

**Friends  
of  
Place of Restoration  
(Scotland)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**30<sup>th</sup> September 2025**

**Charity Number SC 042129**

**Friends of Place of Restoration (Scotland)**  
**Financial Statements**  
**Year Ended 30 September 2025**

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**Friends of Place of Restoration (Scotland)**  
**Members of the Committee and Professional Advisers**

**The Committee**

Rev George MacDonald	Chairperson
Edward Hawke	Treasurer
Monica MacDonald	Secretary
Jane Hawke	Member
David Austin	Member

**Address**

60 Kennedy Way  
Airth  
Falkirk  
FK2 8GG

**Independent Examiner**

Andrew Alan Johnstone  
17 Darngaber Gardens  
Quarter  
Hamilton  
ML3 7XX

**Bankers**

The Royal Bank of Scotland  
Unit1, Palace Grounds Rd  
Hamilton  
ML3 6AD

# **Friends of Place of Restoration (Scotland)**

## **Committee Annual Report**

### **Year Ended 30 September 2025**

The members of the committee have pleasure in presenting their report and the financial statements of the charity for the year ended 30 September 2025.

#### **INTRODUCTION**

Friends of Place of Restoration (Scotland) aims to support and encourage the work of The Place of Restoration Trust in Margate South Africa (also known as Give a Child a Family) so as to bring relief and support to children in need, and to care for those who have been abandoned, abused or orphaned because of poverty or HIV/Aids. It also strives to raise awareness of issues relating to HIV/Aids in Scotland through educational talks and presentations to local communities in Scotland. The charity also aims to encourage the placement of volunteers to assist with the work in South Africa. It is recognised as a charity by the Office of the Scottish Charity Regulator.

#### **LEGAL STATUS**

The society is governed by constitution.

#### **ORGANISATION – STRUCTURE GOVERNANCE & MANAGEMENT**

The society elects a committee annually at the AGM. The role of the committee is the governance of the society. The committee members are actively involved in the ongoing operations of the society. The committee members are responsible for all management decisions taken by the society, financial or otherwise. These decisions are taken at the regular committee meetings.

#### **OBJECTIVES OF FRIENDS OF PLACE OF RESTORATION (SCOTLAND)**

The objectives of Friends of Place of Restoration (Scotland) are to raise funds for the work of Place of Restoration in South Africa and raise awareness of HIV/Aids issues. This is done through visits to community groups and by arranging various fundraising events throughout the year. The main focus of assistance in the last year has once again been with disabled/special needs children and the intensive therapy they require in order that they might live life as normally as possible. The challenges of the post-Covid period in Scotland have led to a decrease in visits with community groups to speak about the objectives of the charity but the charity has still managed to raise awareness of its main aims as well as HIV/Aids issues in Scotland. Fundraising has continued with the Pledge Scheme which has resulted in regular monthly donations, as well as bequests from donors.

#### **FINANCIAL CONTROLS**

The committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial review and otherwise. We are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity which enables us to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. We are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurances that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper accounting records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations.



## **RISK MANAGEMENT**

The Committee actively reviews risks that the charity faces on an annual basis. We believe that the main risks to which the society is exposed are as follows:

- An aging volunteer pool as well as insufficient new volunteers to adequately support the day to day running of the society.
- A considerable reduction in fundraising events because of diminishing community interest and more recently the prevailing so-called Cost of Living Crisis.
- Competition from similar charitable groups in the area.

## **REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

The society has been represented at fewer events and meetings throughout Scotland because of the highlighted difficulties mentioned above, but we are pleased to report that the generosity of our regular donors has allowed for a continued flow of donations to be utilized for its aims. The committee members however have to assess in the year ahead its ability to continue with projects and activities in maintaining the viability of its aims and purposes, while at the same time continuing to make the best use of all opportunities that arise.

**Friends of Place of Restoration (Scotland)  
Committee Annual Report  
Year Ended 30 September 2025**

**The Members of the Committee**

The members of the committee who served the charity during the period were as follows:

Rev George MacDonald  
Monica MacDonald  
Edward Hawke  
Jane Hawke  
David Austin

Chairperson  
Secretary  
Treasurer  
Member  
Member

**Members of the Committee's responsibilities**

The Charities Accounts (Scotland) Regulations 2006 requires the members of the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the members of the committee are required to select suitable accounting policies and then apply them consistently, making judgments and estimates that are reasonable and prudent. The Committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. The members of the committee are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by members of the Committee on Saturday 4<sup>th</sup> April 2026 and signed on behalf of the Committee at

3 Lochinver Crescent  
West Craigs  
Blantyre G72 0GT

Treasurer .....

*E Hawke*

Chairman .....

*[Signature]*

Date .....

*5/4/2026*

Date .....

*4<sup>th</sup> April 2026*



**Friends of Place of Restoration (Scotland)**  
**Independent Examiners Report to the Members of**  
**Friends of Place of Restoration (Scotland)**  
**Year Ended 30 September 2025**

- 1 Report on the accounts of the charity for the year ended 30 September 2025 which is set out on pages 6 to 7.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also 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 connection with my examination, no matter has come to my attention:-

1. which gives me reasonable cause to believe that, in any material respect, the requirements:-
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Andrew Alan Johnstone  
17 Darngaber gardens  
Quarter  
Hamilton  
ML3 7XX

Signed



Dated:- 15<sup>th</sup> October 2025

**Friends of Place of Restoration (Scotland)  
Receipts and Payments Accounts for the  
Year Ended 30th September 2025**

	2025 £	2024 £
<b>Receipts</b>		
Donations	1,700	610
Card sales	0	0
Tins/Lucky Draw	0	0
South Africa Day	0	0
Pledges	2,480	3,540
Events	0	1,193
	4,180	5,343
Misc Income	50	0
Gift aid	0	0
Grants Received	0	0
Bank Interest	32	26
	4,262	5,369
<b>Payments</b>		
Fundraising expenses	200	0
Payments for charitable activities		
Printing & Ink	0	0
Events	0	0
Bank Charges	34	30
Purchases	0	0
	34	30
To Place of Restoration	5,800	3,000
	<u>6,034</u>	<u>3,030</u>
Surplus/(Deficit) for Year	(1,772)	2,339



**Friends of Place of Restoration (Scotland)**  
**Statement of Balances as at**  
**Year Ended 30th September 2025**

	2025 £	2024 £
Bank and cash in hand	3,244	905
Bank Bond	0	0
Cash	0	0
Stock	0	0
Fixed Assets	0	0
	<u>3,244</u>	<u>905</u>

Represented by Reserves

Opening balances	3,244	905
Surplus for year	<u>(1,772)</u>	<u>2,339</u>
Bal as at 30 September	1,472	3,244

All funds are unrestricted.

Approved by the Trustees and signed on their behalf by



Treasurer

Date 4/4/2026