

Sisterland UK Ltd

Scotland · Charity number SC035895

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2004-09-10
Register	View on the OSCR register

Contact

Address	22 Westhill Heights Westhill Aberdeenshire AB32 6RY
Website	www.sisterland.org

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

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

What the charity does: To provide food, clothing, education, training and improvements to the living conditions of impoverished individuals and families. We focus on helping people living on the streets but try to establish sustainable means of income for groups and individuals. We operate only in Sierra Leone.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','Other charities or voluntary bodies'

Objectives: To share the Christian faith throughout the world. to relieve poverty, sickness and distress amongst persons in necessitous circumstances in any part of the world. the preservation and protection of health. and the advancement of education and training. In furtherance thereof but not otherwise the Company shall seek. (a) To provide shelter, food, clothing, medical and like necessities. (b) To provide schools, educational materials, textbooks, tutors, scholarships and grants. (c) To support and co-operate with any charitable organisation having similar objects. In furtherance of the above objects but not further or otherwise the Company shall have the following powers:- I (ii) (a) Subject to such consents as may be required by law, to borrow and raise money for the furtherance of the objects of the Company in such manne and on such security as the Company may think fit.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£16,444	£21,934	-	0
2024-09-30	£21,053	£20,389	-	0
2023-09-30	£24,556	£26,368	-	0
2022-09-30	£29,064	£25,034	-	0
2021-09-30	£18,585	£22,040	-	0
2020-09-30	£27,392	£31,775	-	0

Sisterland UK Ltd

Scotland - Charity number SC035895

Accounts

COMPANY REGISTRATION NUMBER: SC273212
CHARITY REGISTRATION NUMBER: SCO35895

Sisterland UK Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2025

APEX ACCOUNTS
Chartered Certified Accountant
318 Queens Road
Aberdeen
AB15 8DT

Sisterland UK Limited
Company Limited by Guarantee
Financial Statements
Year ended 30 September 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Report to the board of trustees on the preparation of the unaudited statutory financial statements	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

Sisterland UK Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name Sisterland UK Limited

Charity registration number SCO35895

Company registration number SC273212

Principal office and registered office 22 Westhill Heights
Aberdeen
AB32 6RY

The trustees

Mr A Brodie
Mr J Pirie
Mrs L Dixon

Accountant

Apex Accounts
Chartered Certified Accountant
318 Queens Road
Aberdeen
AB15 8DT

Structure, governance and management

Sisterland UK Limited is company limited by guarantee and not having a share capital. The liability of members is limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association.

The affairs of Sisterland UK Limited are directed and managed by the Board of Trustees (the company directors). Up to 3 trustees are elected by the members ("the elected trustees").

The trustees are aware of the major risks affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks. Risks are reviewed regularly.

Sisterland UK Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Objectives and activities

Sisterland UK Ltd aims to seek out impoverished and vulnerable communities and individuals and support and improve their lives.

Since 2018 the company has focussed on supporting the Sisterland Project in Sierra Leone which helps homeless mothers and children living on the streets of Freetown. Outreach support is given on a regular basis providing food, clothing, medical care and personal hygiene products to help individuals maintain good health. In addition support is given to individuals to set up in business or employment to enable them to achieve sustainable living and accommodation.

Our partner organisation that we work with in Sierra Leone, Sisterland Sierra Leone, is a registered NGO and are the only organisation in Sierra Leone that is helping homeless women and children on the streets of Freetown. They are qualified to undertake work with vulnerable women and children.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

We have been extremely successful in meeting our objectives from last year

1. The Sisterland Project has been very successful in targeting and helping homeless mothers and their children living on the streets of Freetown. We have empowered many vulnerable women and increased their confidence by helping them develop skills that are crucial towards building a better future. This has been achieved by providing educational opportunities as well as food, shelter and medical care.
2. We completely transformed the living conditions of members of the disabled community in Freetown by making the tin panbody that they sleep in completely wind and water proof.
3. We continued to monitor the bee farming project in Rotifunk designed to provide income to be shared between Sisterland Sierra Leone and a poor farming community. Ten hives are populated with bees. Heavy rains continued to impact on honey production and we continue to monitor the position closely with a possible repositioning of hives.
4. We continue with staff training to give staff in Freetown the necessary focussed skills to support vulnerable homeless people.
5. Sleeping mats for the homeless were shipped to Sierra Leone. These will be distributed to targeted homeless women and children who are sleeping on hard street paving.
6. Successfully set up homeless mothers in profitable businesses.
7. Established 2 acre rice farm in Kono to benefit impoverished community.

Sisterland UK Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

Financial review

We have continued to ensure that, as best we can, funds received are utilised and dispersed and not held in Reserve without good reason.

Our Balance Sheet is healthy with liquidity.

We continue to enjoy the support of many personal donors who have indicated their willingness to donate and fundraise to give ongoing support if necessary, towards our projects.

We plan to continue to organise sponsored fundraising events along with Rotary International who have been long term supporters of our work in Sierra Leone

Plans for future periods

Our main objectives for the coming year.

To continue to target homeless women and their children living on the streets of Freetown giving shelter, food, clothing, medical help. To give financial support and training to empower them to be independent.

To continue to make good use of our shelter at York to give training to groups of women.

To continue to focus on helping the disabled community in Freetown by making further improvements to their living conditions and providing medical care for them and their children. Also including this community in our outreach-feeding project.

To partner with Rotary Club of Bo to enhance the socio economic resilience of 25 women in Western area and Kakua chieftdom by enabling each woman to establish her own sustainable livelihood enterprise.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Sisterland UK Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2025

The trustees' annual report was approved on 12 June 2026 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'A Brodie', written in a cursive style.

Mr A Brodie
Trustee

Sisterland UK Limited

Company Limited by Guarantee

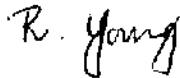
Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Sisterland UK Limited

Year ended 30 September 2025

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Sisterland UK Limited for the year ended 30 September 2025, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given me.

As a practising member of the Association of Chartered Certified Accountants, I am subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

My work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf.



APEX ACCOUNTS
Chartered Certified Accountant

318 Queens Road
Aberdeen
AB15 8DT

11 June 2026

Sisterland UK Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	16,391	16,391
Investment income	6	53	53
Total income		<u>16,444</u>	<u>16,444</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	21,934	21,934
Total expenditure		<u>21,934</u>	<u>21,934</u>
Net (expenditure)/income and net movement in funds		<u>(5,490)</u>	<u>(5,490)</u>
Reconciliation of funds			
Total funds brought forward		7,058	7,058
Total funds carried forward		<u>1,568</u>	<u>1,568</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Sisterland UK Limited
Company Limited by Guarantee
Statement of Financial Position
30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	85	113
Current assets			
Debtors	12	156	185
Cash at bank and in hand		1,327	6,860
		<u>1,483</u>	<u>7,045</u>
Creditors: amounts falling due within one year	13	—	100
Net current assets		<u>1,483</u>	<u>6,945</u>
Total assets less current liabilities		<u>1,568</u>	<u>7,058</u>
Funds of the charity			
Unrestricted funds		1,568	7,058
Total charity funds	14	<u>1,568</u>	<u>7,058</u>

For the year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2026, and are signed on behalf of the board by:



Mr A Brodie
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Sisterland UK Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30 September 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 22 Westhill Heights, Aberdeen, AB32 6RY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sisterland UK Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Sisterland UK Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Sisterland UK Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Sisterland UK Limited is a company limited by guarantee and not having a share capital. The members' liability is limited by guarantee not exceeding £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	13,222	13,222	14,676	14,676
Gift aid income	3,169	3,169	3,459	3,459
Kadiatu donation	—	—	455	455
Project Molly donations	—	—	2,081	2,081
Film night income	—	—	124	124
	<u>16,391</u>	<u>16,391</u>	<u>20,795</u>	<u>20,795</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	53	53	258	258

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Management and Administration	19,847	19,847	16,574	16,574
	<u>2,087</u>	<u>2,087</u>	<u>3,815</u>	<u>3,815</u>
	<u>21,934</u>	<u>21,934</u>	<u>20,389</u>	<u>20,389</u>

Sisterland UK Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>28</u>	<u>37</u>

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 October 2024 and 30 September 2025	<u>3,925</u>	<u>3,925</u>
Depreciation		
At 1 October 2024	3,812	3,812
Charge for the year	<u>28</u>	<u>28</u>
At 30 September 2025	<u>3,840</u>	<u>3,840</u>
Carrying amount		
At 30 September 2025	<u>85</u>	<u>85</u>
At 30 September 2024	<u>113</u>	<u>113</u>

12. Debtors

	2025 £	2024 £
Other debtors	<u>156</u>	<u>185</u>

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	<u>-</u>	<u>100</u>

Sisterland UK Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2025

14. Analysis of charitable funds

Unrestricted funds

	At 1 October 2024	Income	Expenditure	At 30 September 2025
	£	£	£	£
General funds	<u>7,058</u>	<u>16,444</u>	<u>(21,934)</u>	<u>1,568</u>

	At 1 October 2023	Income	Expenditure	At 30 September 2024
	£	£	£	£
General funds	<u>6,394</u>	<u>21,053</u>	<u>(20,389)</u>	<u>7,058</u>

15. Related parties

There were no transactions with related parties during the year.

Sisterland UK Limited
Company Limited by Guarantee
Management Information
Year ended 30 September 2025

The following pages do not form part of the financial statements.

Sisterland UK Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 30 September 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	13,222	14,676
Gift aid income	3,169	3,459
Kadiatu donation	—	455
Project Molly donations	—	2,081
Film night income	—	124
	<u>16,391</u>	<u>20,795</u>
Investment income		
Bank interest receivable	<u>53</u>	<u>258</u>
Total income	<u>16,444</u>	<u>21,053</u>
Expenditure		
Costs of raising donations and legacies		
Donations	19,847	16,574
Project Molly expenses	—	2,081
Website and internet	501	458
Accountancy fees	259	314
Telephone	64	55
Stationery and postage	1,000	515
Depreciation	28	38
Subscriptions	—	60
Training expenses	35	259
General expenses	200	35
	<u>21,934</u>	<u>20,389</u>
Total expenditure	<u>21,934</u>	<u>20,389</u>
Net (expenditure)/income	<u>(5,490)</u>	<u>664</u>

Sisterland UK Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2025

	2025	2024
	£	£
Costs of raising donations and legacies		
Donations	<u>19,847</u>	<u>16,574</u>
Management and Administration		
Project Molly expenses	—	2,081
Website and internet	501	458
Accountancy fees	259	314
Telephone	64	55
Stationery and postage	1,000	515
Depreciation	28	38
Subscriptions	—	60
Training expenses	35	259
General expenses	200	35
	<u>2,087</u>	<u>3,815</u>
Costs of raising donations and legacies	<u>21,934</u>	<u>20,389</u>