

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2024		31	March	2025

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	17,317	4,185			21,502	4,185
Legacies					-	
Grants	10,801				10,801	10,930
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		3			3	6
					-	
<b>A1 Sub total</b>	<b>28,118</b>	<b>4,188</b>	<b>-</b>	<b>-</b>	<b>32,306</b>	<b>29,877</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>28,118</b>	<b>4,188</b>	<b>-</b>	<b>-</b>	<b>32,306</b>	<b>29,877</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	2,741				2,741	3,797
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,267				29,267	21,191
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>32,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,008</b>	<b>24,988</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>32,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,008</b>	<b>24,988</b>
<b>Net receipts / (payments)</b>	<b>(3,890)</b>	<b>4,188</b>	<b>-</b>	<b>-</b>	<b>298</b>	<b>4,889</b>
<b>A5 Transfers to / (from) funds</b>	<b>3,754</b>	<b>(3,754)</b>			<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>(136)</b>	<b>434</b>	<b>-</b>	<b>-</b>	<b>298</b>	<b>4,889</b>

## 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	4,967	220			5,187	298
	Surplus / (deficit) shown on receipts and payments account	(136)	434			298	4,889
						-	
						-	
	Cash and bank balances at end of year	4,831	654	-	-	5,485	5,187
	(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					
	Loan to NARUDA	Restricted	10,000	2,400	3,800
		Total	10,000	2,400	3,800

	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

			9th June 2025

## Section C Notes to the Accounts

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

All restricted funds are sponsorship or project support fund (PSF) sponsorship/donations for the BERUDA Support a Child Project in Cameroon. All Non restricted funds are for the the use of AfrAsia-link/GSL for furthering its aims as seen fit by the board of trustees. This can cover operational costs or can be donated to partner organisations in Africa and elsewhere as small grants.

### 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)	<b>x</b>
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### 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)	<b>x</b>
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### 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

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# APPENDIX 3



**Report to the trustees/members of**

**Registered charity number**

**On the accounts of the charity for the period**

**Set out on pages**

**Respective responsibilities of trustees and examiner**

**Basis of independent examiner's statement**

**Independent examiner's statement**

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

## Independent examiner's report on the accounts

v2

Charity name

AfrAsia-Link/Global Support Link

SC039770

Period start date

Day

Month

Year

1

Apr

2024

to

31

Period end date

Day

Month

Year

March

2025

1 - 3

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

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.

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 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.

**Date:**

9th June 2025

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	AfrAsia – Link – Global Support Link		
Other names charity is known by			
Registered charity number	SC 039770		
Charity's principal address			
	Postcode PH2 6JL		

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				
2		Chair		
3				
4				
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

The Trust was set up by the trustees and was recognised as a Scottish charity with effect from 4<sup>th</sup> August 2008. The Trust is administered in accordance with the terms of the Trust Deed.

Trustee recruitment and appointment

Appointment and removal are in accordance with the Trust Deed, which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

## Objectives and activities

Charitable purposes

1. To act as a link organisation, which offers help and support to Global South grassroots NGOs with a focus on BERUDA of Cameroon, REAL and GSYC of Nepal, BUVAD of Uganda and NARUDA of Nagaland, India.
2. Recruit volunteers for partner NGOs.
3. Raise awareness of issues facing BERUDA, REAL, BUVAD, GSYC, NARUDA and other NGOs and the work being conducted by GSL and affiliated organisations.
4. Send GSL representatives to assist with projects on the ground and liaise with local NGOs and partners.
5. Develop and build relationships with new NGOs in the Global South

## **Summary of the main activities in relation to these objectives**

### **Receiving and administrating sponsorship and donations for the BERUDA Support a Child Project (SACP), BERUDA, Nepalese NGOs and NARUDA**

- \* We have increased our income to over £30,000 including over £10,000 in grants
- \* In the period, we received sponsorship from 16 people for the Support a Child Project.
- \* 7 people provided funds to support NARUDA's Agun Ki Project – supporting abandoned children.
- \* We started a Bakery Project in Nagaland to generate funds for the Agun Ki
- \* We received a two year commitment to continue a health education program in Nagaland- which has helped at least 2,000 people now.
- \* We received a grant from Rotary to undertake a Bee-Keeping Project in Nepal

### **Volunteer Recruitment**

- \* Due to civil unrest in Cameroon, we have not sent any volunteers. We expect to send volunteers again soon. We are building our volunteer offering to cover other opportunities.
- \* We have taken on a volunteer to assist in raising awareness of the charity.

### **Raising Awareness**

- \* We have kept our website up to date
- \* We have continued our Instagram, LinkedIn and Facebook pages and make posts most months.

### **Sending Volunteers Overseas**

- \* As noted above we have not sent volunteers overseas.

### **Building a Relationship with NARUDA**

- \* We are assisting NARUDA with the set-up of its processes and procedures.
- \* We have received funds for a health education program in Nagaland
- \* We are supporting nine children in Agun Ki, NARUDA's House of Hope
- \* We have financed a Bakery in Nagaland

### **Building a Relationship with Nepalese NGOs**

- We have carried out several sustainable projects with REAL and another NGO in Nepal

## **Achievements and performance**

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

As mentioned in the previous section:

- Continuing the SACP works and we now have several children at university and in vocational training
- We started a Bakery in Nagaland
- We have built a good working relationship with REAL and another NGO in Nepal
- Supporting NARUDA, BUVAD and BERUDA with capacity building grant applications
- We have started a Health Education Project in Nagaland. Now helped over 2,000 people
- We have supported blind children and ladies in Nepal

## **Financial review**

### **Brief statement of the charity's policy on reserves**

The charity has 2 accounts with the Royal Bank of Scotland. The first account is a restricted account, which receives sponsorship and donations specifically for the BERUDA Support a Child Project. This money is collected and held, and a lump sum transferred over to the Union Bank of Cameroon – BERUDA Support a Child Project account on a regular basis (to save on bank charges and administration). The second RBS account is the 'Main' AfrAsia-link/GSL account, which receives all unrestricted funds donated to AfrAsia-link/GSL. This money is then used for AfrAsia-link/GSL administration and grants or donations to BERUDA or other NGOs as they apply or need arises. All spending is approved by the board prior to funds being released. As we are a small charity with few overheads, we keep few funds in our Unrestricted account



Details of any deficit

We operated overall with a surplus during the year and a healthy balance in our bank at the end of the year.

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)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Chair of Trustees	Trustee
Date	9th June 2025	9 <sup>th</sup> June 2025