland.

- We are looking at ways that we might support people living with HIV as they get older. We continue to support Hwupenyu Health and Wellbeing Project and we are looking at ways that we might expand support for this community.

- Our domain name is www.tjlct.org.uk.

Approved by the Trustees and signed on their behalf:

Signed by:
Ian Strang
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Name: Ian W Strang

Date: 2 September 2026

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JANEK LATOSINSKI CHARITABLE TRUST FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 6 to 8.

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 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. 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

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:
Jenna Fair
9C3428960B23495...

Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 2 September 2026

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THE JANEK LATOSINSKI CHARITABLE TRUST

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDING 31 MARCH 2026

	Note	2026 Total £	2025 Total £
Receipts			
Bank interest		7,316	7,996
Legacy income		-	79,244
Total Receipts		7,316	87,240
Payments			
Grants paid	**5**	36,763	34,702
Independent examiners' remuneration		1,362	1,296
Total Payments		38,125	35,998
(Deficit)/Surplus for year		(30,809)	51,242

All income and expenditure is unrestricted.

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THE JANEK LATOSINSKI CHARITABLE TRUST

STATEMENT OF BALANCES

AS AT 31 MARCH 2025

	Notes	2026 £	2025 £
Bank and cash in hand			
Opening balances		519,933	468,691
(Deficit)/Surplus for year		(30,809)	51,242
Closing balances	**1**	489,124	519,933
Debtors	**2**	2,834	3,945
Liabilities	**3**	1,428	1,362

Approved by the Trustees and signed on their behalf:

Signed by:
Ian Strang
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Name: Ian W Strang

Date: 2 September 2026

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THE JANEK LATOSINSKI CHARITABLE TRUST

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2026

1. Bank accounts

	Balance at 01-Apr-25 £	Incoming resources £	Expenditure £	Transfers £	Balance at 31-Mar-26 £
Cash held at bank	519,933	7,316	(38,125)	-	489,124
	519,933	7,316	(38,125)	-	489,124

2. Debtors

	2026 £	2025 £
Accrued interest	2,834	3,945
	2,834	3,945

3. Liabilities

	2026 £	2025 £
Independent examiners' remuneration	1,428	1,362
	1,428	1,362

4. Related Party Transactions

No Trustees received any remuneration during the year (2025: £Nil) nor did any Trustee receive any expenses (2025: £Nil).

Other than as stated above, no Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2025: None).

5. Grants paid

	2026 £	2025 £
Grants to institutions	36,763	34,702
	36,763	34,702

In the year, the charity made grants totalling £21,981 (2025: £25,816) to Hwupenyu Health and Wellbeing Project to cover rental costs for their premises and for their foodbank, £14,782 (2025: £8,006) to HIVitality, who run retreats for people living with HIV, and £nil towards a fundraising concert held by pianist Alasdair Cameron (2025: £880).