

Scot Aid

Scottish Charitable Incorporated Organisation Number SC050319

Trustees' Report and Financial Statements

For the year 1 January 2025 to 31 December 2025

Scot Aid
Trustees' Report and Unaudited Financial Statements
For the year 1 January 2025 to 31 December 2025

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Trustees

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Scottish Charitable Incorporated Organisation Number SC050319

Scot Aid
Trustees' Report and Unaudited Financial Statements
For the year 1 January 2025 to 31 December 2025

The trustees present their report and the financial statements for the period 1 January 2025 to 31 December 2025

Aims and activities

Scot Aid is a humanitarian aid and development organisation founded in July 2020, dedicated to preventing and alleviating poverty.

Purpose

To relieve poverty, ease suffering of individual, families and communities affected by poverty by mainly providing basic necessities such as food provision, clean water and hygiene products.

Objectives

The principal objective is the prevention and relief of poverty.

Achievements and performance during the year 2025

Scot Aid pursues its charitable objectives by providing essential support — including food, clean water, shelter, medical supplies and financial aid — to vulnerable families both overseas and here in Scotland.

Throughout 2025, humanitarian needs across the Middle East remained acute. Scot Aid sustained and expanded its relief programmes in Palestine, Yemen and Lebanon, responding to some of the most severe crises of the year.

In Palestine, the Gaza Strip continued to face profound devastation as a result of ongoing conflict and displacement. Scot Aid prioritised emergency relief for displaced families, delivering food parcels, water aid, medical support and winter relief to those most in need. In Yemen, where the threat of famine persisted, Scot Aid strengthened its seasonal relief work, expanding its Ramadan and Eid distribution projects to reach a greater number of families.

In Lebanon, Scot Aid provided support to families affected by displacement and economic hardship, delivering essential food and financial aid.

Looking ahead to 2026, the organisation will focus on securing the funding necessary to advance its objectives. Our principal goals are to strengthen our income generation processes, increase the number of end beneficiaries we reach, and recruit and develop a growing base of volunteers.

Financial Review

During the financial year the charity received various donations that helped us fund relief projects like:

- Food Security
- Water Relief
- Sponsorship
- Student Support.
- Emergency Humanitarian Aid

Reserves Policy

The organisation aims to maintain sufficient reserves to fund projects that can prevent and/or give relief of poverty.

Principal Funding Sources

The trustees are actively seeking out project funds and donations to achieve their objective.

Structure, governance and management

The governance of the charity is overseen by a board of trustees.

The SCIO is governed by its constitution and trustees are appointed in accordance with the relevant provisions of those articles.

Governing document

The organisation is a Scottish Charitable Incorporated Organisation (SCIO), incorporated on 23rd of July 2020

The charitable company was established under a constitution which established the objects and powers of the SCIO and is governed under its Articles of Association.

Recruitment and appointment of Trustees

The trustees of the SCIO are also the members of the SCIO. Nominations to the board of trustees are considered and approved at board meetings.

Induction and training

New trustees are invited and encouraged to attend an introductory meeting with the other trustees to familiarise themselves with SCIO and the

context within which it operates. The meeting covers:

- the obligations of the trustees;
- the main documents which set out the operational framework for the charities, including the constitution; objectives.
- resourcing and the current financial position and future plans.

Risk management

The trustees have considered and assessed the major risks to which the charitable company is exposed and have put in suitable procedures and controls to mitigate these risks.

Organisational structure

The organisation has a board of trustees who meet quarterly and are responsible for the strategic direction and policy of the charity. Board members represent a variety of professional backgrounds relevant to the work of the charitable company.

Scot Aid
Trustees' Report and Financial Statements
For the year 1 January 2025 to 31 December 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Charity law the trustees 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 charity and of the profit or loss of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP (FRS 102)
- make judgments and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the board of trustees

Members of the board of trustees who are trustees for the purpose of charity law, who served during the period and up to the date of this report, are set out in the contents page.

This report has been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with financial reporting standard 102 (FRS 102) (effective 1 January 2015) as amended by Update Bulletins and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

10 Sep 2026

Approved by the board on and signed on its behalf by



Husam Freikh
Trustee

Scot Aid
Independent Examiner's Statement
For the year 1 January 2025 to 31 December 2025

I report on the accounts of Scot Aid for the period from the 1 January 2025 to 31 December 2025, which comprise of the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the SCIO's trustees as a body in accordance with section 44 of the charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purposes. To the fullest extent permitted by law, I do not assume the responsibility to anyone other than the charity or the charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of directors and the Independent Examiner

The SCIO's trustees (who are also the directors of the charitable company for the purposes of company law) 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 SCIO's 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.

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 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 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

Nas Financial Services

10 Sep 2026

Scot Aid
Statement of Financial Activities and Income and Expenditure Account
For the year 1 January 2025 to 31 December 2025

Section A **Statement of Financial Activities and Income and Expenditure Account**

	Notes	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total funds £ F04	Funds £ 2024 F05
Incoming resources						
Income and endowments from:						
Donations and legacies	3	292,740	146,504	-	439,244	483,724
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Investments		-	-	-	-	-
Separate material item of income		-	-	-	-	-
Other		-	-	-	-	-
Total		292,740	146,504	-	439,244	483,724
Resources expended						
Expenditure on:						
Raising funds	4	30,655	-	-	30,655	20,377
Charitable activities	4	202,611	146,504	-	349,115	313,370
Separate material item of expense:		-	-	-	-	-
Salaries and wages	5	33,288	-	-	33,288	30,514
Other expenses - see note	4	49,156	-	-	49,156	30,986
Total		315,710	146,504	-	462,214	395,247
Net income/(expenditure) before		- 22,970	-	-	- 22,970	88,477
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		- 22,970	-	-	- 22,970	88,477
Extraordinary items						
		-	-	-	-	-
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement in funds		- 22,970	-	-	- 22,970	88,477
Reconciliation of funds:						
Total funds brought forward		454,837	-	-	454,837	366,360
Total funds carried forward		431,867	-	-	431,867	454,837

Scot Aid
Balance Sheet
For the year 1 January 2025 to 31 December 2025

Section B **Balance sheet**

	Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total 2024 £ F05
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	6	1,009	-	-	1,009	1,599
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		1,009	-	-	1,009	1,599
Current assets						
Stocks		-	-	-	-	-
Debtors		-	-	-	-	-
Investments		-	-	-	-	-
Cash at bank and in hand	7	737,938	-	-	737,938	674,629
Total current assets		737,938	-	-	737,938	674,629
Creditors: amounts falling due within one year	8	307,080	-	-	307,080	221,391
Net current assets/(liabilities)		430,858	-	-	430,858	453,238
Total assets less current liabilities		431,867	-	-	431,867	454,837
Creditors: amounts falling due after one year						
Provisions for liabilities	8	-	-	-	-	-
Total net assets or liabilities		431,867	-	-	431,867	454,837
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		431,867	-	-	431,867	454,837
Revaluation reserve					-	
Total funds		431,867	-	-	431,867	454,837
					-	0

For the year from the 1 Jan 2025 to 31 December 2025 the SCIO was entitled to exemption from audit. The trustees acknowledge their responsibilities with respect to accounting records and for the preparation of financial statements.

10 Sep 2026

The notes on pages 1 to 8 form part of these financial statements.

These financial statements were approved and authorised for issue by the trustees on and signed on its behalf by:



Husam Freikh
Trustee

Scot Aid
Notes to the Financial Statements
For the year 1 January 2025 to 31 December 2025

Section C	Notes to the accounts
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Note 1 Accounting policies

General information

Scot Aid is a Scottish Charitable Incorporated Organisation registered in Scotland, registration number SC050319.

The address of the charity's registered office is:

34 Eskdale Terrace

Bonnyrigg

EH192BH

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Scot Aid meets the definition of a public benefit entity under FRS102.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charity's transactions are denominated. They comprise the financial statements of the charity drawn up for the period ended 31 December 2025.

Basis of preparation

The accounts have been prepared under the historical cost basis of accounting and in accordance with the applicable accounting standards; Financial Reporting Standard 102, as issued by the Financial Reporting Council (effective 1 January 2015), the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (as amended by Update Bulletins).

Statement of cash flows

The financial statements do not include a cash flow statement because the charity, a small reporting entity, is exempt from the requirements to prepare such a statement under the Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland' (FRS 102).

Going Concern

The financial statements are prepared on a going concern basis.

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
				✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
				✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		

Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		☒	☐	☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		☒	☐	☐
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes	No	N/a
		☒	☐	☐
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☐	☐	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☒	☒	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☐	☐	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☐	☐	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☐	☐	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☐	☐	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	292,740	146,504	-	439,244	483,724
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		292,740	146,504	-	439,244	483,724
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		292,740	146,504	-	439,244	483,724

Note 4

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	6,277	-	-	6,277	179	-	-	179
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	10,578	-	-	10,578	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	13,800	-	-	13,800	20,198	-	-	20,198
Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
Total expenditure on raising funds	30,655	-	-	30,655	20,377	-	-	20,377
Expenditure on charitable activities:								
Charitable activities (amounts paid)	-	44,713	-	44,713	-	92,696	-	92,696
Charitable activities (amounts committed to be paid)	202,611	101,791	-	304,402	98,236	122,438	-	220,674
Total expenditure on charitable activities	202,611	146,504	-	349,115	98,236	215,134	-	313,370
Other								
Accounting Services note	1,430	-	-	1,430	1,380	-	-	1,380
Office expenses	-	-	-	-	-	-	-	-
Website expenses	282	-	-	282	390	-	-	390
Bank Fees	376	-	-	376	370	-	-	370
Cleaning expense	-	-	-	-	-	-	-	-
Depreciation expense	590	-	-	590	388	-	-	388
General Expenses	14	-	-	14	1,024	-	-	1,024
Insurance	-	-	-	-	48	-	-	48
Outsourced support services	30,000	-	-	30,000	17,500	-	-	17,500
Legal fees	-	-	-	-	-	-	-	-
Professional Fees	40	-	-	40	786	-	-	786
Postage, Printing & Stationery	394	-	-	394	1,042	-	-	1,042
IT software and consumables expense	1,672	-	-	1,672	728	-	-	728
Repairs & Maintenance	-	-	-	-	1,246	-	-	1,246
Rent expense	6,000	-	-	6,000	2,750	-	-	2,750
Subscriptions	4,872	-	-	4,872	528	-	-	528
Telephone expense	1,880	-	-	1,880	853	-	-	853
Travel expense	1,606	-	-	1,606	1,953	-	-	1,953
Total other expenditure	49,156	-	-	49,156	30,986	-	-	30,986
TOTAL EXPENDITURE	282,422	146,504	-	428,926	149,599	215,134	-	364,733

Note 5
 Paid employees
 Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages - independent not related party	32,500	29,792
Social security costs	-	-
Pension costs (defined contribution scheme)	788	722
Other employee benefits	-	-
Total staff costs	33,288	30,514

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	-	-
--	---	---

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

11.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	1	1
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	1	1

Note

6

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-		2,383	2,383
Additions	-	-		-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,383	2,383

14.2 Depreciation and impairments

SL or RB (Straight Line or Reducing Balance)

				SL - 25%	
At beginning of the year	-	-	-	784	784
Disposals	-	-	-	-	-
Depreciation	-	-	-	590	590
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,374	1,374

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	1,599	1,599
-	-	-	1,009	1,009

Note 7
Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	
737,938	674,629
-	-
737,938	674,629



Issuer Naas Financial Services Ltd

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Document fingerprint bbcb384db622a2e522b6860c752a78e3

Parties involved with this document

Document processed	Party + Fingerprint
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Thu, 10th Sep 2026 15:28:22 BST	Abdul Qader Naas - Signer (33283cbf4d28633039198e5157acdfa)
Thu, 10th Sep 2026 15:28:22 BST	Matin Rosyid - Copied In (04d130024ee22972f738d7c24dedac2b)

Audit history log

Date	Action
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Signed document confirmation emailed to party email (80.195.219.213)

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Thu, 10th Sep 2026 15:28:23 BST

Signed document confirmation emails have been sent to all parties
(80.195.219.213)