

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
for  
Scotland-Africa Surgical Training (SCIO)

Accountants Plus  
Chartered Certified Accountants  
Second Floor  
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270 Airbles Road  
Motherwell  
ML1 3AT

## Scotland-Africa Surgical Training (SCIO)

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## Scotland-Africa Surgical Training (SCIO)

### Report of the Trustees for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the charity are:

To advance education of African surgical trainees, nurses and healthcare professionals through the provision of training programs.

To advance the health outcomes of patients in African countries after surgical operations by ensuring those carrying out the procedures are fully trained thus resulting in the relief of symptoms and suffering.

To promote the education and skills enhancement of African surgeons and other healthcare professionals.

To relieve those in need by reason of ill-health by increasing the skills of the local surgeons and health care professionals, thus improving the health and wellbeing of hospital patients.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

#### Income

Income for the year was sufficient to support the objectives of the organisation in its operations. The Trustees would like to thank everyone who donated funds to support the work of the charity in East Africa.

We would also like to thank Johnson & Johnson Ethicon and [REDACTED] of Operation Hernia who donated sutures and ligatures. We are also grateful to the Rotary Clubs of Linlithgow and Culloden and the various local businesses in Lochaber who also donated various items which were of use in promoting the work of the charity in Rwanda. A number of individuals made generous donations to the charity for which we are grateful.

The 2 Basic Surgical Skills Courses and the Training the Trainers course in Rwanda were an outstanding success and attracted participants from throughout Rwanda.

Special thanks must be made to acknowledge the invaluable help from the Royal College of Surgeons of Edinburgh, particularly the Education Section for their support and guidance throughout the past year and the supply free of charge of course materials and access to online training videos.

The surplus funds held by the charity at the end of the financial year are considered sufficient to meet the needs and operating costs of the charity. It is acknowledged that further fund raising will be required to support the planned courses for the financial year 2025 - 26.

#### Expenditure

The operating expenses were wholly and solely used to cover travel expenses, accommodation and operating costs of running the Basic Surgical Skills and Training the Trainer courses at the University Hospital in Kigali, Rwanda. The operating costs included items ranging from pig organs and trotters used for surgical skills demonstration purposes to basic items such as kitchen towels and disinfectant.

Special thanks should be mentioned to [REDACTED] of Accountants Plus who donated his time to prepare the annual accounts at no cost to the organisation.

The surgical team of [REDACTED] were joined by [REDACTED] from the Skills Centre at the Royal College of Surgeons of Edinburgh. [REDACTED] trained and mentored the 2 technicians in the new purpose built Simulation Centre. The Trustees would like to thank the college who allowed [REDACTED] to go on this visit.

All funds were and have always been used solely in financing the training courses in Rwanda. No remuneration or personal expenses or payment of any kind was paid to any trustee, office bearer, member or individual during the financial year covered by this report. It should be noted that the surgical team who travelled to Rwanda paid for their own flight costs to Rwanda.

## **OBJECTIVES AND ACTIVITIES**

### Training Courses

The ultimate objective of the training courses is to train the Rwandan medical staff to enable them to ultimately run the training courses on their own with oversight and regulation from the Charity and the Royal College of Surgeons of Edinburgh.

### Training the Trainers Course

The primary objective is always sustainability of training. This will not only improve the skill set of surgeons but also create an environment whereby the Consultant Surgeons can deliver the same essential training course as that attended by UK trainee surgeons.

### Basic Surgical Skills Course

The junior surgeons who successfully complete the course are awarded the Basic Surgical Skills Course Certificate which is accredited by Royal College of Surgeons of Edinburgh in partnership with the College of Surgeons of East, Central and Southern Africa. This award is accepted in the UK and worldwide.

In achieving such a high level of success is a measure of the competence and skills of the course leaders.

In addition [REDACTED] provided training to the technicians in the Simulation Centre at the hospital in Rwanda so that they can set up all the equipment and animal tissue to support the courses in the future.

It is with pleasure that the Trustees can report that lives will be saved, changed and improved by the commitment and dedication of those involved in organising and running the courses. The Trustees would like to thank them for giving their time and expertise to make a difference.

The courses could not have happened without the support of the financial supporters and the trustees would like to thank them for their generosity.

A further set of training courses in Rwanda have been arranged for the Autumn 2025.

On behalf of the trustees, I would like to thank everyone who contributed in support the work of the Charity.

## **FINANCIAL REVIEW**

### **Financial position**

The Statement of Financial Activities shows a net surplus for the year of £921 (2024: £2,006), and our reserves stand at £4,561 (2024: £3,640).

The surplus funds held by the charity at the end of the financial year are considered to be sufficient to meet the needs and operating costs of the charity. The trustees consider that the reserves in the general fund will enable us to continue to provide and safeguard facilities throughout the next year and future years in accordance with our purposes.

## **FUTURE PLANS**

Future training courses are being arranged due to the success of the courses held in prior years.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 09 May 2016.

Scotland-Africa Surgical Training (SCIO)

Report of the Trustees  
for the Year Ended 31 May 2025

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

All of the trustees are appointed or reappointed by the members at our annual general meeting, which is held in the Autumn each year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC046536



**Independent Examiner**

Accountants Plus

Chartered Certified Accountants

Second Floor

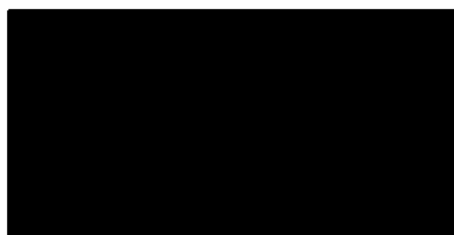
Airbles House

270 Airbles Road

Motherwell

ML1 3AT

Approved by order of the board of trustees on 19/9/2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
Scotland-Africa Surgical Training (SCIO)

I report on the accounts for the year ended 31 May 2025 set out on pages six to eleven.

**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'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**

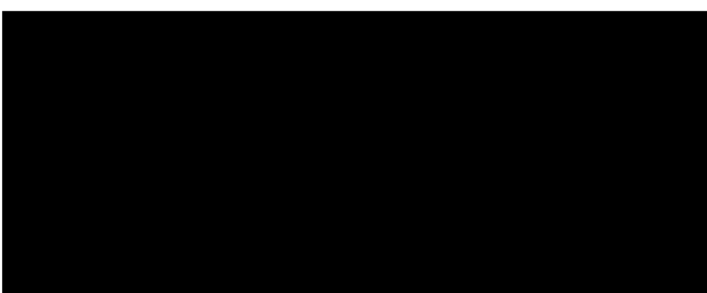
In connection with my examination, no matter has come to my attention :

(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.



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Date: 9/10/25

Scotland-Africa Surgical Training (SCIO)

Statement of Financial Activities  
for the Year Ended 31 May 2025

	Notes	31.5.25 Unrestricted fund £	31.5.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,191	6,719
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		270	4,711
<b>NET INCOME</b>		921	2,008
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		3,640	1,632
<b>TOTAL FUNDS CARRIED FORWARD</b>		4,561	3,640

The notes form part of these financial statements

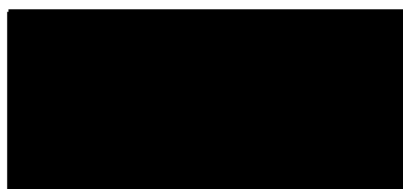


Scotland-Africa Surgical Training (SCIO)

Balance Sheet  
31 May 2025

	Notes	31.5.25 Unrestricted fund £	31.5.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		4,561	3,640
<b>NET CURRENT ASSETS</b>		<u>4,561</u>	<u>3,640</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,561	3,640
<b>NET ASSETS</b>		<u>4,561</u>	<u>3,640</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>4,561</u>	<u>3,640</u>
<b>TOTAL FUNDS</b>		<u>4,561</u>	<u>3,640</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/9/2022 and were signed on its behalf by:



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	6,719
<b>EXPENDITURE ON</b>	
Charitable activities	
Charitable Activities	4,711
<b>NET INCOME</b>	2,008
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,632
<b>TOTAL FUNDS CARRIED FORWARD</b>	3,640

**4. MOVEMENT IN FUNDS**

	At 1.6.24 £	Net movement in funds 31.5.25 £	At £
<b>Unrestricted funds</b>			
General fund	3,640	921	4,561
<b>TOTAL FUNDS</b>	3,640	921	4,561

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**4. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,191	(270)	921
<b>TOTAL FUNDS</b>	<u>1,191</u>	<u>(270)</u>	<u>921</u>

**Comparatives for movement in funds**

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	1,632	2,008	3,640
<b>TOTAL FUNDS</b>	<u>1,632</u>	<u>2,008</u>	<u>3,640</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,719	(4,711)	2,008
<b>TOTAL FUNDS</b>	<u>6,719</u>	<u>(4,711)</u>	<u>2,008</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	1,632	2,929	4,561
<b>TOTAL FUNDS</b>	<u>1,632</u>	<u>2,929</u>	<u>4,561</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**4. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,910	(4,981)	2,929
<b>TOTAL FUNDS</b>	<u>7,910</u>	<u>(4,981)</u>	<u>2,929</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2025.

**Scotland-Africa Surgical Training (SCIO)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 May 2025**

	31.5.25 £	31.5.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,191	6,719
<b>Total incoming resources</b>	1,191	6,719
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Travel and subsistence	270	4,711
<b>Total resources expended</b>	270	4,711
<b>Net income</b>	921	2,008

This page does not form part of the statutory financial statements