

**HELP FOR CHILDREN OF UKRAINE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE PERIOD 12 NOVEMBER 2024 TO 30 NOVEMBER 2025**

Help For Children of Ukraine Contents

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Help For Children of Ukraine
Reference and Administrative Details
For the Period 12 November 2024 to 30 November 2025

Trustees	Mr G S Watkins (appointed 12/11/2024)
	Mr J W McLatchie (appointed 12/11/2024)
	Mr M C McKean (appointed 12/11/2024)
	Mrs K J Lukaska (appointed 12/11/2024)
Charity Number	SC053765
Principal Address	2 Johns Loan
	Biggar
	ML12 6AH
Independent Examiner	Mark G Cowan CA
	G O Thomson & Co
	Chartered Accountants
	85 High Street
	Biggar
	ML12 6DL

Help For Children of Ukraine

Trustees' Report For the Period 12 November 2024 to 30 November 2025

The trustees present their report and the financial statements for the period ended 30 November 2025.

Objectives and Activities

Aims and Objectives

The charity exists to provide relief to those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Achievements and Performance

Main Achievements

Help For children Of Ukraine (SCIO) is a registered Scottish charity based in Biggar. We have volunteers across the United Kingdom. The organisation began in February 2022 after the initial invasion of Ukraine and was registered as a charity on 12 November 2024.

As a charity we send trucks of aid to help displaced families and children across Ukraine and Poland.

We partner with Scot Baby Box Appeal who collects the preloved Scottish baby boxes gifted to all new parents in Scotland, we refill them with everything a new parent could need in the first 6 months including outfits to take the child up to 6 months. So far, we have sent approximately 12,000 baby boxes across to Ukraine.

As well as that we send other essential aid including: Food - dried and tinned; Medicine; Mobility aids; Wheelchairs; Clothes; Toys; Buggies; Dog and cat food; etc.

As an organisation, we are 100% volunteer based and have no public funding so any donations we receive go towards sending more aid to the children and families in Ukraine.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr G S Watkins

Trustee

27/07/2026

Mr M C McKean

Trustee

Help For Children of Ukraine
Independent Examiner's Report to the Trustees of Help For Children of Ukraine
For the Period 12 November 2024 to 30 November 2025

I report to the trustees on my examination of the accounts of Help For Children of Ukraine (the Trust) for the period ended 30 November 2025.

Responsibilities and Basis of Report

As the charity trustees you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Mark G Cowan CA
27/07/2026
G O Thomson & Co
Chartered Accountants
85 High Street
Biggar
ML12 6DL

Help For Children of Ukraine
Statement of Financial Activities
For the Period 12 November 2024 to 30 November 2025

		30 November 2025
		Unrestricted funds
	Notes	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	31,395
Other trading activities	4	5,937
		37,332
EXPENDITURE ON:		
Raising funds	5	(2,741)
Charitable activities:	5	
Aid work		(24,870)
		(27,611)
NET INCOME		9,721
NET MOVEMENT IN FUNDS		9,721
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	11	9,721

The notes on pages 6 to 8 form part of these financial statements.

**Help For Children of Ukraine
Statement of Financial Position
As At 30 November 2025**

		30 November 2025
		Unrestricted funds
	Notes	£
FIXED ASSETS		
Tangible Assets	9	9,495
		<u>9,495</u>
CURRENT ASSETS		
Cash at bank and in hand		826
		<u>826</u>
Creditors: Amounts Falling Due Within One Year	10	(600)
		<u>(600)</u>
NET CURRENT ASSETS (LIABILITIES)		226
		<u>226</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,721
		<u>9,721</u>
NET ASSETS		9,721
		<u>9,721</u>
FUNDS OF THE CHARITY		
Unrestricted Funds		9,721
		<u>9,721</u>
TOTAL FUNDS	11	9,721
		<u>9,721</u>

The financial statements were approved by the board of trustees on 27 July 2026 and were signed on its behalf by:

Mr G S Watkins
Trustee

Mr M C McKean
Trustee

The notes on pages 6 to 8 form part of these financial statements.

Help For Children of Ukraine
Notes to the Financial Statements
For the Period 12 November 2024 to 30 November 2025

1. General Information

Help For Children of Ukraine is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC053765. The principal address is 2 Johns Loan, Biggar, ML12 6AH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	not provided
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2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.7. 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. Income from Donations and Legacies

	30 November 2025
	Unrestricted funds
	£
Donations and gifts	31,395

Help For Children of Ukraine
Notes to the Financial Statements (continued)
For the Period 12 November 2024 to 30 November 2025

The charity receives donated goods including food, clothing, toys and mobility aids which are distributed in Ukraine. It would be impractical and time-consuming to value these donations and they have therefore not been included within the financial statements.

4. Income from Other Trading Activities

	30 November 2025
	Unrestricted funds
	£
Fundraising events	5,937

5. Analysis of Expenditure

	30 November 2025	
	Activities undertaken directly	Support costs (see note 6)
	£	£
Raising funds	2,141	600
Aid work	24,003	867
	<u>26,144</u>	<u>1,467</u>
	<u><u>26,144</u></u>	<u><u>1,467</u></u>

6. Support Costs

	30 November 2025	
	Raising funds	Aid work
	£	£
General administration	-	867
Governance costs	600	-
	<u>600</u>	<u>867</u>
	<u><u>600</u></u>	<u><u>867</u></u>

7. Independent Examiner's Remuneration

	30 November 2025
	£
Independent examination of the financial statements	600

8. Average Number of Employees

Average number of employees during the period was: NIL

Help For Children of Ukraine
Notes to the Financial Statements (continued)
For the Period 12 November 2024 to 30 November 2025

9. Tangible Assets

	Motor Vehicles
	£
Cost	
As at 12 November 2024	-
Additions	9,495
As at 30 November 2025	9,495
Net Book Value	
As at 30 November 2025	9,495
As at 12 November 2024	-

10. Creditors: Amounts Falling Due Within One Year

	30 November 2025
	£
Accruals and deferred income	600

11. Movement in Funds

	As at 12 November 2024	Income	Expenditure	As at 30 November 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	37,332	(27,611)	9,721
Total funds	-	37,332	(27,611)	9,721

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Help For Children of Ukraine
Detailed Statement of Financial Activities
For the Period 12 November 2024 to 30 November 2025

	30 November 2025
	Total funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	23,395
Donations from organisations	8,000
	31,395
Other trading activities	
Fundraising events	5,937
	5,937
	37,332
EXPENDITURE ON:	
Raising funds	
Staging fundraising events	(2,141)
Independent examiner's fees	(600)
	(2,741)
Charitable Activities:	
Aid work	
Purchases	(2,087)
Travel and subsistence expenses	(18,904)
Transport costs	(3,012)
Vehicle running costs	(686)
Charitable donations	(181)
	(24,870)
	(27,611)
NET INCOME	9,721