

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	24		31	03	25

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

KIND (Scotland)

SC020746

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Trustee		
2		Trustee		
3		Trustee	From 22 April 2024	
4		Trustee	From 22 April 2024	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trust Deed

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The provision of facilities for recreation and other leisure time occupation of children and young persons who are in conditions of need, hardship or distress by the provision of holidays or outings with the objects of educating and assisting them to develop their physical, mental and spiritual welfare or such other charitable purpose as the trustees, in their uncontrolled discretion, shall from time to time think fit.

Summary of the main activities in relation to these objects

Funds were raised through personal donations, trusts and foundations, and fundraising by The Glasgow Academy.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The provision of funding to various agencies with whom we have long standing relationships, for a total of 270 Christmas Food Hampers. Some agencies opted to receive cash to enable them to purchase our hamper contents themselves while others opted to receive vouchers, sourced through FarmFoods. FarmFoods were chosen as their vouchers do not allow the purchase of alcohol, tobacco and lottery tickets.

In addition we provided £1000 of funding for school uniforms to Renfrewshire Women's Aid and Women and Children First.

Finally as part of our bed poverty initiative we provided beds and/or a bedding package to a number of families identified by partner agencies.

Financial review

Brief statement of the charity's policy on reserves

Year on year the Trustees plan to make full distribution of available income, subject to making adequate reserves for known and future liabilities and commitments. Annual surpluses are credited or charged to the unrestricted fund which is distributable.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Trustee

Trustee

Date

01 OCTOBER 2025

01 OCTOBER 2025

KIND (Scotland)

SC020746



Receipts and payments accounts						
For the period from				to		
	01		24		31	March 25

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	8 357				8 357	3 587
Legacies					-	
Grants	29 250				29 250	11 330
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	37 607	-	-	-	37 607	14 917
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	37 607	-	-	-	37 607	14 917
A3 Payments						
Expenses for fundraising activities	260				260	216
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21 142				21 142	14 931
Grants and donations	1 070				1 070	
Governance costs:					-	
Audit / independent examination	870				870	
Preparation of annual accounts					-	
Legal costs	44				44	
Other	15				15	
A3 Sub total	23 401	-	-	-	23 401	15 147
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	23 401	-	-	-	23 401	15 147
Net receipts / (payments)	14 206	-	-	-	14 206	(230)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	14 206	-	-	-	14 206	(230)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	2 965				2 965	3 195
	Surplus / (deficit) shown on receipts and payments account	14 206				14 206	(230)
						-	
						-	
	Cash and bank balances at end of year	17 171	-	-	-	17 171	2 965
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

		11/10/25
		11/10/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

--

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
------------------------------------------------------------------------------------------------------------------------------------------------------	--

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
-----------------------------------------------------------------------------------------------------------------------	--

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

--

KIND (Scotland)

SC020746

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	reference	-	reference	reference

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

SC020746

Additional analysis (2)

5 Breakdown of unrestricted funds

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Receipts						
Donations						
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts						
Payments						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total						
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total						
Total payments						
Net receipts / (payments)						
Transfers to / (from) funds						
Surplus / (deficit) for year						
Nature and purpose of funds						

KIND (Scotland)

SC020746

Additional analysis (3)

6 Breakdown of restricted funds

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Receipts						
Donations						
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts						
Payments						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total						
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total						
Total payments						
Net receipts / (payments)						
Transfers to / (from) funds						
Surplus / (deficit) for year						
Nature and purpose of funds						

Independent Examiner's Report to the Trustees of Kind (Scotland)

I report on the accounts of the charity for the year ended 31 March 2025 which comprise the Receipts and payments accounts, the Statement of Balances and the related notes.

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 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 Examiner's Statement

My examination is 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 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

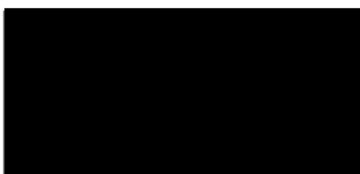
In the course of my examination, no matter has come to my attention:

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.



Date 1 October 2025.

Independent Examiner
Armstrong Watson LLP
24 Blythswood Square
Glasgow G2 4BG