APPENDIX 2

Enter charity name below

HSTAR SCOTLAND

Enter SC No. below

SC051334

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
	01	11	2024	to	31	10	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	11,333				11,333	10,593
Legacies					-	
Grants	-	166,285			166,285	125,350
Receipts from fundraising activities					-	10,739
Gross trading receipts					-	143
Income from investments other than land and buildings					-	
Gift Aid	1,739				1,739	3,476
Gross receipts from other charitable activities					-	60
					-	
A1 Sub total	13,072	166,285	-	-	179,357	150,361
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,072	166,285	-	-	179,357	150,361
A3 Payments						
Expenses for fundraising activities	138	40			178	6,700
Gross trading payments					-	
Investment management costs					-	52
Payments relating directly to charitable activities	21,322	130,059			151,381	136,725
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		1,200			1,200	
Preparation of annual accounts		2,000			2,000	4,800
Legal costs	1,036	487			1,523	1,800
Other	985	1,238			2,223	
					-	
A3 Sub total	23,481	135,024	-	-	158,505	150,077
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	23,481	135,024	-	-	158,505	150,077
Net receipts / (payments)	(10,409)	31,261	-	-	20,852	284
A5 Transfers to / (from) funds	11,616	39,769			51,385	
Surplus / (deficit) for year	1,207	71,030	-	-	72,237	284

APPENDIX 2

HSTAR SCOTLAND **SC051334**

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	11,616	39,769			51,385	51,101
	Surplus / (deficit) shown on receipts and payments account	(10,410)	31,261			20,851	284
						-	
						-	
	Cash and bank balances at end of year	1,206	71,030	-	-	72,236	51,385
	(Agree balances with receipts and payments account(s))	- 11,617	- 39,769	-	-	- 51,386	-

B2 Investments

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

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Computer Eqquipment	Restricted	2,192		
	Total	2,192	-	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
NIC HMRC below 30 days	Restricted	11,767	
	Total	11,767	-

B5 Contingent liabilities

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

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

Signature*	Print Name	Date of approval
	DANIEL DUNN	31/10/2026
	UMAIR CHOKSY	31/10/2026

Section C Notes to the Accounts

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

Restricted funds are received for specific service delivery in line with funder award conditions. These funds are applied solely to agreed project activities including trauma-informed counselling, survivor recovery programs, mental health and wellbeing interventions, community outreach, and therapeutic group work.
Expenditure from restricted funding includes therapy session delivery, clinical supervision, sessional practitioner costs, project staffing, volunteer support, service user resources, program venue costs, and proportionate operational overheads necessary to deliver funded outcomes.
Unrestricted funds are applied to core organisational sustainability. This includes governance, management, financial administration, compliance, office infrastructure, insurance, professional services, and strategic development.
Unrestricted income ensures the charity can maintain safe service delivery, meet regulatory duties, and leverage future funding.
No endowment funds are held.

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

The charity prepared its accounts on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
Independent examination has been undertaken in line with OSCR guidance.
Fund balances reconcile fully to cash and bank holdings at year end.
The charity continues to operate with a mixed funding model comprising restricted programme grants and unrestricted voluntary income, ensuring both service continuity and organisational sustainability.

HSTAR SCOTLAND SC051334

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 £
Individual Donations	11,333				11,333	10,593
Fundraising					-	10,739
Gift Aid	1,739				1,739	3,476
					-	
					-	
					-	
					-	
					-	
Total	13,072	-	-	-	13,072	24,808

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community Grant		500	500	
CTSI		5,612	5,612	
FairerLives Nat.Lot		56,590	56,590	
Falkirk CVS		17,210	17,210	
Foundation Scotland		5,300	5,300	51
FS FR-0095790		5,000	5,000	-
National Lottery Fund		-	-	34,723
Robertson Trust		15,000	15,000	2,822
SCOTMID		500	500	
SOCAS		45,833	45,833	
SVE		14,740	14,740	2,173
	-		-	-
Total	-	166,285	166,285	39,769

- - -

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 £

- - - - - reference error

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 £
Expenses for fundraising activities	139	40			179	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,322	130,059			151,381	
Grants and donations					-	
Governance costs:						
Audit / independent examination		1,200			1,200	
Preparation of annual accounts		2,000			2,000	
Legal costs	1,036	487			1,523	
Other	985	1,238			2,223	
					-	
Total	23,482	135,024	-	-	158,506	-

- -

SC051334

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Individual Donations	Unrestricted fund 2 - enter name of fund below Gift Aid	Unrestricted fund 3 - enter name of fund below Unrestricted Grants	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	11,333				11,333	10,593
Legacies					-	
Grants					-	
Receipts from fundraising activities				-	-	10,739
Gross trading receipts				-	-	
Gift Aid		1,739			1,739	3,476
Unrestricted Grants					-	
Sub total	11,333	1,739	-	-	13,072	24,808
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11,333	1,739	-	-	13,072	24,808
Payments						
Expenses for fundraising activities	80		58		138	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,075	2,062	12,185		21,322	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	545	485	6		1,036	
Other	935		50		985	
					-	
Sub total	8,635	2,547	12,299	-	23,481	-
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	8,635	2,547	12,299	-	23,481	-
Net receipts / (payments)	2,698	(808)	(12,299)	-	(10,409)	24,808
Transfers to / (from) funds	622	861	10,133		13,782	
Surplus / (deficit) for year	3,320	53	(2,166)		1,207	24,808

Nature and purpose of funds

HSTAR SCOTLAND

SC051334

Additional analysis (3)

6 Breakdown of restricted funds

	Community Grant	CTSI	FairerLives Nat.Lot	Falkirk CVS	Foundation Scotland	FS FR-0095790	National Lottery Fund	Robertson Trust	SCOTMID	SOCAS	SVE	Total restricted funds	Total restricted funds last period
Receipts													
Donations												-	
Legacies												-	
Grants	500	5,612	56,590	17,210	5,300	5,000	-	15,000	500	45,833	14,740	166,285	
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	500	5,612	56,590	17,210	5,300	5,000	-	15,000	500	45,833	14,740	166,285	-
Receipts from asset & investment sales													
Proceeds from sale of fixed assets												-	
Proceeds from sale of investments												-	
Sub total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	500	5,612	56,590	17,210	5,300	5,000	-	15,000	500	45,833	14,740	166,285	-
Payments													
Expenses for fundraising activities	40											40	
Gross trading payments												-	
Investment management costs												-	
Payments relating directly to charitable activities		2,993	29,851	6,943	604	60	32,584	10,684	-	40,602	5,738	111,711	
Grants and donations												-	
Governance costs												-	
Audit / independent examination							800	400				1,200	
Preparation of annual accounts			37				101	3,100				3,238	
Legal costs					148		114	225				487	
												-	
												-	
Sub total	40	2,993	29,888	6,943	752	60	33,599	14,409	-	40,602	5,738	116,676	-
Payments relating to asset and investment movements													
Purchases of fixed assets												-	
Purchase of investments												-	
Sub total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total payments	40	2,993	29,888	6,943	752	60	33,699	14,409	-	40,602	5,738	135,024	-
Net receipts / (payments)	460	2,619	26,702	10,267	4,548	4,940	(33,599)	591	500	5,231	9,002	31,261	-
Transfers to / (from) funds	-	-	-	-	51	-	34,723	2,822	-	-	2,173	39,769	
Surplus / (deficit) for year	460	2,619	26,702	10,267	4,599	4,940	1,124	3,413	500	5,231	11,175	71,030	-

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name **HSTAR SCOTLAND SCIO**
Registered charity number	**SC051334**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	**11**	**2024**	**to**	**31**	**10**	**2025**

Set out on pages (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

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:** Izabela Królikowska **Date:** 16/02/2026

Name: Izabela Królikowska

Relevant professional qualification(s) or body (if any): HND in Accounting (ACCA)

Address: 41 Monteith Avenue, Stirling
FK7 9BJ

*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	

INDEPENDENT EXAMINATION

HSTAR SCOTLAND SCIO

ACCOUNTS UP TO 31/10/2025

For: Board of Trustees, HSTAR SCOTLAND SCIO

Introduction & Responsibilities

This report is provided pursuant to the requirements of the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005. As Independent Examiner, I was appointed to review the accounts for Stirling Aid for the year ended 30/10/2025. The charity's income is below the statutory audit threshold, qualifying it for independent examination in accordance with Scottish charity law and OSCR guidance.

The responsibility for preparing accounts and maintaining proper accounting records rests with the charity's trustees. My responsibility as independent examiner is to review the accounts and supporting documents to determine whether certain statutory requirements have been met.

Examiner's Review Process

- ✓ Reviewing all accounting records provided by EC on behalf of HSTAR SCOTLAND SCIO.
- ✓ Verifying financial entries against original bank statements, invoices, receipts, and other supporting documentation.
- ✓ Regular communication and consultation with trustees to clarify and resolve queries.
- ✓ Application of ethical and professional standards in my capacity as a certified bookkeeper and payroll consultant.

Reflection on Documentation and Evidence Status

I confirm all requested accounting records and supporting documentation were received from HSTAR SCOTLAND SCIO in a timely and complete manner. The information provided enabled a comprehensive review of the financial position and transactions for the year. All records have been thoroughly verified with no outstanding matters or unresolved queries at the conclusion of my examination.

Basis of Independent Examiner's Statement

This independent examination was conducted in line with the Charities Accounts (Scotland) Regulations 2006 and relevant guidance from the Office of the Scottish Charity Regulator (OSCR). The procedures undertaken are less detailed than those required for an audit and do not constitute an audit opinion. The examination involved review rather than full verification, and assurances are limited to the matters considered in the course of my review.

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:
    1. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    2. to prepare accounts which accord with the accounting records and 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.

This lease provides a solid opportunity for stable, flexible premises at a reasonable cost. The key protections - break clause, service charge cap, and legal review - are in place to manage long-term risk.

Name: Izabela Królikowska
Address: 41 Monteith Avenue, Stirling

Qualifications: HND in Accounting (ACCA)
Post Code: FK7 9BJ

Signature: Izabela Królikowska

Date: 08/02/2026

Independent Examiner's Detailed Review Outcome
HSTAR Scotland SCIO
Financial Year Ended: 31 October 2025
Independent Examiner: Izabela Królikowska

1. Scope of the Independent Examination
I have undertaken the Independent Examination of the financial statements of HSTAR Scotland SCIO for the financial year ended 31 October 2025.

The examination has been conducted in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the applicable provisions of the Charities Statement of Recommended Practice (SORP).

My review has included consideration of:

- The Profit and Loss / Statement of Financial Activities
- The Balance Sheet as at 31 October 2025
- Comparative prior-year figures
- Supporting ledgers and tracking summaries
- Fund allocation records
- Year-end accruals and liability recognition
- Governance narrative within the Trustees' Annual Report

2. Accounting framework and preparation standards
The accounts have been prepared on an accruals basis and align with the presentation and disclosure expectations set out within the Charities SORP framework.

I can confirm that the financial statements:

- Reflect appropriate recognition of income and expenditure within the correct reporting period
- Include year-end adjustments for payroll, statutory liabilities, and other accrued costs
- Demonstrate clear separation and tracking of charitable funds
- Present comparative figures consistent with the prior reporting year
- The structure and format of the accounts are consistent with regulatory expectations for a Scottish charity of this size and nature.

3. Review of financial records and bookkeeping integrity
As part of the examination, I reviewed underlying financial records and reconciliations supporting the year-end position.

I found that financial documentation was maintained to a high standard, with particular strengths noted in the following areas:

- Clear digital bookkeeping structure
- Consistent income categorisation aligned to funding streams
- Detailed grant tracking and allocation schedules
- Transparent audit trail from ledger to financial statements
- Timely bank reconciliations
- Accurate recording of payroll and statutory deductions

The level of recording demonstrates strong internal financial management and reflects careful stewardship of charitable funds.

4. Fund management and restricted income oversight
I reviewed the treatment of restricted and unrestricted funds, including allocation and utilisation.

Records indicate that:

- Restricted funding has been clearly identified and ring-fenced
- Expenditure aligns with funder intent and program delivery
- Tracking mechanisms are in place to support fund reporting
- No material misallocation or fund mixing concerns were identified

This reflects sound grant management practice and compliance with SORP fund accounting principles.

5. Year-end financial position – reasonableness review

The Balance Sheet position as at 31 October 2025 has been assessed for accuracy, completeness, and reasonableness.

Key observations:

- Net assets are fairly stated
- Cash balances reconcile to bank records
- Liabilities reflect routine operational accruals
- No material undisclosed obligations were identified
- Asset values are proportionate and appropriately depreciated where applicable
- The charity's year-end position presents a true and balanced reflection of its financial standing.

6. Comparative consistency with prior year

- Comparative figures from the previous financial year have been reviewed to ensure continuity and reporting consistency.
- No anomalies, restatements, or presentation inconsistencies were identified.
- Financial movements between years are transparently explained through operational activity, funding cycles, and expenditure patterns.

7. Governance and financial oversight environment

In addition to numerical accuracy, I considered the wider financial governance environment.

Evidence reviewed indicates:

- Active Trustee oversight of finances
- Structured financial reporting to the Board
- Budget monitoring practices
- Segregation of duties between governance and financial operations
- Professional financial consultancy support
- This governance structure strengthens financial accountability and reduces risk exposure.

8. Examiner's opinion

Based on the examination undertaken, I can confirm that:

- Proper accounting records have been kept
- The accounts are in agreement with those records
- The financial statements comply with the applicable regulations
- No material matters have come to my attention that would require disclosure or adjustment
- The accounts present a fair, accurate, and transparent view of the charity's financial affairs for the year ended 31 October 2025.

9. Professional acknowledgement

I would like to formally acknowledge the quality of financial preparation undertaken for this reporting period.

The accounts reflect:

- High attention to detail
- Strong recording discipline
- Clear audit trails

- Accurate period allocation
- SORP-aligned presentation

The financial management and grant tracking systems in place provide a robust foundation for both compliance and strategic oversight.

10. Final approval

Having completed the Independent Examination in full, I am satisfied that the financial statements meet the required standards and regulatory expectations.

I therefore approve the accounts for submission and inclusion within the charity's official annual reporting and OSCR filing.

Izabela Królikowska

Izabela Królikowska

Independent Examiner

08/02/2026

Funds carried forward (£72,236)

The £72,236 shown in the bank at year end does not represent unrestricted reserves available for general use. The majority related to restricted grant funds held for delivery against funder conditions and committed programs activity. Approximately £71,030 related to restricted funds, while unrestricted funds were approximately £1,206. The charity therefore does not hold significant free reserves. In the current year we have received some unrestricted funding (People’s Postcode and Robertson Trsut) which significantly improved charity to gain some unrestricted spending still in line with charitable purposes.

Financial planning for worst case scenario / winding down

Yes, the charity considers financial risk through trustee oversight, review of liabilities, and careful management of commitments. The charity operates with a modest part time staffing model, with staff working between 21 and 28 hours weekly, and one role at 8 hours weekly. We are also an accredited Living Wage employer. This lean staffing structure helps keep fixed commitments proportionate and limits potential redundancy exposure. In a worst case scenario, the charity would seek to manage an orderly wind down in line with charity law and employment obligations, including prioritising statutory commitments such as staff costs, notice obligations, accrued leave, and any redundancy liabilities. Our focus, however, remains on early risk management and sustainability planning to avoid such circumstances arising.

HMRC balance (£11,000+)

The amount shown in the accounts relates to employer National Insurance and PAYE liabilities recognised at the accounting date as a short-term creditor due within 30 days, rather than historic arrears or unpaid tax debt. This arose due to year-end timing, where payroll liabilities had accrued but settlement fell after the balance sheet date. Our HMRC PAYE account has remained current, with no outstanding balance due. HMRC records show each monthly PAYE period in both 2024–25 and 2025–26 closed with an amount due of £0.00, confirming liabilities have been managed and settled in the normal course of operations. The balance disclosed in the accounts should therefore be understood as a timing accrual rather than a compliance concern.

I hope this provides reassurance, and I would be happy to provide any further clarification if helpful.

Kind regards,

Ewelina M Chin

Financial and Grant Management Consultant

HSTAR Scotland SCIO (SC051334)
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Stirling, FK8 1NQ, Scotland
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