APPENDIX 1

OSCR
Scottish Charity Regulator

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Positive Scotland
Other names charity is known by	
Registered charity number	**SC050877**
Charity's principal address	[redacted]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to [redacted]point trustee (if any)
1	[redacted]			
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APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	The Trustees adopted a new 'SCIO appropriate' constitution in 2020 to facilitate the intended transition to the SCIO status it has now.
Trustee recruitment and appointment	Positive Scotland is currently governed and supported by four Charity Trustees. They are appointed for their skills and expertise in furthering the aims and objectives of the organisation, and for their administrative and management abilities. Each Trustee is also invited to take a portfolio of particular areas and issues relating to the work of Positive Scotland in which they will provide an overview and support. The Trustees are appointed in accordance with the Constitution. On appointment they receive an induction, and on-going training and support as required. The Trustees usually meet on a quarterly basis, with ad-hoc meetings to deal with specific issues. The Management Committee is responsible for the governance of the organisation, and day-to-day matters are delegated to Tam Cassidy who is responsible to the Trustees for their performance. The organisation has detailed procedures, well established policies and practices, and there are clear lines of accountability. Appraisals are conducted across the organisation. The Trustees meet regularly to discuss strategic issues, management and volunteer/staff reports and finance.

Objectives and activities

Charitable purposes	**The advancement of human rights, conflict resolution or reconciliation** We were founded to build positive links with indigenous peoples, with a focus on regions of the world impacted upon by historic British Colonialism. We look for common ground between us to use as a catalyst to bring learning and reconciliation. **The advancement of citizenship or community development** We provide opportunities for communities to become involved in activities that bring a sense of pride in their community and develop and learn new skills that will benefit them and their community in the future. **The advancement of the arts, heritage, culture or science** We believe that arts, heritage, culture and science have a key roll to play in bringing understanding of who we are, fulfilment in achieving goals relative to us and understanding the science behind the lives we live. **The advancement of education** We involve local communities in reciprocal learning opportunities about home and abroad and all cultures and people
Summary of the main activities in relation to these objects	Positive Scotland is an international organisation based in Scotland. We exist to develop positive links with indigenous people all over the world, and we have a specific focus on regions of the world that have been impacted upon by historical British Colonialism. We do this by initiating partnerships which allow two way learning to develop understanding between our peoples. We want to help build a future in which all our children now, can trade in knowledge and respect in the future. At home these partnerships are aimed at addressing 'aspirational marginalisation' in our society, by creating a window of opportunity for people to reach out to the wonderful diversity, and the rich cultures & traditions that exists in our world for us all to enjoy together.

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Achievements and performance

Summary of the main achievements of the charity during the financial period	This was the fourth year of the Organisation having charitable status. we have not managed to obtain any funding for this year.

Financial review

Brief statement of the charity's policy on reserves	The Charity has a plan to develop reserves equivalent to 3 months running costs in its first three years of operation. Recognising that 3 months is not sufficient to cope in a significant financial crisis, the Trustees will work towards holding unrestricted reserves equivalent to 6 months operating costs which should enable Positive Scotland to deliver a sustainable service and to provide sufficient funds to account for economic challenges expected in the medium to long term future
Details of any deficit	n/a
Donated facilities and services (if any)	n/a

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) *OSCR will accept digital or typed signatures*	[redacted]	
Full name(s)	[redacted]	
Position (e.g. Chair)	Trustee	
Date	31/12/25	

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Positive Scotland
Registered charity number	SC050877

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	24	**to**	31	03	25

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 [other than that disclosed on the attached page*]

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:** [redacted] **Date:** 31/12/25

Name:

Relevant professional qualification(s) or body (if any):

Address:

*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	