

Shetland Aid Trust

Scotland · Charity number SC020834

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1992-09-08
Register	View on the OSCR register

Contact

Address	Seafield House Lower Sound Lerwick ZE1 0RN
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Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the advancement of public participation in sport', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We receive good quality clothing and other donated goods from folk from all over Shetland. Volunteers work in our huge storage unit ('the Shed') in Lerwick to sort these donations into male and and to load these in labelled bags into our trailer that is based at the Shed. The trailer takes these clothes and other donated goods to be distributed by Blythswood. Other clothing and donated goods are sold in our pop-up shops held in Lerwick two or three times per year. These gifts, and money the shops make, provide us with funds we are able to give to charities which do so much good work on our behalf. We also support the Blythswood charity Shoebox campaign each year and we give financial support to the Hiding Place Orphanage and financial help to several charities doing excellent work in Ukraine and other areas as we become aware of these needy situations

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: The objects for which the Trust is established are to make grants or loans, with or without interest, out of the income or capital of the Trust fund for any purposes which, in the sole opinion of the Trustees, are for the relief of suffering, the provision of material and medical aid he furtherance of education and the provision of Bibles and Christian Literature to individuals. vOrganisations and communities in Albania or elsewhere and other activities assisting in the furtherance of the foregoing objectives. Provided that any such grant or loan is for a purpose charitable in law, for which purposes, and without prejudice to the generality of the Trustees' powers to do everything they may consider necessary or expedient in the attainment of the foregoing Objects

Geography

- **Main operating location:** Shetland Islands
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	-	-	-	-
2025-08-31	£35,706	£27,716	-	0
2024-08-31	£44,003	£37,360	-	0
2023-08-31	£32,759	£36,825	-	0
2022-08-31	£28,307	£33,127	-	0
2021-08-31	£23,432	£37,270	-	0
2020-08-31	£26,122	£4,954	-	0

Shetland Aid Trust

Scotland - Charity number SC020834

Accounts

Shetland Aid Trust

Scottish Charity No. SC020834

Trustees' Report and Statutory Annual Accounts

Year Ending 31 August, 2025

Shetland Aid Trust

Contents

	Page
1. Reference and Administrative Information	2
2. Report of the Trustees	3
3. Report of the Independent Examiner	10
4. Receipts and Payments	11
5. Balance Sheet	12
6. Cash Flow	13
7. Notes to the Accounts	14

Shetland Aid Trust

Reference and Administrative Information

Charity Name	Shetland Aid Trust
Scottish Charity Registration Number	SC020834
Country of Registration	Scotland
Address	Seafield House, Lower Sound, LERWICK Shetland ZE1 0RN
Independent Examiner	Jim Clark 6 West Hillcrest, Upper Sound, LERWICK Shetland ZE1 0JZ
Bankers	Bank of Scotland, 117, Commercial Street, LERWICK Shetland ZE1 0DL

Members of the Board of Trustees, who served during the year and up to the date of this report are as follows:

Brian Adamson	Vice Chair
Maurice Anderson	Treasurer
Tommy Clark	Secretary
Dr Bruce Cleminson	Chair
Rosemary Cross	
Clive Jamieson	
Derry Meredith	
John Nisbet	
Jane Pembroke	

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

The Board of Trustees present their annual report and statutory annual accounts for Shetland Aid Trust for the year ended 31 August 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended), the Shetland Aid Trust's founding Trust Deed and other applicable laws and regulations.

Introduction

"As we look back to the year 2024-25, we look with gratitude for all the people working for ... and organisations involved in ... the work of the Shetland Aid Trust.

We have now been working to help the poorest people in Europe for 33 years with God's guidance and help ... and we are amazed by how much has been achieved in those years.

It will be helpful to include a brief synopsis of what we have done in those 33 years, as well as our work for the financial year to which this report relates:

- yearly trips to Albania from 1992 for 20 years. delivering much appreciated aid to the very impoverished mountainous region in the northern part of Albania around the town of Kukes
- from the same time up until the present, we have given yearly financial support to an orphanage in Gjirocastra, Albania, known as 'The Hiding Place' run by a Christian Dutch Charity to very high standards of care
- in 1999 and 2001, we sent lorries of aid to a hospital in Strelno, Poland - this was before Poland became part of the European Union - and saved this hospital ... the only one in a town of 50,000 people ... from closing
- from 1999 to 2019, we sent a team to Russia yearly ... and sometimes more often ... to provide education and training in palliative medicine and care to the fledgling hospice in the city of Samara. In this area, with the same size population as Scotland, no one had ever provided this kind of care before ... and so ... there was no teaching available to help this new hospice. We have now been to Russia about 28 times over the 21 years and provided education and training in hospices, hospitals and universities all over the Russian Federation, including in Moscow. Presently, due firstly to the Covid-19 pandemic, and now to the war, we have had to pause our work there
- since 2012, we have supported Blythwood Care by sending them, several times per year, huge commercial trailers full of nearly new clothes and other useful things for them to send to countries, mainly around the western border of Russia, where some of the most dire poverty in Europe is found
- since 2013, we have been involved in supporting Blythwood Care with their Shoebox campaign each Autumn. Shoeboxes are decorated by folk in Shetland and filled with various useful items, like hats, scarves and gloves, toothbrushes and toothpaste, soap and shampoo, and candles, and some luxury items like boiled sweets. Before the Covid-19 pandemic, we were sending about 1300 to 1400 shoeboxes each year, but, since the pandemic, this has dropped to less than 1000

Shetland Aid Trust
Report of the Trustees
for the year ending 31 August, 2025

- for many years we have provided financial support to charities doing work that we feel is really important ... mainly those that are already providing humanitarian help in Ukraine and other countries that border Russia, as well as to The Hiding Place Orphanage, and others working in other areas of particular need ... when we become aware of such needs.

So ... presently, our main work ...

- we receive good quality clothing and other donated goods from folk from all over Shetland and we have volunteers who work in our huge storage unit ("the Shed") on Ladies Drive in Lerwick to sort the clothes into male and female and different age groups and others who load these in labelled bags into our trailer that is based at the Shed
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- we support the Blythswood charity Shoebox campaign each year
- we give financial support to the Hiding Place Orphanage
- we also give financial help to several charities doing excellent work in Ukraine and other areas as we become aware of these needy situations.

We owe a debt of thanks to many who support the work of Shetland Aid Trust:

- we are indebted to those who give and deliver all the clothes and other goods to the Shed
- we are also grateful to those who donate money directly to the Trust
- we are so grateful to the companies that see to the maintenance of the trailer and take our trailer to and from the Northlink base in Lerwick. Many thanks too to Northwards, DH Marine, Drive Shetland, RS Henderson, Garriock Bros. and other partners involved in supporting our work. Special thanks go to Northlink Ferries, who take our loaded trailer to Aberdeen and bring an empty one back three or four times per year at no cost to us ... without this it would be much harder to support Blythswood, and, through them, the poor of Central Europe, in the way that we do
- we are so grateful to the many people, churches and schools, who are covering the shoeboxes beautifully, and providing the contents ... which nowadays can easily cost £30 or more per shoebox. Thank you so much !
- and of course we could not do what we do without the incredible support of our hard-working volunteers at the Shed and who run the pop-up shops ... thank you all so much
- finally, my thanks to the Trustees, who meet regularly throughout the year to oversee the running of the Shetland Aid Trust.

So ... thanks to all involved in so many ways.

My best wishes to you all."

Dr Bruce Cleminson

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

Strategy, Aims and Objectives

Shetland Aid Trust was established by the Christian community in Shetland in 1992, in response to the needs of a remote community in the Albanian mountains. Many Shetland folk contributed to this effort, with the Trust taking lorries loaded with donated resources to help families and to refurbish a school and a hospital.

Since then the Trust's work has broadened and, while it remains an independent charity, it also works with Blythwood Care and other Christian grassroots charities to maximise its impact.

Shetland Aid Trust's charitable objects are set out in its trust deed, which was established on 7th October, 1992. They are:

"to make grants or loans, with or without interest, out of the income or capital of the Trust fund for any purposes which, in the sole opinion of the Trustees, are for the relief of suffering, the provision of material and medical aid, the furtherance of education and the provision of Bibles and Christian Literature to individuals, organisations and communities in Albania or elsewhere and other activities assisting in the furtherance of the foregoing objectives, provided that any such grant or loan is for a purpose charitable in law."

Shetland Aid Trust aims to provide financial and practical support, helping to meet the spiritual, physical and social needs of children and adults living in extreme hardship.

Summary of Objectives

Supporting remote communities in Albania and elsewhere.

Supporting marginalised children and adults both abroad and in the UK.

Enabling financial independence of people living in extreme poverty.

Supporting community development in Shetland.

Shetland Aid Trust's Activities

As well as financial donations, the Trust receives a wide range of donated goods, including clothes, books and children's toys.

The Trust sends clothing overseas to shop-keepers to sell in their small second-hand shops and, through Blythwood Care, sends clothing overseas to people in need.

The Trust raises funds through pop-up charity shops, which sell donated goods. The Trust also arranges community events such as concerts, fish suppers and Praise Services.

The Trust co-ordinates the Blythwood shoebox appeal across Shetland, working with Shetland schools and the local community, providing Christmas Shoeboxes full of practical and fun items for marginalised children and adults.

The Trust provides financial support to charities in Albania, Bulgaria and Ukraine and elsewhere at times of humanitarian crisis.

The Trust also works with Shetland-based charities to provide both financial support and essential goods to those in need.

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

Volunteers, Supporters and Partners

Volunteers and supporters are at the heart of Shetland Aid Trust. A dedicated team of volunteers spend time sorting, packing and loading donated goods at the Shed on Staney Hill outside Lerwick. They are key to making a success of the pop-up charity shops and charity events, and to running the annual shoebox charity appeal.

None of the Trust's work would be possible without the constant and generous support of Shetland folk and businesses. They provide logistical, practical and material support to free up the Trust's funds for its charitable work.

What The Trust Did in 2024-25

During the year, the Trust ran **two pop-up shops** in October and March, raising almost **£28,000**.

The Trust was also able to send **four shipping containers** full of donated goods to Blythwood Care.

There was a **charity concert** in December at Lerwick Baptist Church, which raised almost **£1,000**.

As a result, trustees were also able to provide grants to The Hiding Place Orphanage, The Slavic Gospel Association, Tearfund, Door of Hope and CLAN Cancer Support.

Engagement and Impact

Shetland Aid Trust is well known across the islands for its charitable work. Trustees meet beneficiaries and supporters out and about in the local community as well as at charity events and in the pop-up shops.

The Trust's annual general meeting is open to the public where the trustees' annual report and independently scrutinised financial report are presented.

Trustee contact details are publicly available in the Trust's brochures and their names are also published on the website of the Office of the Scottish Charity Regulator ("OSCR").

The Trustees are keen to ensure that the Trust's activities have a positive impact on its intended beneficiaries:

- they have heard stories of many individual children who have benefited from the work of The Hiding Place; Christmas celebrations where families are too poor to support them; children supported to attend kindergarten and school and developing their Christian faith as well as day to day support for building maintenance with furniture for the children's rooms and a new playground
- the Trust's support to Tearfund has helped their ability to train local churches around the world and combating extreme poverty
- a donation to CLAN Cancer Support has supported their one-to-one sessions massage and reflexology therapies and group sessions for their clients to share their experiences
- The Slavic Gospel Association has said that the Trust's donation will make a meaningful difference to the lives of those they serve in Eastern Europe, Central Asia and Far East Russia

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

- Door of Hope have commented that the Trust's our support is particularly welcome towards their work over the cold winter months in Ukraine and Bulgaria.

Shetland Aid Trust's Money in 2024-25

Shetland Aid Trust's reports its finances on a modified cash accounting basis. The layout of the statutory accounts has been changed this year better to show the income and direct expenditure related to the Trust's charitable activities and to distinguish exceptional (one-off) income or costs which will not be repeated in future years. Some prior year figures have changed slightly as a result. A cashflow statement is included to distinguish capital expenditure from the Trust's day to day expenditure.

Income for the year was **£35,706** (£44,030) and direct charitable spending was **£22,051** (£28,780). At the end of August, 2025, the Trust had made a surplus of **£7,990** (£6,643).

As a result, the Trust's reserves at the year end had increased to **£61,832** (£53,842). There was **£14,651** (£13,097) cash with Bank of Scotland.

Income

Donations received from churches almost doubled to **£997** (£500). However, income from fund-raising events was significantly lower at **£28,947** (£40,568).

Personal donations were **£2,615** (£2,612).

Spending

The Trust made charitable donations during the year to organisations and families of **£20,550** (£28,050).

Fund-raising costs were **£1,501** (£730) and overheads (excluding exceptional costs) were **£5,665** (£5,460).

Capital Expenditure

The Trust spent **£6,436** of its income in the year on a replacement trailer used to transport goods to and from Blythswood Care and on equipment for the forklift truck used at the Shed.

Exceptional Income and Costs

The Trust was over-charged for electricity in the previous financial year and negotiated a refund for these costs, which was received in 2024-25.

Charitable Reserves

The Trust's charitable free reserves of **£3,363** (£1,869) at the end of the year were sufficient to maintain overheads for around seven months.

Restricted reserves for Shetland Aid Trust work in relation to Samara were **£11,288** (£11,228). No expenditure was incurred during the year, due to the continuing war in Ukraine, which restricts our access to Russia.

The Trustees' policy is to dispense funds largely in the year in which they are raised, whilst maintaining sufficient reserves to ensure the day to day operations of the Trust can continue.

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

Trustees

Shetland Aid Trust's trustees are listed at the start of this document. There have been no changes to Trustees during the year and until the date of this report.

All charity trustees in Scotland have a range of legal duties and responsibilities under the Act. In particular, the Trust's trustees have committed to:

- i) pursue opportunities for witness and mission through the Trust's work wherever appropriate
- ii) be the guardians of the Shetland Aid Trust's purpose
- iii) make sure all decisions put the needs of beneficiaries first.

From time to time, new trustees are recruited from the local community, who hold to the Christian tenets of the Trust's charitable objects. New trustees are inducted and trained through involvement in the Trust's activities and working alongside existing trustees.

Trustees met **six** times during 2024-25.

Fund-Raising

The Scottish Fund-Raising Standards Panel oversees regulation of fund-raising, in line with the Code of Fund-Raising Practice.

Trustees have sought to abide by Code of Fund-Raising Practice and are not aware of any instances where its requirements have been breached; nor are trustees aware of any complaints in relation to fund-raising activities.

The Trust does not undertake door-to-door, face-to-face or direct mail fund-raising. Public fund-raising in general is currently limited to the specific charitable events outlined earlier in this report. The Trust has not used any professional fund-raisers.

Risk Management

The Trust relies on the availability and dedication of its volunteers and supporters to continue its activities. Should volunteers not be available, trustees would need to curtail the activities of the Trust accordingly.

The Trust is only able to provide support to its beneficiaries through the generous donation of goods and money by Shetland folk and others. The volume of such donations is variable and Trustees must manage the charity's resources taking account of this variability.

Since the Year End

Following the purchase of a new trailer during the year, after the year end, the old trailer was sold at a loss to book value

Plans for 2025-26 and Beyond

For the next year, we once again plan to run at least two pop-up shops along with the occasional sale of goods directly from the Shed or on Facebook. We hope also to run other one-off charity fund-raising events.

Shetland Aid Trust
Report of the Trustees
for the year ending 31 August, 2025

The Shed continues to be well-stocked with donated goods and we once again expect to send four containers to Blythswood for onward distribution.

Activity supporting the Samara Hospice clearly depends on events in Ukraine, but we will continue to support other charities, including those based in Shetland, with monetary grants. We may consider grants to charities that have not previously benefited from the Trust's work.

Trustees are currently looking how best to support other Shetland community development groups whose ethos aligns with Shetland Aid Trust.

Trustees will consider whether it is sensible to incorporate the Trust's activities under a Scottish Charitable Incorporated Organisation. They will consider other changes to the Trust's governance arrangements to ensure that decision-making can be responsive to needs that are brought before them during the year.

We're looking forward to celebrating the Trust's 35th birthday in 2027 !

This report was approved by the Trustees on 14th May, 2026 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Maurice Anderson', with a long horizontal flourish extending to the right.

Maurice Anderson, Trustee

Shetland Aid Trust

Independent Examiner's Report to the Trustees of 'Shetland Aid Trust'

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 11 to 14 .

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) (d) 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 2006 Accounts Regulations. 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Jim Clark

FCCA

Address: 6 West Hillcrest, Lerwick, Shetland, ZE1 0JZ.

Date: 11/05/2026

Shetland Aid Trust
Receipts and Payments Account
for the year ending 31 August, 2025

		2025 £	2024 £
<u>Charitable Receipts</u>			
Charitable Donations			
Churches		997	500
Personal		2,555	2,572
Samara Hospice *	1	60	40
Fundraising Activities		28,947	40,568
Other Income	2	-	350
Exceptional Receipts	3	3,147	-
Total Charitable Receipts		35,706	44,030
 <u>Payments for Charitable Activities</u>			
Grants and Donations			
Restricted Grants and Donations		-	-
Other Grants/Donations		20,550	28,050
Cost of Fundraising		1,501	730
Total Payments for Direct Costs		22,051	28,780
<u>Gross Income</u>		13,655	15,250
 <u>Other Payments</u>			
Vehicles and Insurances		2,118	1,906
Property Costs		1,824	2,088
Office Costs		-	540
Other Payments	4	1,723	926
Exceptional Payments	3	-	3,147
Total Other Payments		5,665	8,607
Net Income for Year before Depreciation		7,990	6,643
Depreciation		-	-
Net Income for Year after Depreciation		7,990	6,643

* Income marked with an asterisk is restricted. All other income is unrestricted. (See Notes to Accounts.)

Shetland Aid Trust

Balance Sheet as at 31 August, 2025

	31/08/25 £	31/08/24 £
<u>Assets and Liabilities</u>		
<u>Fixed Assets</u>		
Building - Shed	35,210	35,210
Vehicles including Trailer	11,971	5,535
Total Fixed Assets	<u>47,181</u>	<u>40,745</u>
<u>Current Assets</u>		
Bank	14,651	13,097
Total Current Assets	<u>14,651</u>	<u>13,097</u>
Total Assets	<u>61,832</u>	<u>53,842</u>
<u>Accumulated Net Income</u>		
Balance Brought Forward	53,842	47,199
Net Income for the Year	<u>7,990</u>	<u>6,643</u>
Total Accumulated Net Income	<u>61,832</u>	<u>53,842</u>

Approved by the Trustees on 14th May, 2026 and signed on their behalf by



Maurice Anderson, Trustee

Shetland Aid Trust
Cashflow Statement
for the year ending 31 August, 2025

	2025 £	2024 £
<u>Net Cash Earned from Charitable Activities</u>		
Net Income for the Period	7,990	6,643
Depreciation	-	-
Loss on Disposal	-	-
Interest Received	-	-1
Total Net Cash Earned from Charitable Activities	7,990	6,642
<u>Cashflow from Investing</u>		
Purchase of Fixed Assets	-6,436	-1,070
Interest Received	-	1
Total Net Cash Used in Investing	-6,436	-1,069
<u>Net Cash Used in Financing Activities</u>	-	-
<u>Change in Cash in the Year</u>		
Change in Cash in the Year	1,554	5,573
Cash at the Start of the Year	13,097	7,524
Cash at the End of the Year	<u>14,651</u>	<u>13,097</u>

Shetland Aid Trust
Notes to Accounts
for the year ending 31 August, 2025

	2025 £	2024 £
1 <u>Restricted Funds - Samara</u>		
These donations are made "for Shetland Aid Trust work in relation to Samara"		
Samara Funds Brought Forward	11,228	11,188
Receipts for the Year	60	40
Payments for the Year	-	-
Samara Funds Carried Forward	11,288	11,228
2 <u>Other Income</u>		
VAT Income over Expense	-	349
Interest	-	1
Total Other Income	-	350
3 <u>Exceptional Receipts and Payments</u>		
Excess Electricity Costs	-	-3147
Refund of Excess Electricity Costs	3,147	-
	3,147	-3147
Following a change in supplier in 2023-24, the Charity was charged electricity costs beyond its average usage. Following negotiations, these were refunded in 2024-25		
4 <u>Other Expenses</u>		
Travel	1,145	114
Subscriptions	186	170
General Expenses	363	642
VAT Expense over Income	29	-
Total Other Expenses	1,723	926

Shetland Aid Trust

Scotland - Charity number SC020834

Accounts

Shetland Aid Trust

Scottish Charity No. SC020834

Trustees' Report and Statutory Annual Accounts

Year Ending 31 August, 2025

Shetland Aid Trust

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	Page
1. Reference and Administrative Information	2
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Scottish Charity Registration Number	SC020834
Country of Registration	Scotland
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Independent Examiner	Jim Clark 6 West Hillcrest, Upper Sound, LERWICK Shetland ZE1 0JZ
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Shetland Aid Trust

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- from the same time up until the present, we have given yearly financial support to an orphanage in Gjirocastra, Albania, known as 'The Hiding Place' run by a Christian Dutch Charity to very high standards of care
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Shetland Aid Trust
Report of the Trustees
for the year ending 31 August, 2025

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- we receive good quality clothing and other donated goods from folk from all over Shetland and we have volunteers who work in our huge storage unit ("the Shed") on Ladies Drive in Lerwick to sort the clothes into male and female and different age groups and others who load these in labelled bags into our trailer that is based at the Shed
- the trailer takes these clothes and other donated goods to be distributed by Blythswood
- other clothing and other donated goods are sold in our pop-up shops held in Lerwick two or three times per year. These gifts, and money the shops make, provide us with funds we are able to give to charities which do so much good work on our behalf
- we support the Blythswood charity Shoebox campaign each year
- we give financial support to the Hiding Place Orphanage
- we also give financial help to several charities doing excellent work in Ukraine and other areas as we become aware of these needy situations.

We owe a debt of thanks to many who support the work of Shetland Aid Trust:

- we are indebted to those who give and deliver all the clothes and other goods to the Shed
- we are also grateful to those who donate money directly to the Trust
- we are so grateful to the companies that see to the maintenance of the trailer and take our trailer to and from the Northlink base in Lerwick. Many thanks too to Northwards, DH Marine, Drive Shetland, RS Henderson, Garriock Bros. and other partners involved in supporting our work. Special thanks go to Northlink Ferries, who take our loaded trailer to Aberdeen and bring an empty one back three or four times per year at no cost to us ... without this it would be much harder to support Blythswood, and, through them, the poor of Central Europe, in the way that we do
- we are so grateful to the many people, churches and schools, who are covering the shoeboxes beautifully, and providing the contents ... which nowadays can easily cost £30 or more per shoebox. Thank you so much !
- and of course we could not do what we do without the incredible support of our hard-working volunteers at the Shed and who run the pop-up shops ... thank you all so much
- finally, my thanks to the Trustees, who meet regularly throughout the year to oversee the running of the Shetland Aid Trust.

So ... thanks to all involved in so many ways.

My best wishes to you all."

Dr Bruce Cleminson

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

Strategy, Aims and Objectives

Shetland Aid Trust was established by the Christian community in Shetland in 1992, in response to the needs of a remote community in the Albanian mountains. Many Shetland folk contributed to this effort, with the Trust taking lorries loaded with donated resources to help families and to refurbish a school and a hospital.

Since then the Trust's work has broadened and, while it remains an independent charity, it also works with Blythwood Care and other Christian grassroots charities to maximise its impact.

Shetland Aid Trust's charitable objects are set out in its trust deed, which was established on 7th October, 1992. They are:

"to make grants or loans, with or without interest, out of the income or capital of the Trust fund for any purposes which, in the sole opinion of the Trustees, are for the relief of suffering, the provision of material and medical aid, the furtherance of education and the provision of Bibles and Christian Literature to individuals, organisations and communities in Albania or elsewhere and other activities assisting in the furtherance of the foregoing objectives, provided that any such grant or loan is for a purpose charitable in law."

Shetland Aid Trust aims to provide financial and practical support, helping to meet the spiritual, physical and social needs of children and adults living in extreme hardship.

Summary of Objectives

Supporting remote communities in Albania and elsewhere.

Supporting marginalised children and adults both abroad and in the UK.

Enabling financial independence of people living in extreme poverty.

Supporting community development in Shetland.

Shetland Aid Trust's Activities

As well as financial donations, the Trust receives a wide range of donated goods, including clothes, books and children's toys.

The Trust sends clothing overseas to shop-keepers to sell in their small second-hand shops and, through Blythwood Care, sends clothing overseas to people in need.

The Trust raises funds through pop-up charity shops, which sell donated goods. The Trust also arranges community events such as concerts, fish suppers and Praise Services.

The Trust co-ordinates the Blythwood shoebox appeal across Shetland, working with Shetland schools and the local community, providing Christmas Shoeboxes full of practical and fun items for marginalised children and adults.

The Trust provides financial support to charities in Albania, Bulgaria and Ukraine and elsewhere at times of humanitarian crisis.

The Trust also works with Shetland-based charities to provide both financial support and essential goods to those in need.

Shetland Aid Trust

Report of the Trustees for the year ending 31 August, 2025

Volunteers, Supporters and Partners

Volunteers and supporters are at the heart of Shetland Aid Trust. A dedicated team of volunteers spend time sorting, packing and loading donated goods at the Shed on Staney Hill outside Lerwick. They are key to making a success of the pop-up charity shops and charity events, and to running the annual shoebox charity appeal.

None of the Trust's work would be possible without the constant and generous support of Shetland folk and businesses. They provide logistical, practical and material support to free up the Trust's funds for its charitable work.

What The Trust Did in 2024-25

During the year, the Trust ran **two pop-up shops** in October and March, raising almost **£28,000**.

The Trust was also able to send **four shipping containers** full of donated goods to Blythwood Care.

There was a **charity concert** in December at Lerwick Baptist Church, which raised almost **£1,000**.

As a result, trustees were also able to provide grants to The Hiding Place Orphanage, The Slavic Gospel Association, Tearfund, Door of Hope and CLAN Cancer Support.

Engagement and Impact

Shetland Aid Trust is well known across the islands for its charitable work. Trustees meet beneficiaries and supporters out and about in the local community as well as at charity events and in the pop-up shops.

The Trust's annual general meeting is open to the public where the trustees' annual report and independently scrutinised financial report are presented.

Trustee contact details are publicly available in the Trust's brochures and their names are also published on the website of the Office of the Scottish Charity Regulator ("OSCR").

The Trustees are keen to ensure that the Trust's activities have a positive impact on its intended beneficiaries:

- they have heard stories of many individual children who have benefited from the work of The Hiding Place; Christmas celebrations where families are too poor to support them; children supported to attend kindergarten and school and developing their Christian faith as well as day to day support for building maintenance with furniture for the children's rooms and a new playground
- the Trust's support to Tearfund has helped their ability to train local churches around the world and combating extreme poverty
- a donation to CLAN Cancer Support has supported their one-to-one sessions massage and reflexology therapies and group sessions for their clients to share their experiences
- The Slavic Gospel Association has said that the Trust's donation will make a meaningful difference to the lives of those they serve in Eastern Europe, Central Asia and Far East Russia

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

- Door of Hope have commented that the Trust's our support is particularly welcome towards their work over the cold winter months in Ukraine and Bulgaria.

Shetland Aid Trust's Money in 2024-25

Shetland Aid Trust's reports its finances on a modified cash accounting basis. The layout of the statutory accounts has been changed this year better to show the income and direct expenditure related to the Trust's charitable activities and to distinguish exceptional (one-off) income or costs which will not be repeated in future years. Some prior year figures have changed slightly as a result. A cashflow statement is included to distinguish capital expenditure from the Trust's day to day expenditure.

Income for the year was **£35,706** (£44,030) and direct charitable spending was **£22,051** (£28,780). At the end of August, 2025, the Trust had made a surplus of **£7,990** (£6,643).

As a result, the Trust's reserves at the year end had increased to **£61,832** (£53,842). There was **£14,651** (£13,097) cash with Bank of Scotland.

Income

Donations received from churches almost doubled to **£997** (£500). However, income from fund-raising events was significantly lower at **£28,947** (£40,568).

Personal donations were **£2,615** (£2,612).

Spending

The Trust made charitable donations during the year to organisations and families of **£20,550** (£28,050).

Fund-raising costs were **£1,501** (£730) and overheads (excluding exceptional costs) were **£5,665** (£5,460).

Capital Expenditure

The Trust spent **£6,436** of its income in the year on a replacement trailer used to transport goods to and from Blythswood Care and on equipment for the forklift truck used at the Shed.

Exceptional Income and Costs

The Trust was over-charged for electricity in the previous financial year and negotiated a refund for these costs, which was received in 2024-25.

Charitable Reserves

The Trust's charitable free reserves of **£3,363** (£1,869) at the end of the year were sufficient to maintain overheads for around seven months.

Restricted reserves for Shetland Aid Trust work in relation to Samara were **£11,288** (£11,228). No expenditure was incurred during the year, due to the continuing war in Ukraine, which restricts our access to Russia.

The Trustees' policy is to dispense funds largely in the year in which they are raised, whilst maintaining sufficient reserves to ensure the day to day operations of the Trust can continue.

Shetland Aid Trust

Report of the Trustees

for the year ending 31 August, 2025

Trustees

Shetland Aid Trust's trustees are listed at the start of this document. There have been no changes to Trustees during the year and until the date of this report.

All charity trustees in Scotland have a range of legal duties and responsibilities under the Act. In particular, the Trust's trustees have committed to:

- i) pursue opportunities for witness and mission through the Trust's work wherever appropriate
- ii) be the guardians of the Shetland Aid Trust's purpose
- iii) make sure all decisions put the needs of beneficiaries first.

From time to time, new trustees are recruited from the local community, who hold to the Christian tenets of the Trust's charitable objects. New trustees are inducted and trained through involvement in the Trust's activities and working alongside existing trustees.

Trustees met **six** times during 2024-25.

Fund-Raising

The Scottish Fund-Raising Standards Panel oversees regulation of fund-raising, in line with the Code of Fund-Raising Practice.

Trustees have sought to abide by Code of Fund-Raising Practice and are not aware of any instances where its requirements have been breached; nor are trustees aware of any complaints in relation to fund-raising activities.

The Trust does not undertake door-to-door, face-to-face or direct mail fund-raising. Public fund-raising in general is currently limited to the specific charitable events outlined earlier in this report. The Trust has not used any professional fund-raisers.

Risk Management

The Trust relies on the availability and dedication of its volunteers and supporters to continue its activities. Should volunteers not be available, trustees would need to curtail the activities of the Trust accordingly.

The Trust is only able to provide support to its beneficiaries through the generous donation of goods and money by Shetland folk and others. The volume of such donations is variable and Trustees must manage the charity's resources taking account of this variability.

Since the Year End

Following the purchase of a new trailer during the year, after the year end, the old trailer was sold at a loss to book value

Plans for 2025-26 and Beyond

For the next year, we once again plan to run at least two pop-up shops along with the occasional sale of goods directly from the Shed or on Facebook. We hope also to run other one-off charity fund-raising events.

Shetland Aid Trust
Report of the Trustees
for the year ending 31 August, 2025

The Shed continues to be well-stocked with donated goods and we once again expect to send four containers to Blythswood for onward distribution.

Activity supporting the Samara Hospice clearly depends on events in Ukraine, but we will continue to support other charities, including those based in Shetland, with monetary grants. We may consider grants to charities that have not previously benefited from the Trust's work.

Trustees are currently looking how best to support other Shetland community development groups whose ethos aligns with Shetland Aid Trust.

Trustees will consider whether it is sensible to incorporate the Trust's activities under a Scottish Charitable Incorporated Organisation. They will consider other changes to the Trust's governance arrangements to ensure that decision-making can be responsive to needs that are brought before them during the year.

We're looking forward to celebrating the Trust's 35th birthday in 2027 !

This report was approved by the Trustees on 14th May, 2026 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Maurice Anderson', with a long horizontal flourish extending to the right.

Maurice Anderson, Trustee

Shetland Aid Trust

Independent Examiner's Report to the Trustees of 'Shetland Aid Trust'

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 11 to 14 .

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) (d) 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 2006 Accounts Regulations. 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Jim Clark

FCCA

Address: 6 West Hillcrest, Lerwick, Shetland, ZE1 0JZ.

Date: 11/05/2026

Shetland Aid Trust
Receipts and Payments Account
for the year ending 31 August, 2025

		2025 £	2024 £
<u>Charitable Receipts</u>			
Charitable Donations			
Churches		997	500
Personal		2,555	2,572
Samara Hospice *	1	60	40
Fundraising Activities		28,947	40,568
Other Income	2	-	350
Exceptional Receipts	3	3,147	-
Total Charitable Receipts		35,706	44,030
 <u>Payments for Charitable Activities</u>			
Grants and Donations			
Restricted Grants and Donations		-	-
Other Grants/Donations		20,550	28,050
Cost of Fundraising		1,501	730
Total Payments for Direct Costs		22,051	28,780
<u>Gross Income</u>		13,655	15,250
 <u>Other Payments</u>			
Vehicles and Insurances		2,118	1,906
Property Costs		1,824	2,088
Office Costs		-	540
Other Payments	4	1,723	926
Exceptional Payments	3	-	3,147
Total Other Payments		5,665	8,607
Net Income for Year before Depreciation		7,990	6,643
Depreciation		-	-
Net Income for Year after Depreciation		7,990	6,643

* Income marked with an asterisk is restricted. All other income is unrestricted. (See Notes to Accounts.)

Shetland Aid Trust

Balance Sheet as at 31 August, 2025

	31/08/25 £	31/08/24 £
<u>Assets and Liabilities</u>		
<u>Fixed Assets</u>		
Building - Shed	35,210	35,210
Vehicles including Trailer	11,971	5,535
Total Fixed Assets	<u>47,181</u>	<u>40,745</u>
<u>Current Assets</u>		
Bank	14,651	13,097
Total Current Assets	<u>14,651</u>	<u>13,097</u>
Total Assets	<u>61,832</u>	<u>53,842</u>
<u>Accumulated Net Income</u>		
Balance Brought Forward	53,842	47,199
Net Income for the Year	<u>7,990</u>	<u>6,643</u>
Total Accumulated Net Income	<u>61,832</u>	<u>53,842</u>

Approved by the Trustees on 14th May, 2026 and signed on their behalf by



Maurice Anderson, Trustee

Shetland Aid Trust
Cashflow Statement
for the year ending 31 August, 2025

	2025 £	2024 £
<u>Net Cash Earned from Charitable Activities</u>		
Net Income for the Period	7,990	6,643
Depreciation	-	-
Loss on Disposal	-	-
Interest Received	-	-1
Total Net Cash Earned from Charitable Activities	7,990	6,642
<u>Cashflow from Investing</u>		
Purchase of Fixed Assets	-6,436	-1,070
Interest Received	-	1
Total Net Cash Used in Investing	-6,436	-1,069
<u>Net Cash Used in Financing Activities</u>	-	-
<u>Change in Cash in the Year</u>		
Change in Cash in the Year	1,554	5,573
Cash at the Start of the Year	13,097	7,524
Cash at the End of the Year	<u>14,651</u>	<u>13,097</u>

Shetland Aid Trust
Notes to Accounts
for the year ending 31 August, 2025

	2025 £	2024 £
1 <u>Restricted Funds - Samara</u>		
These donations are made "for Shetland Aid Trust work in relation to Samara"		
Samara Funds Brought Forward	11,228	11,188
Receipts for the Year	60	40
Payments for the Year	-	-
Samara Funds Carried Forward	11,288	11,228
2 <u>Other Income</u>		
VAT Income over Expense	-	349
Interest	-	1
Total Other Income	-	350
3 <u>Exceptional Receipts and Payments</u>		
Excess Electricity Costs	-	-3147
Refund of Excess Electricity Costs	3,147	-
	3,147	-3147
Following a change in supplier in 2023-24, the Charity was charged electricity costs beyond its average usage. Following negotiations, these were refunded in 2024-25		
4 <u>Other Expenses</u>		
Travel	1,145	114
Subscriptions	186	170
General Expenses	363	642
VAT Expense over Income	29	-
Total Other Expenses	1,723	926

Shetland Aid Trust

Scotland - Charity number SC020834

Accounts

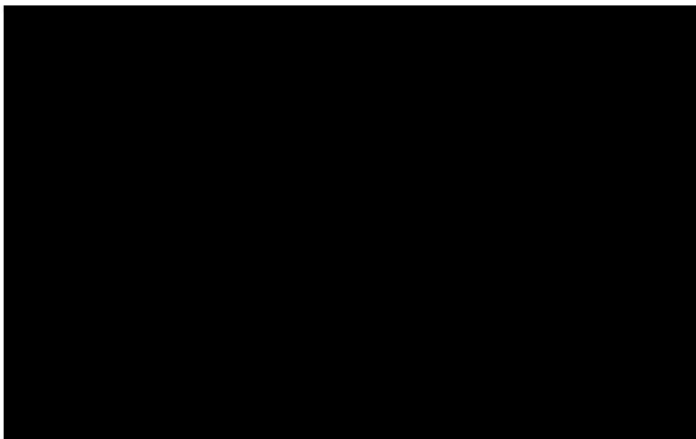
Shetland Aid Trust

Receipts & Payments Account

YE 31 August 2024

Shetland Aid Trust SC020834
Year Ended 31 August 2024

Trustees



Shetland Aid Trust
Scottish Charity No. SC020834
Receipts & Payments Account for the year ended 31 August 2024

		2024	2023
		£	£
<u>Receipts</u>			
<i>Donations:-</i>			
Churches		500	0
Personal		2,572	3,949
Group		0	0
Samara Hospice *	1	40	2,060
Blythswood Shoe Box Appeal *		0	0
Fundraising Activities		40,568	26,733
Other Income	2	323	17
Total Receipts		44,003	32,759
<u>Payments</u>			
Vehicles, Licenses & Insurances		1,910	4,217
Property Costs		5,217	21,282
<i>Trip Expenses:-</i>			
Albania		0	0
Samara*		0	0
<i>Grants</i>			
Samara Hospice, Russia*		0	0
Other Grants/Donations		28,050	10,073
Blythswood Shoe Box Appeal *		0	0
Fundraising		300	0
Postage & Stationery		540	0
Other Payments	3	1,343	1,253
Total Payments		37,360	36,825
Surplus/Deficit for year prior to depreciation		6,643	(4,066)
Depreciation		0	0
Surplus/Deficit for year		6,643	(4,066)

* Funds marked with asterisk are restricted. All others are unrestricted.

(see notes to accounts)

Shetland Aid Trust
Scottish Charity No. SC020834
Notes to Accounts

Note	1	<u>Restricted Funds - Samara</u>	
		These donations come in "for Shetland Aid Trust work in relation to Samara"	
		Samara Receipts for year	40
		balance of Samara funds carried forward from last year	<u>11,188</u>
		Total Samara Fund	11,228
		Samara Payments for year	-
		Samara Balance	11,228
	2	Other Income	
		VAT expense over income	322
		Interest	1
			<u>323</u>
	3	Other Expenses	
		Travel	191
		Advertising	340
		Subscriptions	170
		Volunteer expenses	<u>642</u>
			1,343

Shetland Aid Trust
Scottish Charity No. SC020834
Balance Sheet as at 31/08/2024

	31/08/24	31/08/23
<u>Fixed Assets</u>		
Building - shed	35,210	34,140
Vehicles including trailer	5,535	5,535
Total	<u>40,745</u>	<u>39,675</u>
<u>Current Assets</u>		
Bank	13,097	7,524
	13,097	7,524
Total Assets	<u>53,842</u>	<u>47,199</u>
<u>Accumulated Surplus</u>		
Balance B.Fwd	47,199	51,265
Surplus/Deficit for year	6,643	(4,066)
	<u>53,842</u>	<u>47,199</u>

Independent Examiner's Report to the Trustees of 'Shetland Aid Trust'

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 01 to 03.

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) (d) 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.

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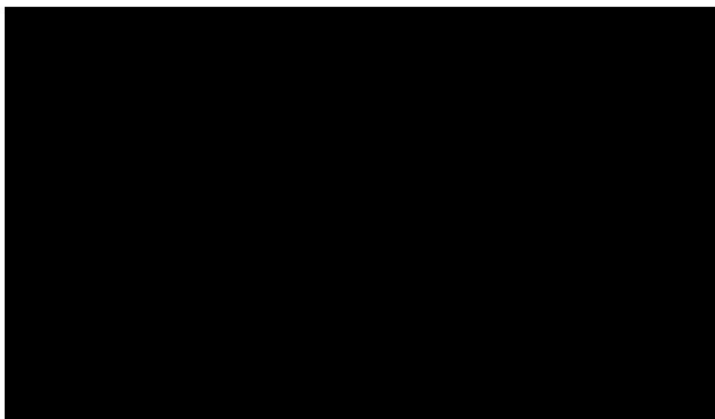
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have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Report about the Year September 2023 to August 2024 for Shetland Aid Trust

v3

What did we do in the year 2023/24?

We continued to work with 'Blythswood Care' -

We continued to support the 'Albanian Orphanage'

We continued to support the 'Door of Hope' charity

We also supported 'Tearfund', and 'the Slavic Gospel Association'
both of which work in Ukraine

1 – we Supplied Blythswood Care with good quality nearly new clothes.

Usually, each year, we send the trailer and its two containers down 3 or 4 times to Blythswood Care.

2 – the shoebox campaign

We ran the shoebox campaign in the autumn of 2023 for Blythswood Care.

3 – the orphanage in Albania

we supported the orphanage financially.

4 – the work of the "Door of Hope" Charity

In 2023/24 we continued support the Charity "The Door of hope" financially
Door of Hope works amongst the very poorest people in Central Europe –
in Romania and Ukraine - including the

Roma people who appear to be an especially needy group,
in terms of food, clothing, housing, healthcare, education
and other things that we take for granted in Britain.

In Ukraine, with the current situation of the war with Russia,

Door of Hope continues to work through their trusted long-term partners
in helping the people with their various levels of need.

5 - the work in Samara, Russia

Because of the pandemic initially, and now the current situation,
it has not been possible to visit to Samara,
and to visit our friends and colleagues there.

However, we have remained in contact with the team, and they are
continuing their work of caring for the dying in their community.

6 – The needy in Shetland

We bought goods needed by the Anchor Partnership to be used in their work of supporting the needy in Shetland

7 – Finances

Maurice, our treasurer, has more details which I will not duplicate here, but just to say that paying the background bills, including the maintenance of the trailer, insurance costs, advertising, travel and electricity bills, cost nearly £7000 for the year.

Much needed thanks!

The Shetland Aid Trust would like to acknowledge and thank ...
the dedicated army of **volunteers** who assist the trust in so many ways ...

We would also like to thank ...

Northlink ferries who kindly transport our trailer and containers to and from Aberdeen several times each year, at no cost to us, saving us many thousands of pounds in ferry fares each year.

Also ... to **Northwards** who supply one of their tractor units and drivers to take our trailer to and from the Northlink ferry terminal in Lerwick, when needed.

Those who give to the Shetland Aid Trust

a huge quantity of nearly new clothes ...

For us to sell in our two or three times yearly Charity shops in Shetland ...
or to send on to Blythswood Care to help their work.

for the **sorters and packers** at the Aid Trust Shed,
who process these clothes and other things ...

For **those who pack the bags of clothes** ...and the other things
which have been given ...
into the containers, which are then sent on to Blythswood Care

With the Shoe box campaign ...

for **the people who lovingly choose gifts to fill a shoebox**
which will be given to someone in need - the cost of the contents of a shoebox for the campaign has been estimated at between £30 & £50

for the people who go to the schools in the Shoebox Campaign,
and to the churches and the care centres
to tell people about what Blythswood Care does
and what the Shoebox Campaign hopes to achieve.
for those who go to collect the Shoeboxes from the "drop off" places
all round Shetland ... where they have been left for the Aid Trust.
for those who pack the shoeboxes into the trailer
so that they can be transported to Blythswood Care

With fundraising ...

for those who organise and resource the various fundraising events
that we run each year ... to pay for the work of the Trust –
especially those organising and running the Aid Trust charity shops,
the Fish Night, various "soup and sweet" meals and other events,
which usually happen each year.

The 3 times yearly 2-week shops are the major source of income –
and, in the year 2023 – 24, was about £14,000 each shop, so about £40,000
in the year. We think, this is quite remarkable, and we give God thanks for
this financial provision as it enables us to support charities doing work that
is totally in line with our aims. We also thank [REDACTED] and her team
of volunteers who run these shops.

For all the People of Shetland ... who support the Aid Trust so amazingly ...
and give in more ways than we can document

For all this support ... the Aid Trust is extremely grateful ...

As an expression of this gratitude, especially to the sorters & packers,
we arrange, each year, a get together and meal to thank the sorters and
packers for their work, week by week, of processing, packing and loading
the clothes to be sent to Blythswood Care.

