

FRESH START EAST DUNBARTONSHIRE

FRESH START EAST DUNBARTONSHIRE  
INCOME AND EXPENDITURE ACCOUNT  
YEAR TO 31<sup>ST</sup> MARCH 2026

|                   |        |
|-------------------|--------|
| CHURCH DONATIONS  | 500 ✓  |
| PRIVATE DONATIONS | 250 ✓  |
| GRANTS            | 2999 ✓ |

|               |        |
|---------------|--------|
| TOTAL REVENUE | 3749 ✓ |
|---------------|--------|

EXPENDITURE

|                |        |
|----------------|--------|
| HOUSHOLD GOODS | 1727 ✓ |
|----------------|--------|

|                             |        |
|-----------------------------|--------|
| SURPLUS /(DEFICIT) FOR YEAR | 2022 ✓ |
|-----------------------------|--------|

|             |        |
|-------------|--------|
| BANK 1/4/25 | 1073 ✓ |
|-------------|--------|

|        |        |
|--------|--------|
| LODGED | 3749 ✓ |
|--------|--------|

4822 ✓

|      |        |
|------|--------|
| PAID | 1727 ✓ |
|------|--------|

|              |        |
|--------------|--------|
| BANK 31/3/26 | 3095 ✓ |
|--------------|--------|

*John Walsh*  
27/6/26

| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                |                   | 01    | 04   |    | 2024            |       | 31   |

**Section A Statement of receipts and payments**

|                                                               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| <b>A1 Receipts</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Donations                                                     | 750                                |                                  |                                            |                                           | 750                                        | 858                                     |
| Legacies                                                      |                                    |                                  |                                            |                                           |                                            |                                         |
| Grants                                                        | 2999                               |                                  |                                            |                                           | 2999                                       |                                         |
| 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               |                                    |                                  |                                            |                                           |                                            |                                         |
| <b>A1 Sub total</b>                                           | <b>3749</b>                        | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>3749</b>                                | <b>858</b>                              |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |                                            |                                           |                                            |                                         |
| Proceeds from sale of fixed assets                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Proceeds from sale of investments                             |                                    |                                  |                                            |                                           |                                            |                                         |
| <b>A2 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>                                         | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>A3 Payments</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Expenses for fundraising activities                           |                                    |                                  |                                            |                                           |                                            |                                         |
| Gross trading payments                                        |                                    |                                  |                                            |                                           |                                            |                                         |
| Investment management costs                                   |                                    |                                  |                                            |                                           |                                            |                                         |
| Payments relating directly to charitable activities           | 1727                               |                                  |                                            |                                           | 1727                                       | 2090                                    |
| Grants and donations                                          |                                    |                                  |                                            |                                           |                                            |                                         |
| Governance costs:                                             |                                    |                                  |                                            |                                           |                                            |                                         |
| Audit / independent examination                               |                                    |                                  |                                            |                                           |                                            |                                         |
| Preparation of annual accounts                                |                                    |                                  |                                            |                                           |                                            |                                         |
| Legal costs                                                   |                                    |                                  |                                            |                                           |                                            |                                         |
| Other                                                         |                                    |                                  |                                            |                                           |                                            |                                         |
| <b>A3 Sub total</b>                                           | <b>1727</b>                        | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>1727</b>                                | <b>2090</b>                             |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |                                            |                                           |                                            |                                         |
| Purchases of fixed assets                                     |                                    |                                  |                                            |                                           |                                            |                                         |
| Purchase of investments                                       |                                    |                                  |                                            |                                           |                                            |                                         |
| <b>A4 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>                                         | <b>1727</b>                        | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>1727</b>                                | <b>2090</b>                             |
| <b>Net receipts / (payments)</b>                              | <b>2022</b>                        | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>2022</b>                                | <b>(1232)</b>                           |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |                                            |                                           |                                            |                                         |
| <b>Surplus / (deficit) for year</b>                           | <b>2022</b>                        | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>2022</b>                                | <b>1232</b>                             |

| Categories                                                  | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £         | Total last period<br>to nearest £ |
|-------------------------------------------------------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|----------------------------------------------|-----------------------------------|
| B1 Cash funds                                               | Cash and bank balances at start of year                    | 1073                               |                                  |                                            |                                           | 1073                                         | 2305                              |
|                                                             | Surplus / (deficit) shown on receipts and payments account | 2022                               |                                  |                                            |                                           | 2022                                         | (1232)                            |
|                                                             |                                                            |                                    |                                  |                                            |                                           | .                                            |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           | .                                            |                                   |
|                                                             | Cash and bank balances at end of year                      | 3095                               | -                                | -                                          | -                                         | 3095                                         | 1073                              |
|                                                             | (Agree balances with receipts and payments account(s))     |                                    |                                  |                                            |                                           |                                              |                                   |
| B2 Investments                                              | Details                                                    |                                    |                                  | Fund to which asset belongs                | Market valuation<br>to nearest £          | Last year<br>to nearest £                    |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  | Total                                      | -                                         | -                                            |                                   |
| B3 Other assets                                             | Details                                                    |                                    |                                  | Fund to which asset belongs                | Cost (if available)<br>to nearest £       | Current value (if available)<br>to nearest £ | Last year<br>to nearest £         |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  | Total                                      | -                                         | -                                            | -                                 |
| B4 Liabilities                                              | Details                                                    |                                    |                                  | Fund to which liability relates            | Amount due<br>to nearest £                | Last year<br>to nearest £                    |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  | Total                                      | -                                         | -                                            |                                   |
| B5 Contingent liabilities                                   | Details                                                    |                                    |                                  | Fund to which liability relates            | Amount due (estimate)<br>to nearest £     | Last year<br>to nearest £                    |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  | Total                                      | -                                         | -                                            |                                   |
| Signed by one or two trustees on behalf of all the trustees | Signature*                                                 | Print Name                         | Date of approval                 |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |
|                                                             |                                                            |                                    |                                  |                                            |                                           |                                              |                                   |

544

## Section C Notes to the Accounts

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

As below

**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 | £ |
|--|--------------------|---|
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

TO PROVIDE AND RELIEVE POVERTY  
BY REASON OF AGE, ILL HEALTH, DISABILITY,  
HARDSHIP OR OTHER DISADVANTAGES

### Analysis of receipts and payments

|                     | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| PRIVATE INDIVIDUALS | 250                                |                                  |                                            |                                           | 250.                                 | 190                               |
| CHURCHES            | 500                                |                                  |                                            |                                           | 500.                                 | 668                               |
|                     |                                    |                                  |                                            |                                           | -                                    |                                   |
|                     |                                    |                                  |                                            |                                           | -                                    |                                   |
| Total               | 750.                               | -                                | -                                          | -                                         | 750.                                 | 858.                              |

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------|
|              | 2944                               |                                  | 2944                                    | -                                 |
|              |                                    |                                  | -                                       |                                   |
|              |                                    |                                  | -                                       |                                   |
|              |                                    |                                  | -                                       |                                   |
| <b>Total</b> | 2999                               | -                                | 2999                                    | -                                 |

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
|              |                                    |                                  |                                            |                                           | -                                    |                                   |
|              |                                    |                                  |                                            |                                           | -                                    |                                   |
|              |                                    |                                  |                                            |                                           | -                                    |                                   |
|              |                                    |                                  |                                            |                                           | -                                    |                                   |
|              |                                    |                                  |                                            |                                           | -                                    |                                   |
|              |                                    |                                  |                                            |                                           | -                                    |                                   |
|              |                                    |                                  |                                            |                                           | -                                    |                                   |
| <b>Total</b> | -                                  | -                                | -                                          | -                                         | -                                    |                                   |

|                 | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|-----------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| HOUSEHOLD GOODS | 1727                               |                                  |                                            |                                           | 1727 -                               | 2090                              |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
|                 |                                    |                                  |                                            |                                           | -                                    |                                   |
| Total           | 1727 -                             | -                                | -                                          | -                                         | 1727 -                               | 2090                              |

SC 45775

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

|                                                            | Unrestricted fund 1 - enter name of fund below | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|------------------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|--------------------------|--------------------------------------|
| <b>Receipts</b>                                            |                                                |                                                |                                                |                                                |                          |                                      |
| Donations                                                  | 750                                            |                                                |                                                | 9                                              | 750 -                    | 858                                  |
| Legacies                                                   |                                                |                                                |                                                |                                                | -                        |                                      |
| Grants                                                     | 2994                                           |                                                |                                                |                                                | 2994 -                   |                                      |
| Receipts from fundraising activities                       |                                                |                                                |                                                |                                                | -                        |                                      |
| Gross trading receipts                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| buildings                                                  |                                                |                                                |                                                |                                                | -                        |                                      |
| Rents from land & buildings                                |                                                |                                                |                                                |                                                | -                        |                                      |
| Gross receipts from other charitable activities            |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | <b>3744</b>                                    | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>3744 -</b>            | <b>858 -</b>                         |
| <b>Receipts from asset &amp; investment sales</b>          |                                                |                                                |                                                |                                                |                          |                                      |
| Proceeds from sale of fixed assets                         |                                                |                                                |                                                |                                                | -                        |                                      |
| Proceeds from sale of investments                          |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                 | <b>-</b>                             |
| <b>Total receipts</b>                                      | <b>3744 -</b>                                  | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>3744 -</b>            | <b>858 -</b>                         |
| <b>Payments</b>                                            |                                                |                                                |                                                |                                                |                          |                                      |
| Expenses for fundraising activities                        |                                                |                                                |                                                |                                                | -                        |                                      |
| Gross trading payments                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| Investment management costs                                |                                                |                                                |                                                |                                                | -                        |                                      |
| Payments relating directly to charitable activities        | 1727                                           |                                                |                                                |                                                | 1727 -                   | 2090                                 |
| Grants and donations                                       |                                                |                                                |                                                |                                                | -                        |                                      |
| Governance costs:                                          |                                                |                                                |                                                |                                                | -                        |                                      |
| Audit / independent examination                            |                                                |                                                |                                                |                                                | -                        |                                      |
| Preparation of annual accounts                             |                                                |                                                |                                                |                                                | -                        |                                      |
| Legal costs                                                |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | <b>1727 -</b>                                  | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>1727 -</b>            | <b>2090 -</b>                        |
| <b>Payments relating to asset and investment movements</b> |                                                |                                                |                                                |                                                |                          |                                      |
| Purchases of fixed assets                                  |                                                |                                                |                                                |                                                | -                        |                                      |
| Purchase of investments                                    |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                 | <b>-</b>                             |
| <b>Total payments</b>                                      | <b>1727 -</b>                                  | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>1727 -</b>            | <b>2090 -</b>                        |
| <b>Net receipts / (payments)</b>                           | <b>2022</b>                                    | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>2022</b>              | <b>(1232)</b>                        |
| <b>Transfers to / (from) funds</b>                         |                                                |                                                |                                                |                                                |                          |                                      |
| <b>Surplus / (deficit) for year</b>                        | <b>2022</b>                                    | <b>-</b>                                       | <b>-</b>                                       | <b>-</b>                                       | <b>2022</b>              | <b>(1232)</b>                        |
| <b>Nature and purpose of funds</b>                         |                                                |                                                |                                                |                                                |                          |                                      |
| AS STATED                                                  |                                                |                                                |                                                |                                                |                          |                                      |

- SC 45775

## Additional analysis (3)

## 6 Breakdown of restricted funds

|                                                            | 1 - enter name of fund below | 2 - enter name of fund below | 3 - enter name of fund below | 4 - enter name of fund below | Total restricted funds | Total restricted funds last period |
|------------------------------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------|------------------------------------|
| N/A                                                        |                              |                              |                              |                              |                        |                                    |
| <b>Receipts</b>                                            |                              |                              |                              |                              |                        |                                    |
| 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            |                              |                              |                              |                              | -                      |                                    |
| <b>Sub total</b>                                           | -                            | -                            | -                            | -                            | -                      | -                                  |
| <b>Receipts from asset &amp; investment sales</b>          |                              |                              |                              |                              |                        |                                    |
| Proceeds from sale of fixed assets                         |                              |                              |                              |                              | -                      |                                    |
| Proceeds from sale of investments                          |                              |                              |                              |                              | -                      |                                    |
| <b>Sub total</b>                                           | -                            | -                            | -                            | -                            | -                      | -                                  |
| <b>Total receipts</b>                                      | -                            | -                            | -                            | -                            | -                      | -                                  |
| <b>Payments</b>                                            |                              |                              |                              |                              |                        |                                    |
| 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                                                |                              |                              |                              |                              | -                      |                                    |
| <b>Sub total</b>                                           | -                            | -                            | -                            | -                            | -                      | -                                  |
| <b>Payments relating to asset and investment movements</b> |                              |                              |                              |                              |                        |                                    |
| Purchases of fixed assets                                  |                              |                              |                              |                              | -                      |                                    |
| Purchase of investments                                    |                              |                              |                              |                              | -                      |                                    |
| <b>Sub total</b>                                           | -                            | -                            | -                            | -                            | -                      | -                                  |
| <b>Total payments</b>                                      | -                            | -                            | -                            | -                            | -                      | -                                  |
| <b>Net receipts / (payments)</b>                           | -                            | -                            | -                            | -                            | -                      | -                                  |
| <b>Transfers to / (from) funds</b>                         |                              |                              |                              |                              |                        |                                    |
| <b>Surplus / (deficit) for year</b>                        | -                            | -                            | -                            | -                            | -                      | -                                  |

## Nature and purpose of funds

AS STATION

## Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011

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.

The matter that has come to my attention is that the format of the accounts does not comply with the Charities SORP on the basis that a profit and loss account has been included and not a Statement of Financial Activities. As such, there is no distinction between the unrestricted and expendable endowment funds held by the charity on the face of the primary financial statements. There is however a breakdown of what is contained within these funds at the year end date within the notes to the accounts.

Name:

JOHN WELSH

Relevant Professional qualification/professional body:

Address:

4 TWEEDESMUIR, BISHOPBRIGGS  
GLASGOW G64 1EE

Date:

27/6/26

## Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                                                    |                  |                |
|--------------------------------------------------------------------|------------------|----------------|
| Signature(s)<br>OSCR will accept<br>digital or typed<br>signatures | Margaret Redpath | Brenda Diamond |
| Full name(s)                                                       | MARGARET REDPATH | BRENDA DIAMOND |
| Position (e.g. Chair)                                              | TRUSTEE          | TRUSTEE        |
| Date                                                               | 10/9/26          | 10/9/26        |