REGISTERED COMPANY NUMBER: SC822621 (Scotland)
REGISTERED CHARITY NUMBER: SC053791

Report of the Trustees and

Unaudited Financial Statements

for the Period 12 September 2024 to 30 September 2025

for

SHARING ANGELS LTD
(A COMPANY LIMITED BY GUARANTEE)

McDaid & Partners
69-71 Hamilton Road
Motherwell
ML1 3DG

SHARING ANGELS LTD

Contents of the Financial Statements
for the Period 12 September 2024 to 30 September 2025

Report of the Trustees
for the Period 12 September 2024 to 30 September 2025

The trustees present their annual report and financial statements of the charity for the period ended 30 September 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

INCORPORATION
The charitable company was incorporated on 12 September 2024.

OBJECTIVES AND ACTIVITIES
Objectives and aims
The objectives and aims of the charity are the prevention or relief of poverty and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage., through making grants, donations, loans or gifts to individuals or other organisations.

Significant activities
During the period the charity undertook and charity dinner with raffle prizes which generated £49,012 of funds.

Volunteers
The charity had no volunteers, other than the trustees, during the period under review.

ACHIEVEMENTS AND PERFORMANCE
Fundraising activities
We had a successful initial launch event. Future development of the charity will depend on time resource being freed up by the Trustees.

FINANCIAL REVIEW
Financial position
The charity sits with a surplus, which will be distributed when appropriate benefactors are identified.

FUTURE PLANS
The charity plans to strengthen its reserves in the future, but for now remains low key.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
As set out in the articles of association the minimum number of trustees is 3 or such higher minimum as the members authorise by ordinary resolution. There is no maximum number of trustees and trustees can be appointed at any time by ordinary resolution of the members or by resolution of the trustees. Trustees shall not be required to serve fised terms or retire by rotation.

Organisational structure
Regular meetings of the trustees enable them to oversee financial information of the charity. The trustees meet annually to review the charity's plans and the financial resources of the charity.

Decision making
Trustees may make decisions by majority vote at a trustees' meeting or by unanimous written resolution, copies of which have to be signed be each trustee who would have been eligible to vote on the matter at a meeting.

Induction and training of new trustees
The trustees of the charity have a good mix of experience and skills, relevant to running the charity. Trustees are trained on their roles and responsibilities of being a board member and their legal responsibilities under relevant charity and company law.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Key management remuneration
The charity is under the day to day control of the trustees.

There are no employees within the charity and no key management remuneration.

Related parties
There were no related party transactions in the period to 30 September 2025.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC822621 (Scotland)

Registered Charity number
SC053791

Registered office
29 Brandon Street
Hamilton
ML3 6DA

Trustees
C J Wilson (appointed 12.9.2024)
Miss B J Wilson (appointed 12.9.2024)
Miss A C Wilson (appointed 12.9.2024)

Independent Examiner
Nicholas Dott CA
McDaid & Partners
69-71 Hamilton Road
Motherwell
ML1 3DG

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Sharing Angels Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company 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 company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13/08/2026 E37C0000-8F47-5A6D-66C2-08DEF9430B87 .... and signed on its behalf by:

Chris Wilson
E37C0000-8F47-5A6D-66B3-08DEF9430B87
....
C J Wilson - Trustee

Independent Examiner's Report to the Trustees of Sharing Angels Ltd

I report on the accounts for the period 12 September 2024 to 30 September 2025 set out on pages five to eight.

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. 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 connection with 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.

N Dott

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Nicholas Dott CA
The Institute of Chartered Accountants of Scotland

McDaid & Partners
69-71 Hamilton Road
Motherwell
ML1 3DG

Date: 13/08/2026

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Statement of Financial Activities
for the Period 12 September 2024 to 30 September 2025

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Other trading activities	2	**84,500**
EXPENDITURE ON		
Raising funds		**35,488**
NET INCOME		**49,012**
TOTAL FUNDS CARRIED FORWARD		**49,012**

The notes form part of these financial statements

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		**49,012**
NET CURRENT ASSETS		**49,012**
TOTAL ASSETS LESS CURRENT LIABILITIES		**49,012**
NET ASSETS		**49,012**
FUNDS	4	
Unrestricted funds		**49,012**
TOTAL FUNDS		**49,012**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ......13/08/2026.......... and were signed on its behalf by:

E37C0000-8F47-5A6D-66CA-08DEF9430B87

Chris Wilson

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....
C J Wilson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments
Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash on hand, deposits held at call with banks, other liquid short-term investments and bank overdrafts.

2. OTHER TRADING ACTIVITIES

	£
Fundraising events	84,500

 continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2025.

4. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.9.25 £
Unrestricted funds		
General fund	**49,012**	**49,012**
TOTAL FUNDS	**49,012**	**49,012**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**84,500**	**(35,488)**	**49,012**
TOTAL FUNDS	**84,500**	**(35,488)**	**49,012**

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 September 2025.

Detailed Statement of Financial Activities
for the Period 12 September 2024 to 30 September 2025

	£
INCOME AND ENDOWMENTS	
Other trading activities	
Fundraising events	**84,500**
Total incoming resources	**84,500**
EXPENDITURE	
Other trading activities	
Event costs	**35,488**
Total resources expended	**35,488**
Net income	**49,012**