

Heart to Heart Scotland

Scottish Charity No. SC036071

Annual Report and Accounts

For the year ended 30 November 2025

Heart to Heart Scotland

Trustees' Annual Report and Accounts for the year ended 30 November 2025

Scottish Charity Number SC036071

Trustees

Mrs Susan Anderson
Mrs L Duffin (appointed 12 October 2025)
Mr Laspic G Stewart

Contact Address

Mrs S Anderson
30 Rouken Glen Road
Glasgow

Recruitment and appointment of Trustees

All of the Organisation's Trustees are appointed or reappointed by the members at our Annual General Meeting which is held in December each year, and in the event of any such appointment made prior to the Annual General Meeting such appointment is ratified at that later date.

Governing document

The Organisation is a charitable unincorporated organisation and administration arrangements are set out in our Trust Deed

Our purposes, as recorded in our Trust Deed, are :

The purposes of the Trust shall be the propagation and advancement of the Christian faith, the relief of suffering and distress of abandoned babies and orphaned children, the promotion and advancement of education and the amelioration of poverty. In furtherance of these purposes and without prejudice to the foregoing generalities the Trust shall seek (a) to provide medical, surgical and nursing care and materials to assist in the development of and the range of services provided in hospitals and all other forms of care facilities, particularly but not exclusively in respect of such of those that are provided for the care of young children, babies and in orphanages and with a particular intention and help and support the physical, emotional and spiritual needs of children and babies who are from time to time cared for in any of the same, (b) to provide clothing, domestic utensils and facilities and other material support to assist those who are in impoverished circumstances and (c) to explain the nature of the Christian faith, nurture, encourage, inspire and guide believers of the same, provide leadership training, (d) oversee the spread of Christian literature, video and sound recordings and all other forms of communication, provide teaching facilities to assist in vocational and employment related training of business and trade skills, and (e) to provide the means of human assistance and support to further the foregoing purposes and ends and particularly without prejudice to all of the foregoing in circumstances and situations throughout the state of Romania and other parts of Eastern Europe.

Heart to Heart Scotland

Activities and achievements during the year

As has been trailed in recent years' Trustees' Reports the Trustees have been embarked on final distribution of funds by way of gift to a cause known and approved by the Trustees and as will be used to accord with Trust purposes and, as referred to above, which has been the subject of earlier Reports.

It had been hoped to have made the foregoing distribution prior to the end of the financial year but final arrangements for payment and written confirmation and evidence of user take the operation of the Trust into one further year.

Meantime to maintain Trustee strength and numbers the Trustees are delighted to confirm the assumption this financial year of Mrs. Louise Duffin who is well known to the Trustees and who has been a keen supporter of the work of the Trust since its inception.

While it is strictly outwith the ambit of this Report the Trustees wish to confirm that this last distribution was able to be made in May of this year 2026 and the remaining small surplus of approximately £50 will shortly be distributed by way of partial reimbursement to the Trustees for recoverable expenses to which they are entitled. A full Report covering the last payments will of course be made prior to the final wind up of the Trust.

Reserves

The Trust had a net surplus of income over expenditure for the year of £60, of which £23 was attributable to the general fund and £37 to the restricted fund

During the year approval was received from all donors for the remaining undistributed restricted funds to be allocated to the general fund. As a result of this £3,906 was transferred from the restricted fund to the general fund.

At 30 November 2025 the Trust held funds totalling £4,948 all of which were attributable to the general fund.

Subsequent to the financial period end, £4,930 was paid out from these funds on 28 May 2026 reflecting the distribution referred to in the review of activities above.

Approved by the Trustees and signed on their behalf..



Susan Anderson
Treasurer

22 August 2026

Heart to Heart Scotland

Independent Examiner's Report to the Trustees of Heart to Heart Scotland

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 4 to 9.

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.

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 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.

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 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

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



David McTear

5 St Vigeans Place
Newton Mearns
Glasgow
G77 6FB

23 August 2026

Receipt and Payments Accounts

For the period from 01 December 2024 to 30 November 2025

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					-	1,002
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	23	37			60	59
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
A1 Sub total	23	37	-	-	60	1,061
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	23	37	-	-	60	1,061
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)	23	37	-	-	60	1,061
A5 Transfers to / (from) funds	3,906	(3,906)			-	
Surplus / (deficit) for year	3,929	(3,869)	-	-	60	1,061

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	1,019	3,869			4,888	3,827
	Surplus / (deficit) shown on receipts and payments account	3,929	(3,869)			60	1,061
						-	
						-	
	Cash and bank balances at end of year	4,948	-	-	-	4,948	4,888
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

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

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

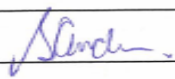
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Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval



Susan Anderson

22 August 2026

Section C Notes to the Accounts

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

Unrestricted funds are available for general purposes in accordance with the charity's purposes. The K Gray Support Fund existed to provide financial help for Kirsteen Gray who held a teaching position in Bucharest caring particularly for children with special needs

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
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)	X
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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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

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 £
					-	1,002
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	1,002

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2 Fund raising activities

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	-
					-	-
Total	-	-			-	-

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3 Expenses for fundraising 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	-	-	-	-	-	-

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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	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General fund	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					-	1,000
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Interest from investments	23				23	4
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	23	-	-	-	23	1,004
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	23	-	-	-	23	1,004
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					-	-
Bank charges	-				-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	23	-	-	-	23	1,004
Transfers to / (from) funds	3,906				3,906	
Surplus / (deficit) for year	3,929	-	-	-	3,929	1,004
Nature and purpose of funds						
Unrestricted funds are available for general purposes in accordance with the charity's purposes						

Additional analysis (3)**5 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
K Gray Support Fund						
Receipts						
Donations					-	2
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	37				37	55
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	37	-	-	-	37	57
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	37	-	-	-	37	57
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					-	
Bank charges					-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	37	-	-	-	37	57
Transfers to / (from) funds	(3,906)				(3,906)	
Surplus / (deficit) for year	(3,869)	-	-	-	(3,869)	57

Nature and purpose of funds

The K Gray Support Fund existed to provide financial support for Kirsteen Gray who held a teaching position in Bucharest caring particularly for children with special needs