

REGISTERED COMPANY NUMBER: CS002645 (Scotland)
REGISTERED CHARITY NUMBER: SC046974

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2024
for
Scottish Action for Refugees

T B Dunn & Co
Ground Floor (part)
8000 Academy Business Park
51 Gower Street
GLASGOW
G51 1PR

Scottish Action for Refugees

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for the Year Ended 30 November 2024

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Scottish Action for Refugees

Report of the Trustees
for the Year Ended 30 November 2024

The trustees present their report and the financial statements for the year ended 30th November 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS002645 (Scotland)

Registered Charity number

SC046974

Registered office

1/2, 18 Queen Mary Avenue
Crosshill
Glasgow
G42 8DT

Trustees



Chair
Board member
Treasurer
Board member
Secretary

Independent examiner

T B Dunn & Co
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Structure, Governance and Management

The charity is a Scottish Incorporated Organisation (SCIO). It was registered as a SCIO in November 2016.

Appointment of the Trustees

The Board, which meets regularly, are the charity's trustees.

Under the single tier SCIO constitution, no-one can be a member unless also a trustee.

Trustees are elected at the AGM held in December each year. There must be a minimum of 3 and a maximum of 7 trustees on the Board.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Scottish Action for Refugees

Report of the Trustees **for the Year Ended 30 November 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives

The organisation's purposes are: To provide practical assistance, both in the UK and abroad, to persons fleeing their home country due to reasons of war, famine, persecution or poverty. To provide advice and assistance to individuals and groups wishing to provide practical assistance, both in the UK and abroad, and to persons fleeing their home country due to reasons of war, famine, persecution or poverty.

Activities

SAFR collects donated items of practical use in Scotland, and delivers these directly to partner agencies working in refugee camps abroad, and projects supporting refugees in Scotland. SAFR also undertakes fundraising activities to pay for the cost of transportation of goods and to financially support a number of ongoing projects in refugee camps. SAFR also run a community hub for refugees and asylum seekers in Glasgow.

Achievements and Performance

In discussions last year, the Trustees had raised the possibility of closing the charity as it was felt that it had run its course. Relying entirely on volunteers for all roles meant that there was minimal people power to get newer projects off the ground. In addition, there are other organisations such as Refuweegie offering support in Glasgow who are better resourced and established. The Trustees have elected to close SAFR and redistribute the remaining funds between Refuweegie and Hand in Hand for Syria.

Financial Review

Details of income and expenditure are shown in the Statement of Receipts and Payments and the accompanying notes to the Financial Statements.

Details of fund movements over the year are shown in the Statement of Balances.

Reserves Policy

The trustees' policy is to retain unrestricted reserves to cover three months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the year end were £16,975. This is considerably in excess of the minimum required.

Scottish Action for Refugees

Report of the Trustees
for the Year Ended 30 November 2024

Approved by order of the board of trustees on 19 May 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Scottish Action for Refugees

I report on the accounts for the year ended 30 November 2024 set out on pages five to seven.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

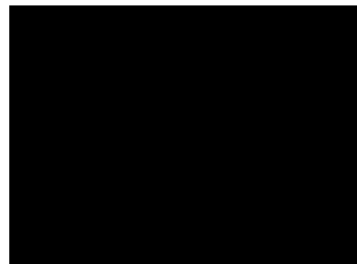
Independent examiner's statement

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 to 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.



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Date: 19 May 2025

Scottish Action for Refugees
Statement of Receipts and Payments
for the Year Ended 30 November 2024

	Unrestricted Funds £	2024 Total £	2023 £
<u>Receipts</u>			
Donations and fundraising	1,509	1,509	1,792
<u>Payments</u>			
Charitable activities	239	239	5,598
	<hr/>	<hr/>	<hr/>
(Deficit) / Surplus for the year	1,270	1,270	(3,806)
	<hr/>	<hr/>	<hr/>

The notes form part of these financial statements

Scottish Action for Refugees

Statement of Balances
At 30 November 2024

	Unrestricted Funds £	2024 Total £	2023 £
Opening cash at bank and in hand	15,705	15,705	19,511
(Deficit) / Surplus for the year	1,270	1,270	(3,806)
	<hr/>	<hr/>	<hr/>
	16,975	16,975	15,705
	=====	=====	=====

Bank and cash balances

Current account	16,975	16,975	15,705
Cash	-	-	-
	<hr/>	<hr/>	<hr/>
	16,975	16,975	15,705
	=====	=====	=====

The financial statements were approved by the Board of Trustees on 19 May 2025 and were signed on its behalf by:



The notes form part of these financial statements

Scottish Action for Refugees

Notes to the Financial Statements
for the Year Ended 30 November 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Taxation

The charity is a registered charity and is exempt from tax on its charitable activities. It is not registered for VAT and therefore expenditure includes VAT where appropriate.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the period ended 30 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the period ended 30 November 2023.

Scottish Action for Refugees
Detailed Statement of Receipts and Payments
for the Year Ended 30 November 2024

	2024 £	2023 £
INCOMING RESOURCES		
Voluntary income		
Donations and fundraising	<u>1,509</u>	<u>1,792</u>
Total incoming resources	1,509	1,792
RESOURCES EXPENDED		
Charitable activities		
Insurance	239	598
Clothes	-	5,000
Food & medical aid	-	-
Training	<u>-</u>	<u>-</u>
	<u>239</u>	<u>5,598</u>
Total resources expended	239	5,598
	<u> </u>	<u> </u>
Net income	<u><u>1,270</u></u>	<u><u>(3,806)</u></u>

This page does not form part of the statutory financial statements