

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Iona Orthodox Night-shelter Association						
	Registered charity number	SCo46523						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	1	November	2021	to	31	October	2022	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper <p>the accounts to be reached.</p>							
Signed:				Date:	30 December 2023			
Name:								
Relevant professional qualification(s) or body (if any):	Research Financial Administrator University of Glasgow							
Address:								

*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

NA

Iona Orthodox Night-shelter Association

SC046523



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	1	November	2021		31	October
						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						
Legacies	19,889				19,889	
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	19,889	-	-	-	19,889	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,889	-	-	-	19,889	-
A3 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	-				-	
					-	
A3 Sub total	-	-	-	-	-	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	19,889	-	-	-	19,889	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	19,889	-	-	-	19,889	-

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	19,889				19,889	
	Surplus / (deficit) shown on receipts and payments account					-	
	donations					-	
	Cash and bank balances at end of year	19,889	-	-	-	19,889	-
	(Agree balances with receipts and payments account(s))	- 19,889	-	-	-	- 19,889	-

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

	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	-	-	-

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

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			0	
			0	
			0	
		Total	-	-

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

	Print Name	Date of approval
		30 July 2022

Section C Notes to the Accounts

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

The funds registered by the end of July 2022 come from donations. The purpose is to use them to fulfill the charity goals (Orthodox skete on the Island of IONA and the organization of other charitable activities).

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
			0
			0
			0
			0
			0
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)

Authority under which paid

C3b Trustee remuneration - details

Authority under which paid	£
	0
	0
	0
	0
	0

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	£
		0
		0
		0
		0
		0

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
			0
			0
			0
			0
			0

C6 Other information

NA

SC046523

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
Receipts						
Donations	70				70	
Legacies	20,200				20,200	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	20,270	-	-	-	20,270	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	20,270	-	-	-	20,270	-
					cross ref error	
Payments						
Expenses for fundraising activities	381				381	
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	381	-	-	-	381	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	381	-	-	-	381	-
					cross ref error	
Net receipts / (payments)	19,889	-	-	-	19,889	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	19,889	-	-	-	19,889	-

Iona Orthodox Night-shelter Association

SC046523

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	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 fundsThe funds available by the 30th of October 2017 come from donations and are **not restricted**.

APPENDIX 1

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Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	Novem ber	2021	To	31	October	2022

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Iona Orthodox Night-shelter Association
Other names charity is known by	I.O.N.A
Registered charity number	SC046523
Charity's principal address	2b Pentland Park, Loanhead, Midlothian
	Postcode EH20 9PA

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	Chair		Deceased Sept 2021
2	Treasurer	until 29/5/2016	deceased
3	Secretary, Vice Chair(VC)	VC since 29/5/2016	
4	Treasurer	since 29/5/2016	
5		since 29/5/2016	
6		since 29/5/2016	
7		since January 2022	
8		since June 2022	
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			

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
	29/5/2016 until 16/6/2017
	30/10/2017 until 8/4/2018

Structure, governance and management

Type of governing document

The charity is a Scottish Charitable Incorporated Organization (SCIO) which was registered on the 5th of May 2016.

The governing document of the charity is The Constitution of IONA Orthodox Night-shelter Association (I.O.N.A.) SCIO. The governing document comprises 95 articles and has specific sections on General matters (articles 1-13), board (charity trustees) (articles (14-41), decision-making by charity trustees (article 43-58), decision-making by charity trustees as members (art 59-80), administration (art 81-89) and miscellaneous (art 90-95).

Trustee recruitment and appointment

The initial charity trustees were the individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organization with effect from the day of the incorporation (Iona constitution article 17).

Trustees can be elected at any point by the board by way of a resolution passed by a majority vote at a board meeting (Iona constitution article 18).

The minimum number of trustees is three and the maximum is 12 (article 14, 15).

Objectives and activities

Charitable purposes

The main goal of the I.O.N.A. charity is: 1) to establish, operate and maintain a Celtic Orthodox Christian place of worship on the Island of IONA. Additional goals of the charity include 2) the advancement of religion, 3) the advancement of community development and 4) the advancement of heritage and culture.

Summary of the main activities in relation to these objects

In relation to the objectives stated above, the charity will organize the following activities:

- 1) The charity aims to rent already existent accommodation and subsequently to buy or build a place of worship. The place of worship will provide free overnight accommodation to Orthodox pilgrims and also to those interested in the Iona's Celtic Orthodox Tradition.
- 2) The IONA place of worship will be a place of contemplation, prayer and study of Orthodoxy. The Orthodox values will be spread through a series of future activities such as distribution of leaflets, Christmas cards, CDs, organization of religious conferences.
- 3) The IONA place of worship will also provide a social space for developing community links between orthodox pilgrims and others interested in Orthodoxy.
- 4) The charity will spread awareness about the Iona's heritage and culture through its activities and publicity materials which were printed at the end of 2017 and January 2018.

APPENDIX 1

Achievements and performance

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

The charity's AGM meeting was held on the 7th of July 2022. All correspondence has been resumed to phone calls, WhatsApp conversations and group e-mails.

IONA trustees have agreed in July 2022 on plans on how to proceed about activities needed in order to fulfil the aims of the charity:

- 1) This year the charity has welcomed two new trustees as the former chair and one trustee have sadly passed away. We aim to increase the number of trustees over the next years.
- 2) We aim to donate a substantial amount to the building of an orthodox monastery in the UK, which will be named after St. Columba. The reason behind the donation is that our founding chair was involved in the setting up of an Orthodox Community in Inverness.
- 3) The charity aims to make *on-line* progress over the coming years by organising the following activities:
 - Distribute the rest of IONA leaflets to a wide (on-line) audience
 - Produce a CD with carols or the liturgy of Saint Columba
 - Organize a religious conference about the life of Saint Columba and the discovery of his cell on the island of Iona.
 - Financially support Orthodox programs linked to I.O.N.A's goals
 - We aim to connect the website of the charity (<http://www.i-o-n-a.org>) to the web service for charities total giving/nowdonate.
- 4) The charity total funds as of 16 April 2022 were 19,889 GBP all coming from donations. No changes to the account have been registered since.

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Financial review

Brief statement of the charity's policy on reserves

I.O.N.A has no policy on reserves. This should be reviewed at AGM's.

Details of any deficit

NA

Donated facilities and services (if any)

NA

APPENDIX 1

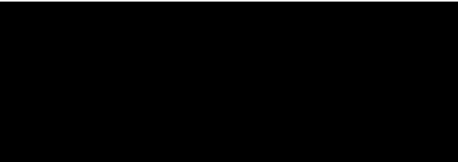
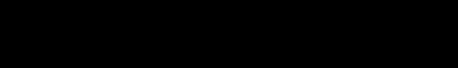
Other optional information

NA

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)	Treasurer	
Date	31 October 2022	