APPENDIX 2

Enter charity name below

Digital Kindness

Enter SC No. below

SC054453

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	August	2025		31	August	2026

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					-	
Grants	17,150				17,150	
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	17,150	-	-	-	17,150	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	17,150	-	-	-	17,150	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	4,890				4,890	
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	4,890	-	-	-	4,890	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,890	-	-	-	4,890	-
Net receipts / (payments)	12,260	-	-	-	12,260	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	12,260	-	-	-	12,260	-

APPENDIX 2

Digital Kindness **SC054453**

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	-				-	
	Surplus / (deficit) shown on receipts and payments account	12,260				12,260	
						-	
						-	
	Cash and bank balances at end of year	12,260	-	-	-	12,260	-
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	ignature*	Print Name	Date of approval
		Roger Horam	Friday, 2 October 2026

** Please note - OSCR will accept digital or typed signatures*

Digital Kindness **SC054453**

Section C Notes to the Accounts

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

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

x	

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

x	

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

Digital Kindness **SC054453**

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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
The National Lottery Community Fund	17,150				17,150	
					-	
					-	
					-	
Total	17,150	-			17,150	-
	-	-			-	-

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	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

SC054453

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					-	
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					-	
					-	
					-	
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

Digital Kindness **SC054453**

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 funds

APPENDIX 1

OSCR
Scottish Charity Regulator

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	06	08	2026	To	31	08	2026

Reference and administration details

Charity name	**Digital Kindness**	
Other names charity is known by		
Registered charity number	**SC054453**	
Charity's principal address	**10/3 Alan Breck Gardens,**	
	Edinburgh	
		Postcode EH4 7HU

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	Larisa Ilin	Trustee & Project Lead	Whole Year	N/A
2	Roxana Ghita	Project Support & Event Coordinator	Whole Year	N/A
3	Roger Horam	Fundraising Lead	Whole Year	N/A
4				
5				
6				
7				
8				

APPENDIX 1

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	Digital Kindness is a Scottish Charitable Incorporated Organisation (SCIO), registered on 06 August 2025. The organisation operates a two-tier structure consisting of: 1. **Members:** Who attend AGMs/members' meetings and hold decision-making powers regarding constitutional changes and trustee appointments. 2. **Board of Charity Trustees:** Who hold regular board meetings to manage operations, financial oversight, and governance.
Trustee recruitment and appointment	**Trustee Appointment & Eligibility** ● Charity Trustees are elected by members at the AGM or appointed directly by the Board under Clauses 59–60 of the Constitution. ● Additional co-opted trustees may be appointed for specialist skills under Clause 63. ● Minimum board size is 3 trustees; maximum board size is 9 trustees.

Objectives and activities

Charitable purposes	As set out in Clause 4 of our Constitution, our legal charitable purposes are: 1. **The Advancement of Education:** Providing digital skills training, workshops, mentoring, student placements, and accessible plain-language educational resources for charities, trustees, volunteers, and students. 2. **The Advancement of Citizenship or Community Development:** Empowering local, small, and volunteer-led charities across Edinburgh and the Lothians to engage their communities through digital channels, build capacity, promote ethical digital participation, and foster a collaborative third-sector network.
Summary of the main activities in relation to these objects	During the period, Digital Kindness pursued its charitable purposes by providing practical digital education, mentoring and capacity-building support to small, local and volunteer-led charities and community organisations across Edinburgh and the Lothians. To advance education, we delivered accessible workshops, one-to-one mentoring and practical guidance designed to improve the digital knowledge, confidence and skills of charity staff, trustees and volunteers. Activities focused particularly on social media strategy, digital communications, storytelling and content creation. We also developed and shared free digital resources, including guides, templates and video tutorials, enabling organisations to continue learning and applying new skills independently. To advance citizenship and community development, we supported charities and community organisations to strengthen their digital presence, communicate more effectively with their beneficiaries and supporters, and increase their capacity to engage local communities. Through tailored mentoring, group workshops and opportunities for peer learning, we also encouraged collaboration and knowledge-sharing across the local third sector.

Our approach is practical, accessible and responsive to the needs of smaller organisations that may have limited communications capacity or access to specialist digital expertise. By strengthening their skills and organisational capacity, Digital Kindness helps these organisations make more effective use of digital tools in delivering their own charitable and community activities.

APPENDIX 1

Achievements and performance

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

National Lottery Community Fund Capacity-Building Project (December 2025 – January 2027)
Following a successful grant application, Digital Kindness was awarded **£17,150** in December 2025 by the National Lottery Community Fund Scotland. With these restricted funds, we executed a digital empowerment programme, Digital Kindness in Action:

- **1-to-1 Charity Mentoring:** Provided monthly tailored social media and digital strategy support to 17 small charities and community organisations.
- **Core Educational Workshops:** Led and organised by Trustee Larisa Ilin with support from Roxana Ghita, we delivered three core practical workshops:
    - *Social Media Strategy*
    - *Social media as a Campfire*
    - *Storytelling for Good: A Hands-On Social Media Workshop*

Across our interactive workshops, each session brought together an average of 10–15 participants from local volunteer-led charities.

- **Community Outreach & Ad-Hoc Mentoring:**
    - Delivered a step-by-step reels and content creation workshop for Art and Spirituality CIC.
    - Provided ad-hoc 1-to-2 hour strategy and brainstorming sessions for various third-sector groups.
- **Open Digital Educational Resources:** Expanded our website hub, YouTube channel, and social media platforms with downloadable guides, templates, and video tutorials to promote ethical digital inclusion.

Attendee Feedback & Impact
‘We have had 'support' for social media before but never from someone who genuinely understands both the why and the how of charity communications quite as well. Larissa is the Nanny McPhee of digital communication. I knew we needed help but couldn't really face another external person getting it so wrong about what we 'should' be doing. Larisa is exactly what we need. She is pushing us just hard enough to be better because she knows that we will benefit in the long run. Thank you so much for funding this amazing initiative. ‘As a small charity, clear and compelling digital communication is vital. Digital Kindness has played an instrumental role in strengthening our social media strategy and supporter engagement through their superb online and in-person workshops. Their ongoing assistance ensures Edinburgh School Uniform Bank stays connected with our community effectively. Thank you to Larissa and her team, your service is invaluable and we are very grateful. Edinburgh School Uniform Bank

‘The Digital Kindness Action Programme has been absolutely brilliant! It has given our organisation a chance to reset, build and learn. We do not have a dedicated comms team in our charity, a number of us have to wear many different hats, so learning oppotunities like these could not be more needed. It's been great to also meet many other organisations who have similar challenges and who we can learn from. ‘ Held in our Hearts

‘I thought I knew quite a lot about social media. Turns out, I don't! Larisa has provided a whole new range of skills and inside knowledge to get the best out of the platforms. The workshops are well paced, covering all the essential aspects of social media in a really clear format. Examples used can translate easily in to my own situation. The 1:1s are also excellent, and Larisa focuses on exactly what we need to know. ‘ The Open Door

Financial review

Brief statement of the charity’s policy on reserves	The Trustees have established a reserves policy to maintain unrestricted funds at a level equivalent to 5 months of operating expenses. This ensures the continuity of core services in the event of delayed grant payments or unforeseen costs. As of 31.08.2026, unrestricted reserves held were £12,381.93
Details of any deficit	None
Donated facilities and services (if any)	None

APPENDIX 1

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) *OSCR will accept digital or typed signatures*		
Full name(s)	Roger Horam	
Position (e.g. Chair)	Trustee	
Date	2nd October 2026	

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name: Digital Kindness
Registered charity number	SC 054453

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
06	08	2025	**to**	31	08	2026

Set out on pages	1-3	(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.

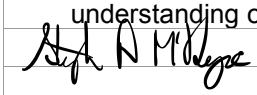
Independent examiner's statement

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:**		**Date:**	30th September 2026
Name:			

Relevant professional qualification(s) or body (if any):	Fellow Member of Association of Accounting Technicians
Address:	148 Gilmerton Dykes Road, Edinburgh, EH17 8PE

*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.
**OSCR will accept digital or typed signatures.

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