

Scot Aid

Scottish Charitable Incorporated Organisation Number SC050319

Trustees' Report and Financial Statements

For the year 1 January 2024 to 31 December 2024

Scot Aid
Trustees' Report and Unaudited Financial Statements
For the year 1 January 2024 to 31 December 2024

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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 2024 to 31 December 2024

The trustees present their report and the financial statements for the period 1 January 2024 to 31 December 2024

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 2024

The charity pursues its objectives by providing essential support such as food, clean water, shelter, medical supplies and financial aid to vulnerable families both overseas and within Scotland.

During 2024, humanitarian needs across the Middle East and North Africa remained critical. Scot Aid continued and expanded its relief programmes in Palestine, Yemen, and Lebanon. In Palestine, the Gaza Strip faced ongoing devastation due to conflict. Scot Aid prioritised emergency relief for displaced families, including food parcels, water aid, medical support and winter relief.

In Yemen, the threat of famine persisted. Scot Aid expanded its Ramadan and Eid distribution projects.

During 2025, the organisation will seek to obtain the funding necessary to promote our objectives. Our main goals will be to enhance the income generation income process, increase the number of the end-beneficiaries and recruit more 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 and

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 2024 to 31 December 2024

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.

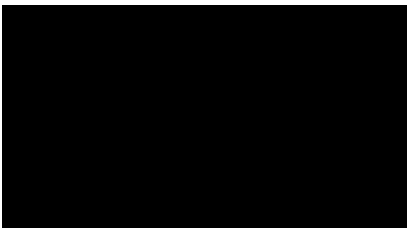
Members of the board of trustees

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.

26 Sep 2025

Approved by the board on and signed on its behalf by



Scot Aid
Independent Examiner's Statement
For the year 1 January 2024 to 31 December 2024

I report on the accounts of Scot Aid for the period from the 1 January 2024 to 31 December 2024, 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.

Naas Financial Services

26 Sep 2025

Scot Aid
Statement of Financial Activities and Income and Expenditure Account
For the year 1 January 2024 to 31 December 2024

Section A Statement of Financial Activities and Income and Expenditure Account

Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Funds £ 2023
	F01	F02	F03	F04	F05
Incoming resources					
Income and endowments from:					
Donations and legacies	268,590	215,134	-	483,724	491,414
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	268,590	215,134	-	483,724	491,414
Resources expended					
Expenditure on:					
Raising funds	20,377	-	-	20,377	26,200
Charitable activities	98,236	215,134	-	313,370	271,141
Separate material item of expense:	-	-	-	-	-
Salaries and wages	30,514	-	-	30,514	4,125
Other expenses - see note	30,986	-	-	30,986	14,028
Total	180,113	215,134	-	395,247	315,494
gains/(losses)	88,477	-	-	88,477	175,920
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	88,477	-	-	88,477	175,920
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):	-	-	-	-	-
assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	88,477	-	-	88,477	175,920
Reconciliation of funds:					
Total funds brought forward	366,360	-	-	366,360	190,440
Total funds carried forward	454,837	-	-	454,837	366,360

Scot Aid
Balance Sheet
For the year 1 January 2024 to 31 December 2024

Section B Balance sheet

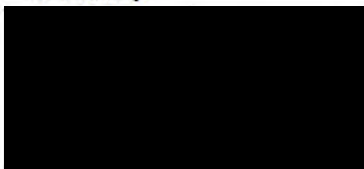
	Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total £ 2023 F05
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	6	1,599	-	-	1,599	634
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		1,599	-	-	1,599	634
Current assets						
Stocks		-	-	-	-	-
Debtors		-	-	-	-	-
Investments		-	-	-	-	-
Cash at bank and in hand	7	674,629	-	-	674,629	391,479
Total current assets		674,629	-	-	674,629	391,479
Creditors: amounts falling due within one year	8	229,125	122,438	-	351,563	25,753
Net current assets/(liabilities)		445,504	- 122,438	-	323,066	365,726
Total assets less current liabilities		447,103	- 122,438	-	324,665	366,360
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities	8	-	-	-	-	-
Total net assets or liabilities		447,103	- 122,438	-	324,665	366,360
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		454,837	-	-	454,837	366,360
Revaluation reserve		-	-	-	-	-
Total funds		454,837	-	-	454,837	366,360

For the year from the 1 Jan 2024 to 31 December 2024 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.

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

26 Sep 2025

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



Scot Aid
Notes to the Financial Statements
For the year 1 January 2024 to 31 December 2024

Section C **Notes to the accounts**

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
EH19 2BH

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 2024.

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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> 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. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	<p>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).</p> <p>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.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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	Yes	No	N/a
	They are valued at cost.	✓		
	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

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	£ Total funds	£ Prior year
Donations and legacies:	Donations and gifts	268,590	215,134	-	483,724	491,414
	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	268,590	215,134	-	483,724	491,414
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:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	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		268,590	215,134	-	483,724	491,414

Note 4

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds in	Unrestricted funds	Restricted income funds	Endowment funds	Total funds in
Expenditure on raising funds:								
Incurred seeking donations	179	-	-	179	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	20,198	-	-	20,198	26,200	-	-	26,200
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	20,377	-	-	20,377	26,200	-	-	26,200

Expenditure on charitable activities:

Charitable activities (amounts paid)	-	92,696	-	92,696	271,141	-	-	271,141
Charitable activities (amounts committed to be paid)	98,236	122,438	-	220,674	-	-	-	-
Total expenditure on charitable activities	98,236	215,134	-	313,370	271,141	-	-	271,141

Other

Accounting Services note	1,380	-	-	1,380	990	-	-	990
Office expenses	-	-	-	-	512	-	-	512
Website expenses	390	-	-	390	299	-	-	299
Bank Fees	370	-	-	370	3,094	-	-	3,094
Cleaning expense	-	-	-	-	-	-	-	-
Depreciation expense	388	-	-	388	258	-	-	258
General Expenses	1,024	-	-	1,024	-	-	-	-
Insurance	48	-	-	48	-	-	-	-
Outsourced support services	17,500	-	-	17,500	-	-	-	-
Legal fees	-	-	-	-	494	-	-	494
Professional Fees	786	-	-	786	-	-	-	-
Postage, Printing & Stationery	1,042	-	-	1,042	8	-	-	8
IT software and consumables expense	728	-	-	728	581	-	-	581
Repairs & Maintenance	1,246	-	-	1,246	-	-	-	-
Rent expense	2,750	-	-	2,750	6,000	-	-	6,000
Subscriptions	528	-	-	528	-	-	-	-
Telephone expense	853	-	-	853	725	-	-	725
Travel expense	1,953	-	-	1,953	1,067	-	-	1,067
Total other expenditure	30,986	-	-	30,986	14,028	-	-	14,028
TOTAL EXPENDITURE	149,599	215,134	-	364,733	311,369	-	-	311,369

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	29,792	4,125
Social security costs	-	-
Pension costs (defined contribution scheme)	722	
Other employee benefits	-	-
Total staff costs	30,514	4,125

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

-	-
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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	-	-

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.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	1	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	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	-	-	-	1,031	1,031
Additions	-	-	-	1,352	1,352
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	-	-	-	397	397
Disposals	-	-	-	-	-
Depreciation	-	-	-	387	387
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	784	784

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

Net book value at the beginning of the year	-	-	-	634	634
Net book value at the end of the year	-	-	-	1,599	1,599

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 £
-	-
-	-
674,629	391,479
-	-
674,629	391,479

Note

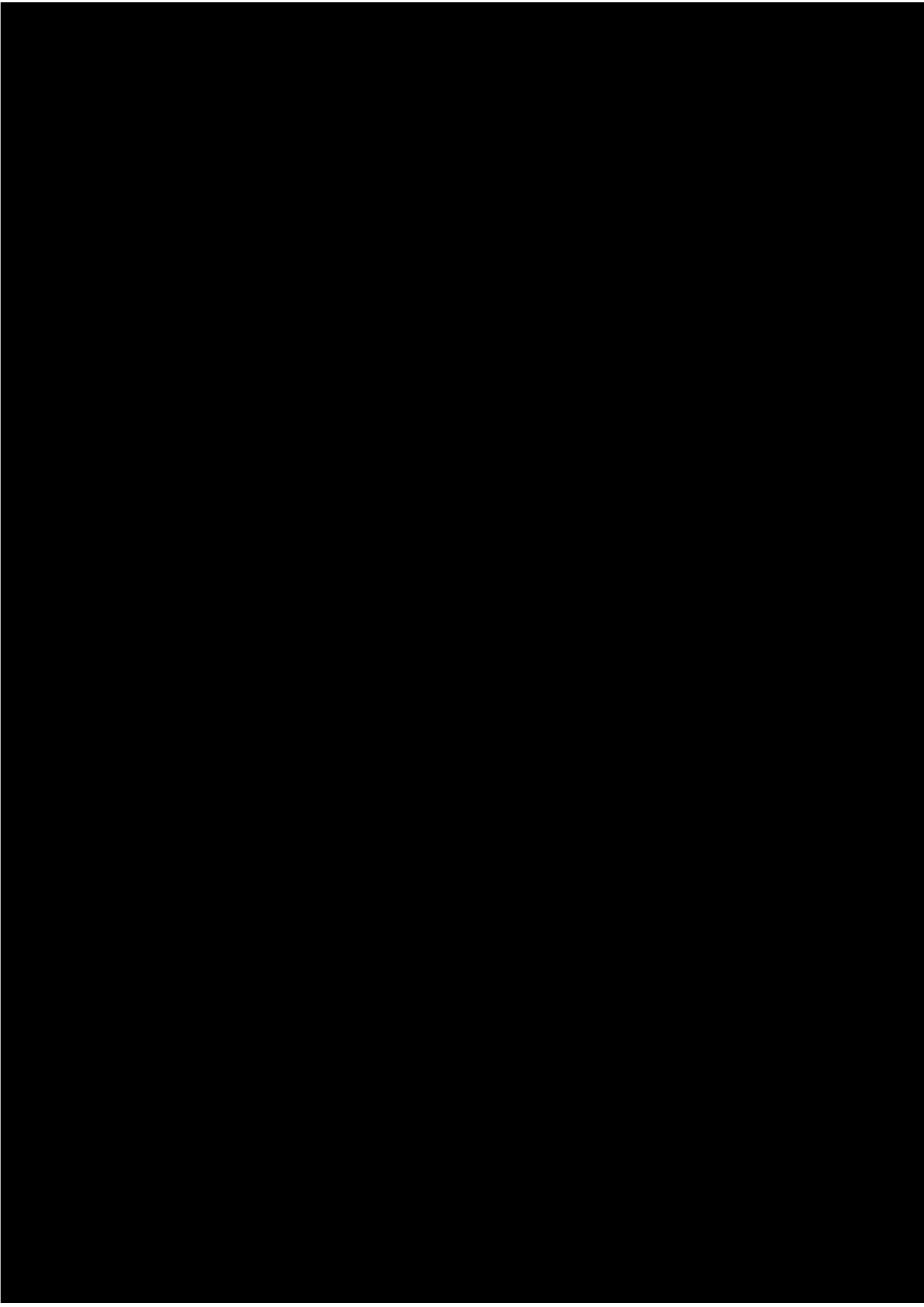
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Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Accruals for charitable activities payable	220,674	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	747	678	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	1,396	-	-	-
Other creditors	6,308	25,075	-	-
Total	229,125	25,753	-	-





Trustees' Annual Report

1 January 2024 – 31 December 2024

Scot Aid

Scottish Charity Number: SC050319

Registered office: 34 Eskdale Terrace, Bonnyrigg, EH19 2BH.

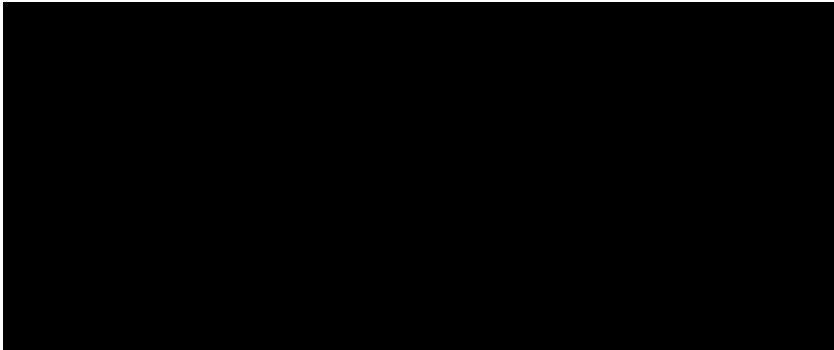
Website: www.scotaid.org.uk

Twitter: @AidScot

Facebook: @ScotAid

Instagram: @scotaid

Charity Trustees



Objectives and Activities

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

The charity achieves its mission by delivering essential support—including food, clean water, shelter, medical supplies, and financial assistance—to vulnerable families both internationally and within Scotland.

2024 Highlights

In 2024, humanitarian needs across the Middle East remained severe. Scot Aid responded by continuing and expanding its relief programmes in **Palestine**, **Yemen**, and **Lebanon**.

- **Palestine:** The Gaza Strip endured ongoing devastation due to conflict. Scot Aid prioritised emergency relief for displaced families, providing food parcels, water aid, medical support, and winter relief packages.
- **Yemen:** With famine still a major threat, Scot Aid scaled up its seasonal aid efforts, including expanded **Ramadan** and **Eid** distribution projects.

Beyond its international work, 2024 was a year of growth and development for Scot Aid. The organisation:

- Recruited new employees and volunteers,
- Formed strategic partnerships to enhance its impact,
- Upgraded its online donation platforms to improve accessibility and support its growing base of donors.

Structure, Governance and Management

Governance

Scot Aid is governed by a **Board of Trustees**, which oversees the strategic direction and ensures compliance with the charity's objectives. The organisation operates as a **Scottish Charitable Incorporated Organisation (SCIO)**, incorporated on **23 July 2020**, and is governed by its constitution, which outlines its objectives and powers.

Governing Document

The charity's governing document is its **constitution**, which sets out the legal framework, operational structure, and charitable purposes of the SCIO.

Trustee Recruitment and Appointment

Trustees of the SCIO also serve as its members. Nominations to the Board are considered and approved during board meetings. New trustees are invited to attend an **introductory meeting** to familiarise themselves with the organisation and its operating context. This meeting covers:

- The legal and ethical obligations of trustees,
- Key governance documents, including the constitution and its objectives,
- The charity's current financial position, resourcing, and future plans.

Risk Management

The Board of Trustees has identified and assessed the major risks facing the organisation. Appropriate procedures and internal controls have been implemented to mitigate these risks and ensure the charity's resilience and sustainability.

Organisational Structure

Scot Aid's Board of Trustees meets **quarterly** and is responsible for setting strategic direction and policy. Board members bring a diverse range of professional expertise relevant to the charity's mission and operations.

Achievements and Performance

During the reporting period, Scot Aid delivered a wide range of projects in Lebanon, Yemen, and Palestine.

Food Security

In 2024, Scot Aid strengthened its food security initiatives in regions experiencing extreme hardship. In Palestine, Yemen, and Lebanon, families were supported with food parcels, hot meals, and essential supplies to ensure consistent access to nutritious food. These interventions eased immediate hunger, promoted dignity, and reduced the stress associated with food insecurity for countless families.

Water Relief

Access to safe water remained a central part of Scot Aid's work in 2024. In Gaza, the desalination project ensured that thousands of families had reliable access to clean drinking water, while in Lebanon, vulnerable refugee households benefited from improved storage and access systems. By delivering sustainable water solutions, Scot Aid helped reduce the prevalence of waterborne illnesses and improve the overall quality of life for the communities we serve.

Sponsorship

The Child Sponsorship Programme continued to provide life-changing support for orphans and children from vulnerable households. Regular assistance enabled children to access education, healthcare, safe housing, and basic necessities. Beyond material support, the programme offered stability and hope, fostering resilience and improving the emotional and social well-being of children living under challenging circumstances.

Student Support

Scot Aid maintained its commitment to education by supporting students and graduates who faced financial barriers. Tuition support enabled students to continue their studies, while short-term employment opportunities offered graduates practical experience and income to support themselves and their families. This work contributed to building a generation of skilled and motivated young people who are better equipped to lead positive change within their communities.

Emergency Humanitarian Aid

Scot Aid remained at the forefront of emergency relief efforts in 2024, responding to crises in conflict and disaster-affected areas. Support included the provision of food, medical supplies, shelter, and other urgent assistance to displaced families. These interventions provided a lifeline during times of acute distress, demonstrating Scot Aid's ongoing commitment to standing alongside vulnerable populations in their most critical moments of need.

Financial Review

Statement of Financial Activities & Income and Expenditure Account

For the year 1 January 2024 to 31 December 2024

	Notes	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Funds 2023
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources						
Income and endowments from:						
Donations and legacies	3	268,590	215,134	-	483,724	491,414
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Investments		-	-	-	-	-
Separate material item of income		-	-	-	-	-
Other		-	-	-	-	-
Total		268,590	215,134	-	483,724	491,414
Resources expended						
Expenditure on:						
Raising funds	4	20,377	-	-	20,377	26,200
Charitable activities	4	98,236	215,134	-	313,370	271,141
Separate material item of expense:		-	-	-	-	-
Salaries and wages	5	30,514	-	-	30,514	4,125
Other expenses - see note	4	30,986	-	-	30,986	14,028
Total		180,113	215,134	-	395,247	315,494
Net income/(expenditure) before		88,477	-	-	88,477	175,920
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		88,477	-	-	88,477	175,920
Extraordinary items		-	-	-	-	-
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement in funds		88,477	-	-	88,477	175,920
Reconciliation of funds:						
Total funds brought forward		366,360	-	-	366,360	190,440
Total funds carried forward		454,837	-	-	454,837	366,360

Balance sheet

For the year 1 January 2024 to 31 December 2024

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total 2023
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	6	1,599	-	-	1,599	634
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		1,599	-	-	1,599	634
Current assets						
Stocks		-	-	-	-	-
Debtors		-	-	-	-	-
Investments		-	-	-	-	-
Cash at bank and in hand	7	674,629	-	-	674,629	391,479
Total current assets		674,629	-	-	674,629	391,479
Creditors: amounts falling due within one year	8	229,125	122,438	-	351,563	25,753
Net current assets/(liabilities)		445,504	- 122,438	-	323,066	365,726
Total assets less current liabilities		447,103	- 122,438	-	324,665	366,360
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities	8	-	-	-	-	-
Total net assets or liabilities		447,103	- 122,438	-	324,665	366,360
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		454,837	-	-	454,837	366,360
Revaluation reserve		-	-	-	-	-
Total funds		454,837	-	-	454,837	366,360

Statement of the charity's policy on reserves

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

Details of any deficit

There was no deficit in any of Scot Aid's funds during this period.

Donated facilities and services

No facilities or services were donated to Scot Aid during this period.

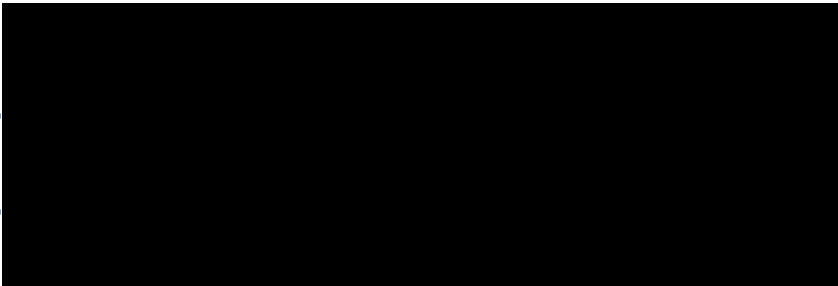
Future plans

Looking ahead, Scot Aid will continue to strengthen and expand its humanitarian programmes. Planned priorities for 2025 include:

- Expanding food security projects in Yemen to reach more families at risk of famine.
- Strengthening education and sponsorship programmes in Lebanon to support vulnerable children and students.
- Continuing to provide emergency relief in Palestine, with a focus on medical support, shelter, and water access.
- Increasing community engagement and awareness in Scotland through events and campaigns.
- Further upgrading digital platforms to support fundraising, transparency, and donor engagement.

Declaration

Signed on behalf of the ch



Print name

Designation

Date