Charity registration number SC029877 (Scotland)

PEOPLE IN NEED

ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PEOPLE IN NEED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andrew Burrows Richard Lytton Elizabeth Lynch
Charity number (Scotland)	SC029877
Principal address	91 Balmuildy Road Bishopbriggs Glasgow G64 3AP
Independent examiner	John Simpson FCA Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ
Bankers	Bank of Scotland The Cross Paisley PA1 1DB

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities
The objects of the charity are:

Providing humanitarian aid and supporting charitable organisations and individuals helping people disadvantaged through poverty, unemployment, drugs misuse and ill health. These activities may be conducted within eastern Europe, other countries and the UK.

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Achievements and performance
Significant activities and achievements against objectives
2025 was a year during which our shop was opened for most of the year, and achieved a steady income. Money was sent, regularly, to an organisation which supports poor people In Moldova. and further money was given to some individuals in Romania. We maintained a good working relationship with the not for profit company People in Need Limited. which is the not for profit organisation responsible for running our charity shop until the time that it was wound up, and, which gave money to our charity during the year, until it was wound up, whilst retaining some money, itself. to allow for it to be paying essential bills promptly. Whilst we have had a difficult start to 2025, with the shop being closed for a few weeks, due to illness. Nevertheless, we have returned to continuing to support the people and organisations which we have already started supporting, whilst being open to idea of providing support in new ways, and to new people and organisations.

Financial review
In the year to 31 December 2025 the charity had a surplus of £2,425 (2024: £214) of resources expended over incoming resources. Total voluntary income received this year was £8,601 compared to £6,400 in the previous year. Details of the performance are contained in the accounts.

Reserves policy
The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and level of financial commitments, and aim to have reserves that equate to 3 months of expenditure, excluding donations and direct charitable costs, estimated at £500.

The reserves at the year end exceeded this level.

Structure, governance and management
The charity is a an unincorporated association, governed by a constitution, and registered in Scotland as a charity under reference SC029877.

The trustees who served during the year and up to the date of signature of the financial statements were:
Andrew Burrows
Richard Lytton
Elizabeth Lynch

Recruitment and appointment of trustees
The structure of the charity consists of the members and the board of the trustees.

The members have the right to attend members meetings (including any annual general meetings) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Meeting were held at 94 Westmuir Street, Glasgow every 3 months. Decisions were taken on the basis of a simple majority being necessary. Communications between meetings was encouraged and facilitated by the secretary.

The trustees' report was approved by the Board of Trustees.

Andrew Burrows
Trustee

Elizabeth Lynch
Elizabeth Lynch
Trustee

Date: 31/07/26

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They 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.

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PEOPLE IN NEED

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement
In the course of 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
    - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

J Simpson

John Simpson FCA
Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ
Date: 24/8/20

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STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	6,341	6,400
Other trading activities	4	2,260	-
Total income		8,601	6,400
Expenditure on:			
Raising funds	5	1,354	-
Charitable activities	6	4,822	6,186
Total expenditure		6,176	6,186
Net income and movement in funds		2,425	214
Reconciliation of funds:			
Fund balances at 1 January 2025		(80)	(294)
Fund balances at 31 December 2025		2,345	(80)

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Cash at bank and in hand		2,995		600	
Creditors: amounts falling due within one year	12	(650)		(680)	
Net current assets/(liabilities)			2,345		(80)
The funds of the charity					
Unrestricted funds	13		2,345		(80)
			2,345		(80)

The financial statements were approved by the trustees on 31/07/26

Andrew Burrows
Trustee

Elizabeth Lynch
Trustee

1 Accounting policies

Charity Information

The charity is registered in Scotland and is unincorporated. The address of the principal office is 91 Balmuildy Road, Bishopbriggs, Glasgow G64 3AP

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	6,341	6,400
Donations and gifts		
People In Need Limited	6,341	6,200
A Burrows	-	200
	6,341	6,400

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Chairty shop	2,260	-

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Operating charity shops	1,354	-

6 Expenditure on charitable activities

	General activities 2025 £	General activities 2024 £
Direct costs		
Overseas donations	4,108	5,197
Purchases for distribution	-	305
	4,108	5,502
Share of support and governance costs (see note 7)		
Governance	714	684
	4,822	6,186
Analysis by fund		
Unrestricted funds	4,822	6,186

<u>Overseas donations</u>	2025	2024
Igor Nichisov for humanitarian aid work in Beltsy, Moldova	1,370	1,800
Additional donations to Romanian charities	2,738	3,397
	4,108	5,197

7 Support costs allocated to activities

	General activities 2025 £	Total 2024 £
Governance	714	684

Governance costs comprise:	2025 £	2024 £
Accountancy fees	714	684
	714	684

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	714	684

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustee had travel expenses refunded during the year (2024: £Nil).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The charity trustees are the key management personnel. They did not receive any remuneration during the year, nor during 2024.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	650	680

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	(80)	8,601	(6,176)	2,345

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(294)	6,400	(6,186)	(80)

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none), other than noted below.

During the year the charity received donations of £6,341 (2024: £6,200) from People In Need Limited, which runs a charity shop for the benefit of the charity.