

STIRLING AID

Trustees' Annual Report and Receipts & Payments Accounts – INTERNAL USE

For the year ended 30 November 2025

Scottish Charity Number SC048826

Accounting period	1 December 2024 to 30 November 2025
Accounting basis	Receipts and payments
Principal address	42 Upper Craigs, Stirling, FK8 2DW
Constitutional form	Scottish Charitable Incorporated Organisation (SCIO)
Main operating location	Stirling; activities also delivered in Glasgow and overseas through partner organisations

APPENDIX 1 - TRUSTEES' ANNUAL REPORT

Reference and administration details

Charity name	Stirling Aid
Registered charity number	SC048826
Principal address	42 Upper Craigs, Stirling, FK8 2DW
Chair	Zahir Haider - carried forward as unchanged from the prior reporting position
Treasurer	Azra Bhatti - carried forward as unchanged from the prior reporting position
Other trustees	No changes reported by the charity for this accounting period. Final trustee list should be checked against the board minute approving these accounts.

Structure, governance and management

Type of governing document: Stirling Aid is a Scottish Charitable Incorporated Organisation (SCIO), registered on 8 November 2018 and governed by its constitution.

Trustee recruitment and appointment: Trustees are appointed in accordance with the constitution. The board is responsible for governance, oversight of the financial position and control of the charity's activities. The charity has confirmed that there were no governance changes from the preceding accounting period.

Management arrangements: The charity is volunteer-led. Trustees retain responsibility for financial controls, charitable expenditure, safeguarding of charitable funds and oversight of partnerships used for local and international aid delivery.

Objectives and activities

Charitable purposes: The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage, and the prevention or relief of poverty, primarily through funds and services that alleviate disadvantage in Scotland and abroad.

Main activities during the year: The charity continued local food-welfare support and international humanitarian assistance. Expenditure included emergency food rations, community support, vehicle operating costs required for charitable collection and delivery, and emergency assistance delivered with partner organisations. A replacement van was acquired after the older vehicle became unreliable and unsuitable for continued delivery work.

Achievements and performance

- Continued support for food-welfare activity at home and humanitarian food assistance abroad, including repeated emergency-ration payments during the year.
- Acquired a replacement delivery van for £18,237.60 to preserve operational capacity after the existing vehicle experienced serious mechanical problems and was no longer suitable for dependable collections and deliveries.
- Received two restricted ASLEF donations of £2,000 each, which were applied to emergency food-ration activity.
- Received a £1,500 unrestricted Corra Foundation grant and continued to receive regular grassroots donations through standing order, PayPal and community collections.
- Supported community wellbeing activity, including a diabetic-class related cost, alongside the charity's core poverty-relief work.

Financial review

Financial result: Total receipts were £7,957 and total payments were £34,464 on the OSCR nearest-pound presentation. The resulting deficit for the year was £26,507. The deficit was primarily caused by the one-off replacement van acquisition of £18,238 together with direct charitable and vehicle-running expenditure.

Reserves policy: The trustees aim to retain sufficient unrestricted cash to meet operating commitments and maintain continuity of charitable delivery. The year-end bank balance was £4,112. Restricted funds received during the year were fully applied to their intended charitable purpose by year end.

Details of deficit: The deficit does not represent an operating loss of the same scale in recurring activity because £18,238 relates to the purchase of a replacement fixed asset. The cash position decreased from £30,619 at the start of the year to £4,112 at 30 November 2025.

Donated facilities and services: Volunteer time and support continued to contribute materially to delivery. No monetary value has been recognised in the receipts and payments accounts for donated volunteer services.

Trustee approval

Approved by the trustees

Signed on behalf of the trustees

Full name / position

Date

APPENDIX 2 - INDEPENDENT EXAMINER'S REPORT

Report to	Trustees / members of Stirling Aid
Charity number	SC048826
Accounting period	1 December 2024 to 30 November 2025
Accounts set out on	Receipts and payments accounts, statement of balances, notes and additional analyses contained in this document

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the statutory audit requirement does not apply. The independent examiner is responsible for examining the accounts as required by section 44(1)(c) of the 2005 Act and stating whether particular matters have come to their attention.

Basis of independent examiner's statement

The examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. It includes a review of accounting records and comparison of the accounts with those records, together with consideration of unusual items or disclosures and explanations from the trustees. The procedures do not provide all evidence required for an audit and no audit opinion is expressed.

Independent examiner's statement

To be completed and signed by the independent examiner after final review of the completed accounts and supporting records. No conclusion or signature has been pre-inserted on the examiner's behalf.

Signed



Date

29/08/2026

Name

Ewelina M Chin t/a EC Coaching

Relevant professional qualification / body

OCR Certified Bookkeeper & Payroll Consultant

Address

96 Wallace Crescent, Stirling, FK7 8DG

Disclosure section

Complete only if the independent examiner identifies a material matter requiring disclosure.

ACCOUNTING RECONCILIATION SCHEDULE

Underlying opening bank balance	£30,618.71
OSCR rounded opening balance	£30,619
Underlying receipts	£7,957.05
Underlying payments	£34,463.40
Underlying closing bank balance	£4,112.36
OSCR rounded closing balance	£4,112

The accounts have been prepared from the supplied 2024/25 receipts ledger and supporting trustee statement, with prior-year comparatives taken from the completed Stirling Aid accounts for the year ended 30 November 2024. Category totals are rounded to the nearest pound for OSCR presentation.