REGISTERED CHARITY NUMBER: SC046222

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

CHILDREN'S AID SCOTLAND

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2025

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year to 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The objectives of the charity are to raise funds for Scottish children's charities and causes specifically aimed at helping children affected by illness, disability, poverty, or abuse.

Significant activities
The financial statements reflect the activities of Children's Aid Scotland for the year ended 31 December 2025.

The charity organises and hosts fundraising dinners throughout the year.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
Children's Aid Scotland was able to meet its objectives of providing donations to local charities by raising funds through the organisation and hosting of the following events which were very successful. The surplus income recorded from the events was as follows:

Month	**Event**	**Surplus**
September 2025	Aberdeen Question of Sport	£35,000
November 2025	Glasgow Question of Sport	£162,045 (including sponsorship income of £30,000 received from Flogas Britain Ltd, £15,000 received from Macdonald Hotels & Resorts and a generous donation of £2,000 from Worldwide Jobs Ltd).

FINANCIAL REVIEW
Principal funding sources
Our principal funding source was our main event in Glasgow as noted above.

Reserves and going concern policy
The trustees have agreed to maintain unrestricted reserves at a level that will provide sufficient funds to cover administration and support costs. In the opinion of the trustees this is a minimum of £5,000 which has been met this year. The Board of Trustees have reviewed the likely outcome for the next 12 months and consider the charity to be a going concern as it is in a position to meet its financial liabilities as they fall due and will be able to do so for a period of at least 12 months from the date the financial statements are signed. Overall, the trustees consider the performance of the charity to be satisfactory.

TAXATION
The charity is recognised by HM Revenue & Customs as an approved charity and is not liable to income tax.

FUTURE PLANS
In 2026, we will be involved in the Aberdeen Sports Challenge event once again and are running our annual Glasgow Question of Sport Dinner in November as usual.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 21 December 2015.

Recruitment and appointment of new trustees
On 7 May 2025, two new trustees were appointed, G Minster and S Groden. This brings the number of trustees to five.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The current structure now consists of five trustees (B Jackson, D Jaffe, G Minster, S Groden and T Cromar). D Jaffe acts as Chairman and T Cromar as Vice-Chairman. In addition, we have eleven Committee Members who are actively involved in helping to organise and run events and who also have voting rights when deciding which charities should receive funding. We have one administrator who deals with the day-to-day administration and who reports directly to the trustees.

Induction and training of new trustees

An induction process and regular communications inform and update both new trustees and existing trustees in respect of the organisation's legal status, constitutional documents and other general information, in addition to a review of the activities within the organisation.

Key management remuneration and related parties

The key management personnel who are responsible for managing and controlling the charity are the trustees. The administrator deals with the day to day administration.

The trustees do not receive remuneration for their services.

In addition, the Board considers that the charity's related parties are its trustees. There were no related party transactions during the year ended 31 December 2025.

Risk management

The trustees have a duty to review the principal risks and uncertainties that the charity faces and to ensure adequate controls are in place to provide reasonable assurance against fraud and error and, consequently, any potential impact on the charity. The trustees review the risks affecting the charity at trustee meetings and take appropriate action to mitigate any matters arising.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046222

Principal address

4 Norman Macleod Crescent
Bearsden
Glasgow
G61 3BF

Trustees

D Jaffe (Chair)
B Jackson
T Cromar (Vice Chair)

Independent Examiner

M Tenby CA FCIE
Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Bankers
Virgin Money
30 St Vincent Place
Glasgow
G1 2HL

Solicitors
Lindsays
Caledonian Exchange
19A Canning Street
Edinburgh
EH3 8HE

Approved by order of the board of trustees on 5 May 2026 and signed on its behalf by:

D Jaffe

D Jaffe (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN'S AID SCOTLAND

I report on the accounts for the year ended 31 December 2025 set out on pages five to fourteen.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

M Tenby

M Tenby CA FCIE
The Institute of Chartered Accountants of Scotland

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Date: 5 May 2026

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME FROM					
Donations and legacies	2	**56,318**	**-**	**56,318**	80,624
Other trading activities	3	**213,342**	**-**	**213,342**	222,344
Investment income	4	**998**	**-**	**998**	2,646
Total		**270,658**	**-**	**270,658**	305,614
EXPENDITURE ON					
Raising funds	5	**78,521**	**-**	**78,521**	81,379
Charitable activities	6				
Grants		**217,021**	**-**	**217,021**	221,558
Total		**295,542**	**-**	**295,542**	302,937
NET INCOME/(EXPENDITURE)		**(24,884)**	**-**	**(24,884)**	2,677
RECONCILIATION OF FUNDS					
Total funds brought forward		**130,847**	**-**	**130,847**	128,170
TOTAL FUNDS CARRIED FORWARD		**105,963**	**-**	**105,963**	130,847

The notes form part of these financial statements

CHILDREN'S AID SCOTLAND

BALANCE SHEET
31 December 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	12	**21,792**	10,865
Cash at bank		**89,421**	152,761
		111,213	163,626
CREDITORS			
Amounts falling due within one year	13	**(5,250)**	(32,779)
NET CURRENT ASSETS		**105,963**	130,847
TOTAL ASSETS LESS CURRENT LIABILITIES		**105,963**	130,847
NET ASSETS		**105,963**	130,847
FUNDS	15		
Unrestricted funds		**105,963**	130,847
TOTAL FUNDS		**105,963**	130,847

The financial statements were approved by the Board of Trustees and authorised for issue on 5 May 2026 and were signed on its behalf by:

D Jaffe

D Jaffe (Chair) - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds
Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities and events.

Charitable activities
Costs of charitable activities are incurred on the charity's raising funds for childrens' activities, including the support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs
Consists of the costs of the accounts preparation and other financial services and any expenditure incurred in compliance with the legal requirements of the charity.

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not undertake charitable activities. Support costs consist of governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

Taxation
The charity is exempt from tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Financial instruments
The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other accounts receivable and payable.

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months.

Judgements
The charity considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

Provisions
Provisions are recognised when the charity has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**526**	40,344
Gift aid	**8,792**	10,280
Sponsorship	**47,000**	30,000
	56,318	80,624

continued...

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	**213,342**	222,344

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**998**	2,646

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Postage and stationery	**4**	93
Sundries	**2,766**	1,774
Auction prizes and gifts	**18,129**	18,444
Hosts and event staff	**17,124**	15,906
Audio visual	**11,221**	12,577
Design and printing	**1,632**	2,808
Venue hire	**27,645**	29,777
	78,521	81,379

6. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Grants	**207,661**	**9,360**	**217,021**

7. GRANTS PAYABLE

	2025	2024
	£	£
Grants	**207,661**	213,098

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2025

7. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Scottish Centre of Children with Motor Impairments	**24,764**	-
Action for Children	**-**	8,542
Calum's Cabin	**7,000**	2,000
Kelbourne Park Primary	**-**	10,000
Big Hearts Community Trust	**8,270**	4,688
CHAS	**-**	10,000
Plus (Forth Valley)	**4,000**	2,000
Celtic FC Foundation	**-**	2,970
Aberlour Child Care Trust	**6,000**	6,000
Sense Scotland	**-**	3,918
The Yard	**23,020**	-
SLC Turnberry Limited	**6,000**	12,000
Doing it for Daniel Foundation	**-**	2,000
Friends of Ashton	**-**	42,165
Cerebral Palsy Scotland	**6,000**	-
Sight Scotland	**-**	1,489
Charlie House	**-**	5,000
The GK Experience	**4,000**	5,450
Chattersense	**-**	7,318
Dundee Science Centre	**-**	3,850
PALS	**2,000**	3,000
Various grants (all less than £500)	**500**	450
Loud N Proud	**-**	1,462
Scottish Jewish Heritage Centre	**500**	1,500
James Leckey Design Ltd (Custom-made walker for child)	**-**	4,744
The School Bank West Lothian	**3,000**	1,550
East Fife & Scooniehill RDA	**2,000**	2,000
Inclusive Orkney	**-**	600
GCC Hampden Primary School	**-**	53,071
Maryhill Ruchill Parish Church	**-**	631
NSPCC Scotland	**-**	14,700
Scottish Cot Death Trust	**8,267**	-
Scotstoun Primary School (sports equipment)	**577**	-
The Halliday Foundation	**2,000**	-
Carers Of West Lothian	**1,300**	-
Equi-Power Central Scotland RDA	**2,000**	-
One Community Scotland	**1,000**	-
The Honeypot Children's Charity	**2,890**	-
With Kids	**2,370**	-
Young Lives vs Cancer Charity	**3,025**	-
Childrens Health Scotland	**4,700**	-
Fast-Aid Products (Custom-made buggy for child)	**2,925**	-
Seamab	**10,827**	-
Carolside PTA	**7,500**	-
Elderbank Primary School	**39,226**	-
The Archie Foundation	**5,000**	-
Eastmuir Primary School	**17,000**	-
	207,661	213,098

continued...

7. GRANTS PAYABLE - continued

8. SUPPORT COSTS

	Governance costs £
Grants	**9,360**

Support costs, included in the above, are as follows:

Governance costs

	2025 Grants **£**	2024 Total activities £
Independent Examiner's fees	**2,160**	**2,160**
Bookkeeping and secretarial	**7,200**	**6,300**
	9,360	**8,460**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10. STAFF COSTS

The average number of employees during the year was NIL (2024 - NIL).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME FROM			
Donations and legacies	80,624	-	80,624
Other trading activities	222,344	-	222,344
Investment income	2,646	-	2,646
Total	305,614	-	305,614
EXPENDITURE ON			
Raising funds	81,379	-	81,379

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Grants	221,558	-	221,558
Total	302,937	-	302,937
NET INCOME	2,677	-	2,677
RECONCILIATION OF FUNDS			
Total funds brought forward	128,170	-	128,170
TOTAL FUNDS CARRIED FORWARD	130,847	-	130,847

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**21,792**	10,865

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	**-**	4,800
Accruals and deferred income	**5,250**	27,979
	5,250	32,779

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	**2025** Total funds **£**	2024 Total funds £
Current assets	**111,213**	**-**	**111,213**	163,626
Current liabilities	**(5,250)**	**-**	**(5,250)**	(32,779)
	105,963	**-**	**105,963**	130,847

continued...

15. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**130,847**	**(24,884)**	**105,963**
TOTAL FUNDS	**130,847**	**(24,884)**	**105,963**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**270,658**	**(295,542)**	**(24,884)**
TOTAL FUNDS	**270,658**	**(295,542)**	**(24,884)**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	128,170	2,677	130,847
TOTAL FUNDS	128,170	2,677	130,847

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,614	(302,937)	2,677
TOTAL FUNDS	305,614	(302,937)	2,677

continued...

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025 or 31 December 2024.

CHILDREN'S AID SCOTLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME		
Donations and legacies		
Donations	**2,526**	40,344
Gift aid	**8,792**	10,280
Sponsorship	**45,000**	30,000
	56,318	80,624
Other trading activities		
Fundraising events	**213,342**	222,344
Investment income		
Deposit account interest	**998**	2,646
Total incoming resources	**270,658**	305,614
EXPENDITURE		
Raising donations and legacies		
Postage and stationery	**4**	93
Sundries	**2,766**	1,774
Auction prizes and gifts	**18,129**	18,444
Hosts and event staff	**17,124**	15,906
Audio visual	**11,221**	12,577
Design and printing	**1,632**	2,808
Venue hire	**27,645**	29,777
	78,521	81,379
Charitable activities		
Grants to institutions	**207,661**	213,098
Support costs		
Governance costs		
Independent Examiner's fees	**2,160**	2,160
Bookkeeping and secretarial	**7,200**	6,300
	9,360	8,460
Total resources expended	**295,542**	302,937
Net (expenditure)/income	**(24,884)**	2,677

This page does not form part of the statutory financial statements