Moston Care Foundation

Scottish Charity Number SC044389
Registered Number SC452587

Report and financial statements

for the period ended 31 December 2025

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Directors, officers and advisers

Registered number	SC452587
Charity number	SC044389
Directors	Douglas Alexander Armstrong
Bankers	Royal Bank of Scotland Group plc
Registered office	3rd Floor 6 St Andrew Square Edinburgh EH2 2BD

Directors' report
for the period ended 31 December 2025

The directors are pleased to submit the annual report and financial statements of the company for the period ended 31 December 2025.

Registered numbers
Registered number – SC452587. Charity number – SC044389.

Reference and administrative information
Moston Care Foundation was incorporated as a company limited by guarantee on 18 June 2013 and has been recognised by the Inland Revenue as a charity within Scotland for tax purposes and has been granted exemption from the requirement to have "limited" as part of its name.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Structure, governance and management
The directors, as the charity trustees, are responsible for the overall management and control of the Trust. Directors receive appropriate training as part of their continuing professional development. The directors are the founders of the company.

Objectives and activities
The company's objectives are:

(a) the relief of mental and physical health conditions and poverty of elderly, disabled, sick or infirm persons and their carers within the United Kingdom;
(b) the relief of persons in need of emotional, social and psychological support;
(c) the advancement of education; and
(d) such other charitable purposes as the directors may from time to time decide.

Reserves
Accumulative reserves represent unrestricted funds.

Financial review and achievements
This was the twelfth year in which the charity has operated. No donations were made during the year. There is net income of £6,056 (*2024: £517*) for the year. There are unrestricted funds of £4,946 (*2024: £132)* at the year end.

Future plans
The trustee has decided to wind up the charity and all funds have been distributed to eligible charities. The trustee is underwriting the final costs of winding up the charity.

Risk management
The directors have the overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. The directors are satisfied that the major risks identified have been adequately mitigated where necessary.

On behalf of the Board

Douglas Armstrong

Douglas A Armstrong
Director

25 September 2026

Statement of directors' responsibilities in respect of the financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Directors of Moston Care Foundation

I report on the financial statements of the charity for the period ended 31 December 2025 which are set out on pages 5 to 8.

Respective responsibilities of directors and examiner

The charity's directors 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 (as amended). The charity directors consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the directors 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
    - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended);

    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.

Andrew Niblock

Andrew Niblock CA 25 September 2026
Independent Examiner

Income and expenditure account – unaudited (includes statement of financial activities)

for the period ended 31 December 2025

	Notes	**2025 £**	**2025 £**	2024 £	2024 £
Incoming resources – continuing operations					
Unrestricted donations received	*4*		**6,056**		516
Total incoming resources					516
Resources expended					
Governance costs	*5*	**(1,110)**		(1,056)	
Bank charges		**-**		-	
Total resources expended			**(1,110)**		(1,056)
Net incoming/(outgoing) resources – continuing operations			**4,946**		(540)
Unrestricted funds brought forward			**132**		672
Unrestricted funds carried forward			**5,078**		132

Balance sheet - unaudited
as at 31 December 2025

	Notes	**2025** **£**	**2025** **£**	2024 £	2024 £
Current assets					
Cash at bank		**6,188**		1,189	
Current liabilities					
Accruals	*6*	**(1,110)**		(1,057)	
Net current assets			**5,078**		132
Net assets			**5,078**		132
Represented by:					
Accumulated surplus on income and expenditure account – unrestricted funds			**5,078**		132

Statement by the directors forming part of the balance sheet

For the period ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Douglas Armstrong

Douglas A Armstrong
Director

25 September 2026

Notes to the financial statements - unaudited
for the period ended 31 December 2025

1 Accounting policies

Accounting convention
The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice on Accounting and Reporting by Charities revised in March 2005.

Going concern basis of preparation
The accounts have been prepared on a going concern basis. The directors consider that the going concern basis for the preparation of the financial statements is appropriate as the charity has the resources to enable the liabilities of the charity to be met as they fall due.

During the period, the charity changed its accounting reference date from 30 June to 31 December. As a result, the financial statements cover the 18-month period ended 31 December 2025. The comparative figures are for the 12-month period ended 30 June 2024.

Income recognition
All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are recognised when receivable;
- Interest is included when receivable;
- Income tax is recognised when receivable.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Donations are approved by the director in furtherance of the objectives of the charity. These are recognised when paid;
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and company filing costs.

Financial instruments
The charitable company only enters into basic financial instruments. Financial assets are initially measured at transaction price and subsequently held at cost, less any impairment. Financial liabilities are initially measured at transaction price and subsequently held at amortised cost.

2. Wages and salaries

(a) The directors did not receive any remuneration nor reimbursement of expenses during the year.
(b) During the year there were no employees of the company.

3. Taxation

The company is a charity and, as such, is exempt from taxation.

Notes *(continued)*
for the period ended 31 December 2025

4. Related party transactions

During the year donations totalling £6,056 (*2024:* £516) were received from the director.

5. Independent examiner's fees

Accruals include £540 independent examiner's fee in respect of the period ended 31 December 2025 (*2024: £516*).

6. Financial instruments

	2025	2024
	£	£
Carrying amounts of financial liabilities		
Financial liabilities measured at amortised cost – creditors	**1,110**	1,056

7. Members' liabilities

Each member undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

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TRANSACTION DETAILS	DOCUMENT DETAILS
Reference Number 9F32DE4A-9C52-4ECF-A511-2752C6F432AE	**Document Name** Moston Care 2025 Accounts
Transaction Type Signature Request	**Filename** Moston_Care_2025_Accounts.pdf
Sent At 25/09/2026 14:09:40 +00	**Pages** 10 pages
Executed At 25/09/2026 14:11:36 +00	**Content Type** application/pdf
Identity Method email	**File Size** 266 KB
Distribution Method email	**Original Checksum** 429a9e7a1ffe5a3a5dec75f3c34246cf415b64dbdd844ee4b4a4e689884b8319
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Name Douglas Armstrong	**Status** signed	**Viewed At** 25/09/2026 14:11:16 +00
Email douglas.armstrong@dmws.com	**Multi-factor Digital Fingerprint Checksum** 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945	**Identity Authenticated At** 25/09/2026 14:11:36 +00
Components 2	**IP Address** 104.28.40.142	**Signed At** 25/09/2026 14:11:36 +00
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Name Andy Niblock	**Status** signed	**Viewed At** 25/09/2026 14:10:16 +00
Email andy.niblock@hlca.co.uk	**Multi-factor Digital Fingerprint Checksum** 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945	**Identity Authenticated At** 25/09/2026 14:10:38 +00
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