

-APPENDIX 1

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Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2022		31	03	2023

Office of the Scottish Charity Regulator

Reference and administration details

Charity name Friends of Gomel

Other names charity is known by

Registered charity number SC040280

Charity's principal address

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)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document Constitution. Unincorporated association. The Friends of Gomel was recognised as a Scottish Charity with effect from 16 February 2009.

Trustee recruitment and appointment As set out in the Constitution

Objectives and activities

Charitable purposes The advancement of citizenship, community development, the arts, sport, heritage, culture and science. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. To sustain and develop long term social and economic aid to the citizens of Gomel, Belarus.

Summary of the main activities in relation to these objects Fundraising to meet the above objectives. Making grants, donations and gifts to organisations and individuals in Gomel and to visitors to Aberdeen from Gomel. Providing social events and hospitality to visitors from Gomel.

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Achievements and performance

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

The Trustees' Management Committee held 4 meetings during the year. The numerous "lockdowns" and restrictions because of the global pandemic, severely restricted the activities of the Committee. It was not possible to hold any fund-raising events or other activities during the year. As a result of the Foreign and Commonwealth Office having advised against all travel to Belarus and the UK introducing new sanctions against Russia and Belarus, the Committee considered there was little or no prospect of the Friends undertaking their usual activities for the time being. The Friends received a donation of £30,000 from the Aberdeen Gomel Trust. The Friends made a donation of £25,000 to the Chernobyl Children's Project UK.

Financial review

Brief statement of the charity's policy on reserves

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2023, the charity held £7,912 at the bank and the Trustees consider this to be appropriate to allow them to respond promptly to requests for financial assistance.

The Trustees did not receive any remuneration or expenses during the year.

Details of any deficit

Donated facilities and services (if any) None

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Other optional information

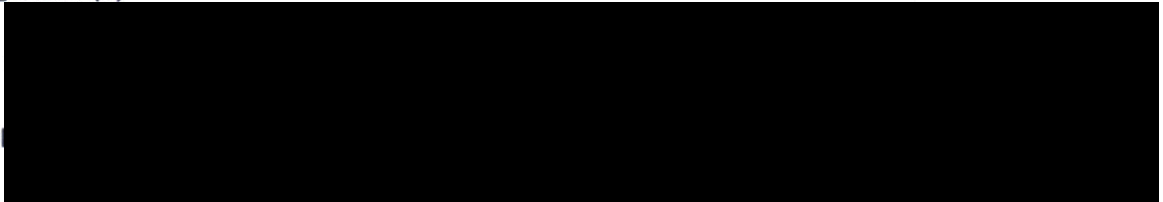
The Friends of Gomel, founded in 1991, is a partnership between the twin cities of Aberdeen and Gomel. The twinning agreement between the City of Aberdeen and Gomel was signed in 1990. To achieve their aim "friendship in action", the Friends work to provide the means – material, transport, skills and time and effort. The Friends work closely with Aberdeen City Council and Aberdeen Gomel Trust established in 1990 by the City Council.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full

Position (e.g. Chair) Chairperson

Secretary

Date

5/9/23.

5/9/23

Receipts and payments accounts						
For the period from				to		
	1	April	2022		31	March 2023

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	30,000				30,000	.
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					-	.
					-	
A1 Sub total	30,000	-	-	-	30,000	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	30,000	-	-	-	30,000	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	50				50	.
Grants and donations	25,000				25,000	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	96				96	.
					-	
A3 Sub total	25,146	-	-	-	25,146	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	25,146	-	-	-	25,146	-
Net receipts / (payments)	4,854	-	-	-	4,854	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	4,854	-	-	-	4,854	-

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,058				3,058	3,777
	Surplus / (deficit) shown on receipts and payments account	4,854				4,854	(719)
						-	
						-	
	Cash and bank balances at end of year	7,912	-	-	-	7,912	3,058
	(Agree balances with receipts and payments account(s))						

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

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

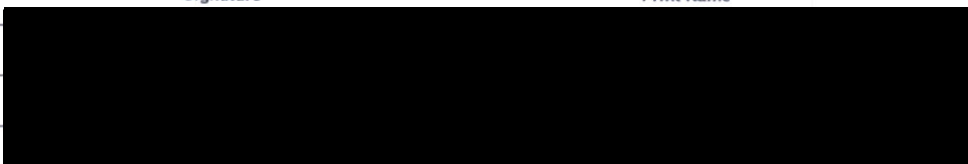
Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature

Print Name

Date of
approval


5.9.23
5.9.23

Section C Notes to the Accounts

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

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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)	
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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)	
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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

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Aberdeen Gornel Trust	30,000				30,000	-
					-	
					-	
					-	
Total	30,000	-	-	-	30,000	-
	-	-	-	-	-	#VALUE!

2 Grants

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

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	#VALUE!	-	-	-	#VALUE!	#VALUE!

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation to Chernobyl Children's Project	25,000				25,000	500
Hire of Meeting Room	50				50	21
Annual Insurance	96				96	378
	-				-	-
					-	
					-	
					-	
					-	
					-	
Total	25,146	-	-	-	25,146	899
	reference error	-	-	-	reference error	#VALUE!

SC040280

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Receipts from fundraising activities (including donations and legacies)	Receipts from trading activities (including gross trading receipts)	Receipts from investments (including income from investments other than land and buildings)	Receipts from other charitable activities (including rents from land and buildings)	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations						
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
cross ref error						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
cross ref error						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	-				-	-
Sub total	-	-	-	-	-	-
cross ref error						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
cross ref error						
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
cross ref error						
Nature and purpose of funds						

Additional analysis (3)**6 Breakdown of restricted funds**

	2022-23	2021-22	2020-21	2019-20	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of	Charity name Friends of Gornel						
Registered charity number	SC040280						
On the accounts of the charity for the period	Period start date			Period end date			
	Day	Month	Year	to	Day	Month	Year
	1	April	2022		31	March	2023
Set out on pages							
	(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 (as amended). 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also 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 [other than that disclosed on the attached page*]

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

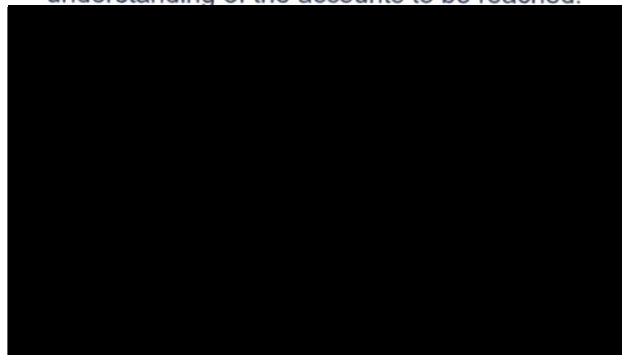
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

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

Address:



18-9-23.

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

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

N/A .