

Independent Examiner's Report to the Trustees of Scottish Aid to Eastern Europe - SC032485

I report on the accounts of the charity for the year ended 31/12/2025 which are set out on the attached pages.

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) of the Act and to state whether particular matters have come to my attention.

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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 view given by the accounts.

Independent examiner's statement

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

1. which give 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.

Name : WILLIAM MARKS (W. Marks)

Relevant Professional qualification/professional body: CIMA.

Address : 15 Glenacre Crescent, Uddingston, Glasgow, G71 6EJ

Date : 8th APRIL 2026

SCOTTISH AID TO EASTERN EUROPE

Scottish Charity No. SC032485

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDING 31st DECEMBER 2025

Scottish Aid to Eastern Europe is a charitable unincorporated organisation. Our purposes are to collect or purchase various items including foodstuffs, clothing, medicines, Christian literature and other materials or equipment. These items will be transported to Eastern Europe or purchased locally to enhance the spiritual and physical well-being of people of all ages and the general relief of poverty. ALL items are freely donated and are not for resale.

Due to rising transport costs, we now purchase the aid in Romania. By asking the three charities the items most needed, we now target their immediate requirements and deliver them immediately.

Gordon Lyon and Nigel Yates travelled to and from Oradea in May and June. The recipients were Emanuel Hospice, PULS a charity dedicated to supporting women considering terminations and Caminul Felix who care for orphans and vulnerable adults.

As in previous years, our co-workers in Oradea took us on tours of their premises and activities and we met some of the recipients of the aid. It was good to see developments in their work. We visited a family in the village of Tărian with a colleague from Emanuel Hospice. We also visited a family in the village of Tămășeu with colleagues from PULS.

Throughout 2025, Gordon Lyon delivered seven Power Point presentations; three presentations in churches, two to home groups, one in a hotel and one to a London church via Zoom. The presentations showed the purchase and delivery of goods and some of the recipients.

Our communication channels are regularly updated. Our 2025 Newsletter was posted to donors in January 2026 and an e-Newsletter was emailed to other interested parties at the same time. Our website contains a more detailed account of our 2025 trip as well as all previous trips.

At £8,021, our income from donations received decreased by 4.99% of the previous year's sum of £8,442. Our total payments for charitable activities increased by 1.58%. Flights were more expensive in 2025. We ended the year with a bank balance of £18,611.36. This decrease on 2024 was due to our wish to give £5,000 to Emanuel Hospice for medicines despite fewer donations.

The Charity's trustees are Dr Gordon Lyon (Chairman), Miss Fiona McKay (Treasurer), Mrs Ella Taggart and Mr Bill Kerr. Requests for further information can be made to Dr Gordon Lyon, 46 Margaret Street, Greenock PA16 8EB or e-mail to lyongordon49@gmail.com Further information can also be found at www.sae.org.uk where full details of the charity are set out.

The accounts for the year are attached and form part of this report.

Approved by the Trustees on (Date) 28/2/26 and signed on their behalf by

Gordon Lyon Gordon Lyon, Chair of Trustees

Examined by W Marks on (Date) W marks - 08/04/2026

Scottish Aid to Eastern Europe, Scottish Charity No. SC032485

Receipts and Payments Account for the year ended 31st December 2025

	2025	2024
	£	£
RECEIPTS		
DONATIONS RECEIVED	8021	8442
SALE OF VAN	0	13000
GIFT AID	1180	1853
TOTAL RECEIPTS	<u>9201</u>	<u>23296</u>
PAYMENTS		
Maintenance	0	390
Fuel	0	121
Web site	185	0
Bank Charges	78	97
Postage	7	6
Office Supplies	294	6
	<u>564</u>	<u>620</u>
Payments for charitable activities:		
Travel Insurance	60	55
Medicines	5000	5091
<u>Aid Trip Expenses - Romania</u>		
Flights	1202	860
Overseas Expenses	555	601
Purchase of Aid	4679	4710
Total payments for charitable activities	<u>11496</u>	<u>11317</u>
Governance costs:		
Auditor	0	0
Total governance costs	<u>0</u>	<u>0</u>
Total payments	<u>12061</u>	<u>11937</u>
Surplus / deficit for year	<u>(2860.08)</u>	<u>11359</u>

All funds are unrestricted

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Scottish Aid to Eastern Europe, Scottish Charity No. SC032485

Statement of Balances as at 31st December 2025

	2025	2024
	£	£
Bank and Cash in Hand:		
Opening Balances	21471.44	10112.36
Cash in Hand	0	0
Surplus / (Deficit) for year	<u>(2860.08)</u>	<u>11359.08</u>
Closing Balance	<u>18611.36</u>	<u>21471.44</u>

Approved by the Trustees on 28/2/26 and signed on their behalf by

Gordon Lyon, Chair of Trustees Gordon Lyon

Examined by W Marks on W. Marks - 08/04/2026

Scottish Aid to Eastern Europe, Scottish Charity No. SC032485

Statement of Balances as at 31st December 2025

	2025	2024
<u>Fixed Assets</u>	<u>£</u>	<u>£</u>
	<u>0</u>	<u>0</u>
<u>Current Assets</u>		
Bank	18611	21471
Net Assets	<u>18611</u>	<u>21471</u>
<u>Financed By:</u>		
Cash at Bank	18611	21471
Cash in Hand	<u>0</u>	<u>0</u>
	<u>18611</u>	<u>21471</u>

Approved by the Trustees on 28/2/26 and signed on their behalf by

Gordon Lyon

Gordon Lyon, Chair of Trustees

Examined by W Marks on (Date)

w marks - 08/04/2026