

| <b>Accounts summary</b>               | Unrestricted      |
|---------------------------------------|-------------------|
|                                       | £                 |
| Opening funds at 1/1/2025             | <u>25,937.63</u>  |
| Income for the year                   | 19,054.91         |
| Non-donation expenditure for the year | <u>-5,268.99</u>  |
| Surplus pre-donations paid            | <u>13,785.92</u>  |
| Away Match Donations given            | <u>-25,000.00</u> |
| Movement in funds after donations     | -11,214.08        |
| Closing funds at 31/12/2025           | <u>14,723.55</u>  |
| Represented by:                       | £                 |
| Paypal                                | 1,572.99          |
| TSB                                   | 2,203.38          |
| Bank of Scotland                      | <u>10,947.18</u>  |
|                                       | <u>14,723.55</u>  |

Away match donations in the year - 5 x £5,000 = £25,000  
(for comparison, 2024 had 6 donations totalling £31,055)

Total away match donations since inception: £336,500 - from 109 donations.

| <b>Breakdown</b>                        | Income           | Expenditure      | Surplus           |
|-----------------------------------------|------------------|------------------|-------------------|
|                                         | £                | £                | £                 |
| General donations received              | 3,030.29         |                  | 3,030.29          |
| Company employee donations              | 1,445.00         |                  | 1,445.00          |
| TA club donations                       | 2,600.00         |                  | 2,600.00          |
| Donations in memory of supporters       | 2,400.00         |                  | 2,400.00          |
| Match donations paid                    |                  | 25,000.00        | -25,000.00        |
| <i>Sub-total donations</i>              | <u>9,475.29</u>  | <u>25,000.00</u> | <u>-15,524.71</u> |
| Burns Night January 2025                | 2,270.00         | 1,578.00         | 692.00            |
| Comedy Night July 2025                  | 750.00           |                  | 750.00            |
| On-line Raffles                         | 1,690.00         |                  | 1,690.00          |
| Merchandise sales/costs                 | 4,869.62         | 2,696.56         | 2,173.06          |
| Merchandise postage costs               |                  | 643.13           | -643.13           |
| Refunds given                           |                  | 100.00           | -100.00           |
| Paypal charges/Square fees              |                  | 191.30           | -191.30           |
| Overseas banking charges                |                  | 60.00            | -60.00            |
| <i>Sub-total fundraising activities</i> | <u>9,579.62</u>  | <u>5,268.99</u>  | <u>4,310.63</u>   |
| Total                                   | <u>19,054.91</u> | <u>30,268.99</u> | <u>-11,214.08</u> |

## The Tartan Army Sunshine Appeal

SC041455



| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 1                 | 1     | 2025 |    | 31              | 12    | 2025 |

## Section A Statement of receipts and payments

|                                                               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| <b>A1 Receipts</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Donations                                                     | 9,475                              |                                  |                                            |                                           | 9,475                                      | 21,695                                  |
| Legacies                                                      |                                    |                                  |                                            |                                           | -                                          |                                         |
| Grants                                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Receipts from fundraising activities                          | 9,580                              |                                  |                                            |                                           | 9,580                                      | 22,977                                  |
| Gross trading receipts                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Income from investments other than land and buildings         |                                    |                                  |                                            |                                           | -                                          |                                         |
| Rents from land & buildings                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Gross receipts from other charitable activities               |                                    |                                  |                                            |                                           | -                                          |                                         |
|                                                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A1 Sub total</b>                                           | <b>19,055</b>                      |                                  | -                                          | -                                         | <b>19,055</b>                              | <b>44,672</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>Total receipts</b>                                         | <b>19,055</b>                      |                                  | -                                          | -                                         | <b>19,055</b>                              | <b>44,672</b>                           |
| <b>A3 Payments</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Expenses for fundraising activities                           | 5,269                              |                                  |                                            |                                           | 5,269                                      | 16,086                                  |
| Gross trading payments                                        |                                    |                                  |                                            |                                           | -                                          |                                         |
| Investment management costs                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Payments relating directly to charitable activities           |                                    |                                  |                                            |                                           | -                                          |                                         |
| Grants and donations                                          | 25,000                             |                                  |                                            |                                           | 25,000                                     | 31,055                                  |
| Governance costs:                                             |                                    |                                  |                                            |                                           | -                                          |                                         |
| Audit / independent examination                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| Preparation of annual accounts                                |                                    |                                  |                                            |                                           | -                                          |                                         |
| Legal costs                                                   |                                    |                                  |                                            |                                           | -                                          |                                         |
| Other                                                         |                                    |                                  |                                            |                                           | -                                          |                                         |
|                                                               |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>A3 Sub total</b>                                           | <b>30,269</b>                      |                                  | -                                          | -                                         | <b>30,269</b>                              | <b>47,141</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>Total payments</b>                                         | <b>30,269</b>                      |                                  | -                                          | -                                         | <b>30,269</b>                              | <b>47,141</b>                           |
| <b>Net receipts / (payments)</b>                              | <b>(11,214)</b>                    |                                  | -                                          | -                                         | <b>(11,214)</b>                            | <b>(2,469)</b>                          |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |                                            |                                           | -                                          |                                         |
| <b>Surplus / (deficit) for year</b>                           | <b>(11,214)</b>                    |                                  | -                                          | -                                         | <b>(11,214)</b>                            | <b>(2,469)</b>                          |

## Section B Statement of balances

| Categories    | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | 25,938                             |                                  |                                            |                                           | 25,938                               | 28,407                            |
|               | Surplus / (deficit) shown on receipts and payments account | (11,214)                           |                                  |                                            |                                           | (11,214)                             | (2,469)                           |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               | Cash and bank balances at end of year                      | 14,724                             | -                                | -                                          | -                                         | 14,724                               | 25,938                            |
|               | (Agree balances with receipts and payments account(s))     | -                                  | -                                | -                                          | -                                         | -                                    | -                                 |

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

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

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

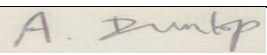
|                           | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities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

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

Signature

Print Name

Date of  
approval

|                                                                                     |                 |           |
|-------------------------------------------------------------------------------------|-----------------|-----------|
|  | Alastair Dunlop | 28/2/2026 |
|                                                                                     |                 |           |

## Section C Notes to the Accounts

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

Carried forward fund reserves were £14,724 at 31st December 2025, all being unrestricted.

### C2 Grants

| Type of activity or project supported         | Individual / institution | Number of grants made | £      |
|-----------------------------------------------|--------------------------|-----------------------|--------|
| Floga, Athens, Greece                         | Institution              | 1                     | 5,000  |
| HPZ Startseite, Liechtenstein                 | Institution              | 1                     | 5,000  |
| Specialsport, Copenhagen, Denmark             | Institution              | 1                     | 5,000  |
| Friends of Chernobyl's Children, West Lothian | Institution              | 1                     | 5,000  |
| Merimna, Athens, Greece                       | Institution              | 1                     | 5,000  |
|                                               |                          |                       |        |
|                                               |                          |                       |        |
|                                               |                          |                       |        |
| Total                                         |                          |                       | 25,000 |

### 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) | Nil |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-----|

### Authority under which paid

### C3b Trustee remuneration - details

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

### C4a Trustee expenses

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

### Number of trustees

£

### C4b Trustee expenses - details

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

### Transaction amount (£)

### Balance outstanding at period end (£)

### C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| n/a                    | None                  |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

### C6 Other information

No transactions other than merchandise purchase and event attendance in the normal course of business, at same rates as external parties.

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  | 01    | 2025 | To              | 31  | 12    | 2025 |

Reference and administration details

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

|                                 |
|---------------------------------|
| The Tartan Army Sunshine Appeal |
|                                 |
| SC041455                        |
| 216 King's Park Avenue          |
| Glasgow                         |
|                                 |
| Postcode G44 JF                 |

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  | Neil Forbes     | Chair                    |                                   |                                                               |
| 2  | Paul Smith      | Vice-Chair               |                                   |                                                               |
| 3  | Alastair Dunlop | Financial Officer        |                                   |                                                               |
| 4  | Michael Ross    | Deputy Financial Officer |                                   |                                                               |
| 5  | Clark Gillies   | Secretary                |                                   |                                                               |
| 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 charity is an unincorporated association and follows a documented constitution, which has been registered with the Office of the Scottish Charity Regulator and is also available on the charity's website.  
[www.tasunshineappeal.scot](http://www.tasunshineappeal.scot)

### Trustee recruitment and appointment

Trustees are nominated at the annual general meeting, following consideration of their skills and experience, and approved by the existing board of trustees.

Day-to-day management of the charity is performed by a steering group, including the charity trustees, and additional members invited to join when the majority of the Steering Group agrees in advance to both the issue of an invitation and to the proposed recipient of the invitation.

## Objectives and activities

### Charitable purposes

To promote the welfare of children in need in the countries we visit to watch Scotland's national football team play, in such ways as are charitable in law.

### Summary of the main activities in relation to these objects

The charity aims to make a donation to a children's charity in each country where the Scotland men's international football team plays an away fixture. These charitable donations are funded by donations from supporters, events arranged by the charity steering group, and merchandise sales.

## APPENDIX 1

### Achievements and performance

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

During the year, 5 donations at Scotland away matches were granted (£5,000 at each), totalling £25,000. These were made to children's charities with activities in Greece, Liechtenstein, Denmark, Belarus, and Greece again. Further details of the recipients are available on the charity's website. [www.tasunshineappeal.scot](http://www.tasunshineappeal.scot)

By the end of the year, the charity had made 109 consecutive donations since its formation, totalling £336,500 in aggregate.

The surplus for the year prior to away match grants, and net of costs of fundraising events and merchandise, was £14k. After the grant of the donations detailed above, carried forward fund reserves were £15k as at 31st December 2025.

### Financial review

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

Donations are only committed to, should fund reserves be available. Reserves are generally maintained to fund at least six months of potential donations, to mitigate for any potential external impacts on the ability to perform fundraising, and the quantum of donations is also assessed by the steering group at least annually.

#### Details of any deficit

N/A

#### Donated facilities and services (if any)

Independent examination provided pro-bono by Mark McRae CA, partner of Armstrong Watson LLP.

Trustee and steering group management provided pro-bono.

APPENDIX 1

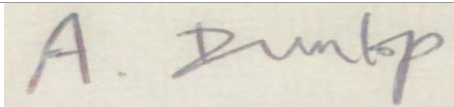
Other optional information

Refer to attached summary accounts information

Declaration

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

Signed on behalf of the charity’s trustees

|                       |                                                                                     |  |
|-----------------------|-------------------------------------------------------------------------------------|--|
| Signature(s)          |  |  |
| Full name(s)          | Alastair Dunlop                                                                     |  |
| Position (e.g. Chair) | Financial Officer                                                                   |  |
| Date                  | 28 February 2026                                                                    |  |

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE TARTAN ARMY SUNSHINE APPEAL (REGISTERED NUMBER: SC041455)**

I report on the accounts for the year ended 31 December 2025 set out in the attached document.

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. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



Mark McRae, CA  
Independent Examiner

Date: ..... 3/8/26 .....