

St Leonard's
The Church of Scotland
Forres .

Congregational Accounts
2022

Congregation No:
Charity **No: SC005094**

oscr

Trustees' Annual Report for the period						
Period start date				Period end date		
	Day	!Month	!Year		Day	!Month !Year
From	01	101	2022	To	31	112 2022

Office of the Scottish Charity Regulator

Reference and administration details

Charity Name	St Leonard's Church of Scotland, Forres
Other names charity is known by	
Registered charity number	SC005094
Charity's principal address	St Leonard's Church of Scotland
	High Street
	Forres
	!Postcode IV361PB

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period

APPENDIX 1

Structur governanc and manageme

Type of governing document

The Church is administered in accordance with the terms of the Deed of Constitution.

Trustee recruitment and appointment

Members of the Kirk Session are the charity trustees within the new Unttary Constitution established at the start of 2020. The Kirk Session members are the Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery..

Objective and activitie

Charitable purposes

The Church of Scotland is Trinttarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Summary of the main activities in relation to these objects

Our Services
We have a service in the church each Sunday morning at 10.30am. This is normally conducted on alternate Sundays by our Minister or Assistant Minister with other preachers, including our Ordained Local Minister as well as local retired Ministers, providing pulpit supply, as required. Our praise is chosen mainly from CH4 and occasionally from Mission Praise. New hymns are introduced to the congregation on a regular basis. The words of the hymns are projected onto two large screens on either side of the pulptt. The readings are also displayed on the screens. We have copies of the NIV Bible for reference in every pew.
The services are recorded on CD and distributed to members of the congregation, who are unable to attend worship owing to age or infirmtty. After the service we gather in the hall and enjoy fellowship over a cup of tea or coffee - and, usually, home-bakes!

There are also occasional evening services held in the church, particularly at Easter and Christmas. A monthly Modern Worship Service continued throughout the year on the first Sunday of each month - on several occasions this led by the Filling Station Praise Band from Lossiemouth. Family services are held occasionally throughout the year.

Our online services have continued to be recorded each week and can be accessed via our Facdebook page and webstte or through the You Tube channel. Over 50 subscribers regularly receive the service each week.

Every Monday morning our Assistant Minister leads an interactive prayer meeting and every Wednesday morning he leads a Bible Study - both are very much appreciated

Our People
Our current roll, as at 31st December 2022, stands at 127. This represents a decrease of 16 from the previous year's total. This was due to deaths and members leaving the district. We continue to have a number of regular attenders at church each Sunday, who are not on the congregational roll. We also have 3 adherents on the roll. Our average weekly attendance at the morning service is 45-50. Our Communion services, held thrice yearly in February, June and October, normally have around 60 members present.

Although remaining predominantly an ageing congregation, we also have a few committed younger members and families in our midst. Unfortunately Breakfast Church, which used to run twice monthly before the main service, has not resumed following the pandemic.

Our Youth Ministry
We still have no Sunday School on a Sunday morning. A play table is available at the side of the church each Sunday for young children to be occupied while their parents take part in the service.

Achievements and performance - continued

Summary of the main achievements of the charity during the financial period continued

<p>Our Youth Ministry (continued)</p> <p>We also have a number of uniformed youth organisations, which meet in the hall during school terms <i>On</i> normal circumstances). The 2nd Forres Boys' Brigade meets every Tuesday evening. The 1st Forres Guide Unit and 1st Forres Rainbows meet on a Wednesday evening and the 5th Forres Brownie Pack meets on a Thursday evening.</p> <p>We continue to host a Messy Church session in conjunction with other Forres churches on the third Saturday afternoon of the month - these are very popular with many local families attending.</p>
<p>Our Adult Organisations</p> <p>We continue to have a well-run and active Guild, which meets in the hall each alternate Monday afternoon from September through to the end of April (excluding January). A varied and enjoyable programme of meetings is organised. The average attendance at meetings is 25-30, including a number of Guild ladies from St Laurence Church. Guild members continue to be very committed to supporting the church and other worthy causes through a variety of fundraising ventures, including coffee mornings.</p> <p>Our Bite and Blether Lunch Club, which provides at up to 40 two-course home-cooked lunches each week, has continued to be much appreciated, as much for its fellowship as its food. In March we started offering Soup and Sandwich Lunches every Tuesday and these have also proved very popular. Both lunches attract folk from the wider community as well as church members. We 'employ' a fully qualified local chef to prepare both lunches.</p>
<p>In spite of the increasing frailty of our congregation there is still much happening in our church, both on Sundays and throughout the week. As set out in a previous section, we offer a broad variety of worship experiences, many of which are now shared on an ecumenical basis with other churches and Christian groups in the local area. Each has its own loyal following.</p>
<p>We continue to provide accommodation in our hall for a wide range of local groups and organisations, including youth organisations (BBs, Guides, Brownies and Rainbows), Step by Step mother and toddler groups, ballet classes for over 50s, Living Well Group (peer support for those with long term medical conditions), community choir, baby yoga classes and country dancing. Our portacabin meeting room is also being increasingly utilised by the wider community for such as social service interviews and ESOL language classes. Our Community Minister is now based in the adjoining office space where Broadband link was reinstated midway through the year.</p> <p>We have also run many successful fundraising events, including lunchtime recitals by local musicians, a concert by Glasgow University Choir and a Christmas Coffee Morning in early December. Thanks to the continuing generosity of our members financial stability has been maintained throughout the year. Open Church resumed this year after a break during the pandemic and with an exhibition themed around the Water of Life. This drew in a steady stream of visitors over the summer.</p>
<p>Thankfully it has been a quiet year from a fabric maintenance perspective with no major works having to be undertaken. We are now investigating the potential of creating a warm room at the back of the church for small meetings and mother and baby space. This will also involve installing a replacement sound desk and hopefully upgrading the projectors, which are currently not fit for purpose.</p> <p>The small Pastoral Care Group has continued to keep in touch with and visit (where appropriate) our elderly, infirm and sick members on a regular basis.</p>
<p>The Mission and Outreach Committee has continued to meet on a regular basis and oversee the manifold activities set out in our Mission Strategy. In the summer holidays our West Moray Community Minister ran a very successful holiday club in our church hall. A new, recent initiative has involved the setting up of a Cosy Drop-In for those finding it difficult to keep warm during the current cost-of-living crisis. A variety of activities are on offer, including playing board games, doing jigsaws, browsing books and magazines or just chatting over tea and coffee. Unfortunately it has not yet taken off but will continue in the hope of drawing folk in.</p>
<p>It is our continuing emphasis as a church on mission and outreach that has been a major factor in the Presbytery of Inverness deciding to retain our church and church building, one of only two in West Moray, in the newly agreed Presbytery Mission Plan. The lead-up to the approval of the final strategy has taken up much time and attention and invoked considerable stress for our Minister and office bearers this year. However, we look forward to uniting with our neighbouring churches in the new year and developing strong bonds and plans for the future. Our Minister also announced his imminent retiral (in March next year) at the end of the year, bringing with it further challenge and change.</p> <p>We continue to promote all our activities as a church online via our excellent website and Facebook page as well as well-maintained and presented noticeboards at the front and side of the church.</p>

APPENDIX1

Financial review

Brief statement of the charity's policy on reserves	It is the policy of the Trustees to hold a certain amount of income in reserve in case of unforeseen circumstances. At the end of the year the church held unrestricted funds of £17,205, These funds will enable the church to continue for the foreseeable future.
Details of any deficit	The deficit is due to major repair work required to the Church
Donated facilities and services (if any)	

Other optional informatio

Statement of Trustees Responsibilities.

The members of the Kirk Session must prepare financial statements, which give sufficient detail to enable an appreciation of the transactions of the Church during the financialyear.


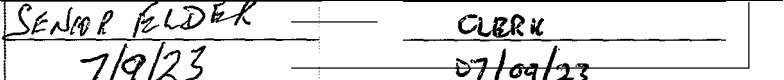

The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at the time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005,the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007.

They are responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
Date	SENIOR ELDER 7/9/23	CLERK 07/09/23

Receipts and payments accounts										
For the period from	Period start date						to	Period end date		
	Day	Month	Year	Day	Month	Year				
	01	01	2022	31		2022				

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	38,007	2,866			40,873	45,649
Legacies	1,000				1,000	18,690
Grants		2,210			2,210	1,008
Receipts from fundraising activities	710				710	974
Gross trading receipts					-	-
Income from investments other than land and buildings	1,580				1,580	1,513
Rents from land & buildings					-	-
Gross receipts from other charitable activities	24,414	378			24,791	11,304
					-	-
A1 Sub total	65,711	5,453			71,164	79,138

A2 Receipts from asset and investment sales

Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	65,711	5,453			71,164	79,138

A3 Payments

Expenses for fundraising activities	126				126	169
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	84,648	1,469			86,117	60,565
Grants and donations		1,116			1,116	200
Governance costs:					-	-
Audit/ independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Subtotal	84,774	2,585			87,359	60,934

A4 Payments relating to asset and investment movements

Purchases of fixed assets	1,340
Purchase of investments	
A4 Sub total	1,340

Total payments	86,114	2,885		88,999	67,288
Net receipts / (payments)	(20,403)	2,568		(17,835)	11,849
AS Transfers to / (from) funds					
Surplus / (deficit) for year	(20,403)	2,568		(17,835)	11,849

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest£	to nearest£	to nearest£	to nearest£	to nearest£	to nearest£
B1 Cashfunds	Cash and bank balances at start of year	37,161	3,091			40,252	28,403
	Surplus/ (deficit) shown on receipts and payments account	(20,403)	2,568			(17,835)	11,849
						.	
	Cash and bank balances at end of year	16,758	5,659			22,417	40,252
	(Agree balances with receipts and payments account(s))					0	0

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest£	to nearest£
	Church of Scotland Investors Trust	General	24,068	26,920
	Church of Scotland Investors Trust	Fabric	1,544	1,727
	Church of Scotland Investors Trust	General	23,760	28,080
	Church of Scotland Investors Trust	Youth	1,014	1,198
	N S Income Bonds	Fabric	3,000	3,000
	Scottish Widows Investment	General	12,889	11,624
		Total	66,274	72,550

B3 other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest£	to nearest£	to nearest£
	Recording Equipment	General	582	131	164
	Photocopier	General	2,520	393	492
	New toilet Chuchr	General	5,640	4,512	
	Shared costs from Linked Charges	General			2,400
	Printer	General	714	571	
	AcISE"l Pv ASst: uVEAL	GGNtQAL	1,640	1,000	
		Total	11,496	6,507	3,055

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest£	to nearest£
	Unicef - Jars of Grace	Resticted	21	75
	PAYE Outstanding			368
	Leorosv Mission	Resticted	114	
		Total	135	443

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

Signed by one or two trustees on behalf of all the

Signed by one or two trustees on behalf of all the

Print Name

Date of

Section C Notes to the Accounts

C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>	<div>Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects. Fabric Fund:- These are funds set aside for maintenance and running costs associated with buildings. Restricted;- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Benevolent Fund;- This balance represents the sums which have been set aside for the trustees to use to assist those they deem to be in need of assistance. Organ Fund:- This balance represents the sums which have been set aside by the trustees in respect of the organ. Youth Fund;- This fund represents the balance of funds raised for youth work</div>
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	Type of activity or project supported	Individual/ institution	Number of grants made	£
C2 Grants & Donations	Ukraine	institution	1	900
	Leprosy Mission	institution	1	216
			Total	1,116

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)	x
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)
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		Number of trustees	£
C4b Trustee expenses - details	Council Tax paid for the manse at Nelson Road	1	3,439
	The Minister received Travel expenses	1	2,464
	The Minister received Telephone Expenses	1	557

	Nature of relationship	Nature of transaction	Transaction amount(£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons	f-----			

C6 Other information	<div>St Leonard's Church is part of the linked charge of St Leonard's,Rafford and St Michael's, Dallas. and as such only pays 72% of the joint expenses, including the upkeep of the manse, manse electricity and telephone calls. All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all minister's stipends and employer's contributions for National insurance, pension and housing and loan fund.Minister's stipends are paid in accordance with the national stipend scale, which is related to years of service. Ministers' stipends are paid in accordance with the national stipend rate, which is related to years in service.For the year under review the minimum stipend was £28,700 and the maximum stipend in the 5th and subsequent years of service was£35,269.</div>
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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowmentfunds to nearest£	Pennantent endowmentfunds to nearest£	Total current period to nearest£	Total last period to nearest£
Weekly Freewill Offering	10,515	900			11,415	12,391
Standing Orders	12,047				12,047	13,787
Tax Recovered on Gift Aid	6,794				6,794	6,140
Ordinary Offerings (Open Plate)	7,703				7,703	6,066
Donations	948	1,966			2,914	7,265
					-	
Total	38,007	2,866			40,873	45,649

2 Grants

	Unrestricted funds to nearest£	Restricted funds to nearest£	Total current period to nearest£	Total last period to nearest£
HMRC JRS Grant			-	1,008
Third Sector Grant		2,210	2,210	-
				-
				-
Total		2,210	2,210	1,0081

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowmentfunds to nearest£	Pennantent endowmentfunds to nearest£	Total current period to nearest£	Total last period to nearest£
Weddings and Funerals	885				885	450
Use of Premises	10,239				10,239	3,911
Retirement Collections					-	112
Church Guild	1,168				1,168	546
Tape Ministry	-	20			20	-
Insurance Claim					-	3,150
Non Regular Offerings (Day of Giving)					-	3,135
Lunch Groups	9,403				9,403	
Talents Recitals & Concert	2,719				2,719	-
Flower Fund		358			358	-
					-	
Total	24,414	378			24,791	11,304

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowmentfunds to nearest£	Pennantent endowmentfunds to nearest£	Total current period to nearest£	Total last period to nearest£
Ministries and Mission Allocation	28,113				28,113	26,039
Presbytery Dues	366				366	328
Minister's Expenses Travel	2,464				2,464	1,630
Minister's Expenses Telephone	557				557	509
Pulpit Supply	1,257				1,257	2,162
Organist	2,913	-			2,913	3,101
Relief Organist	910				910	585
Praise band night	300				300	117
Outreach project						50
Printing, Stationery and Advertising	285				285	317
CCLI Licence	295				295	282
Cleaner	4,152				4,152	2,193
Cleaning Materials	474				474	121
Insurance	5,149				5,149	4,870
Heating and Lighting	8,883				8,883	8,444
Council Tax	3,439				3,439	3,350
Fabric Repairs and Maintenance	7,687	250			7,937	6,299
Repairs to Church Roof	12,589				12,589	
Shared Expenses reimbursed for previous year	(2,365)				(2,365)	(2,159)
New Website & it Expenses	2,223				2,223	2,310
Miscellaneous Expenses	84	65			149	14
Broadband Church	81				81	
Church Guild	791				791	5
Tape Ministry	94	20			114	-
Flower Fund		134			134	
Lunch Groups	3,162	1,000			4,162	
Hall Keeper	745				745	
					-	-
Total	84,648	1,469			86,117	60,565

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		
	General	Fabric	Well Being Project	Church Organisations	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	38,007				38,007	45,649
Legacies	1,000				1,000	18,690
Grants					.	.
Receipts from fundraising activities	710				710	974
Gross trading receipts					.	.
Income from investments other than land and buildings	1,580				1,580	1,513
Rents from land & buildings					.	.
Gross receipts from other charitable activities	13,843		9,403	1,168	24,414	8,042
					.	
Sub total	55,140		9,403	1,168	65,711	74,868

Receipts from asset & investment sales

Proceeds from sale of fixed assets

Proceeds from sale of investments

Total receipts 55,140 9,403 1,168 65,711 74,868

payments

Expenses for fundraising activities	126				126	169
Gross trading payments					.	.
Investment management costs					.	.
Payments relating directly to charitable activities	80,601		3,162	885	84,648	56,358
Grants and donations					.	88
Governance costs:					.	.
Audit/ independent examination					.	.
Preparation of annual accounts					.	.
Legal costs					.	.
					.	.
					.	.
Sub total	80,727		3,162	885	84,774	56,615

Payments relating to asset and investment

movements

Purchases of fixed assets	1,340				1,340	6,354
Purchase of investments						
Sub total	1,340				1,340	6,354

Total payments 82,067 3,162 885 86,114 62,969

Net receipts / (payments) (26,926) 6,241 283 (20,403) 11,899

Transfers to/(from) funds

	380			(380)		
Surplus / (deficit) for year	(26,546)		6,241	(97)	(20,403)	11,899

Nature and purpose of funds

General funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Fabric Fund:- These are funds set aside for maintenance and running costs associated with buildings.
Youth Fund;- This fund represents the balance of funds raised for youth work
Organisations Fund;- This fund are for use of the stated church organisation

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		
	General	Fabric	Well Being Project	Church Organisations	Total restricted funds	Total restricted funds last period
Receipts						
Donations	900	966	1,000		2,866	-
Legacies					-	-
Grants			2,210		2,210	1,008
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				378	378	3,262
Sub total	900	966	3,210	378	5,453	4,270

Receipts from asset & investment sales

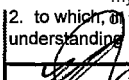
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Total receipts	900	966	3,210	378	5,453	4,270

Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		315	1,000	154	1,469	4,208
Grants and donations	1,116				1,116	112
Governance costs:					-	-
Audit/ independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	1,116	315	1,000	154	2,585	4,320

Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total		300	-	-	300	

Total payments	1,116	615	1,000	154	2,885	4,320
Net receipts / (payments)	(216)	351	2,210	224	2,568	(50)
Transfers to/ (from) funds						
Surplus / (deficit) for year	(216)	351	2,210	224	2,568	(50)

Nature and purpose of funds	
General funds can be used in accordance with the charitable objectives at the discretion of the trustees.	
Youth Fund:- This fund represents the balance of funds raised for youth work	
Benevolent Fund:- This balance represents the sums which have been set aside for the trustees to use to assist those they deem to be in need of assistance.	
Organ Fund:- This balance represents the sums which have been set aside by the trustees in respect of the organ.	
Well Being Project:- This balance represents the sums which have been set aside by the trustees in respect of the Well Being Project	

Independent examiner's report on the accounts	
Report to the trustees/members of	Charity name St Leonard's Church of Scotland, Forres
Registered charity number	SC005094
On the accounts of the charity for the period	Period start date
	Period end date
	Day Month Year to Day Month Year
	11 11 2022 to 31 12 2022
Set out on pages	5 TO 10 (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.
	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.
Basis of independent examiner's statement	
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 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
Signed:	 10.10.23
Name:	
Relevant professional qualification(s) or body (if any):	
Address:	

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

The first matter that has come to *my* attention is that, in the course of *my* examination of the accounting records of the charity, it was noted that proper accounts records and procedures were not in place for a Lunch Club run by the charity. This has led to the accounts only showing some of the income and expenditure that relates to these funds within the correct column. The charity trustees are aware of the importance of maintaining full records of such transactions going forward and have put in place new procedures

The second matter that has come to *my* attention is that, in the course of *my* examination of the accounting records of the charity, it was noted that proper accounts records and procedures were not in place for a special collection for Ukraine. This has led to the accounts only showing some of the income and expenditure that relates to these funds within the correct column. The charity trustees are aware of the importance of maintaining full records of such transactions going forward.