

ABIGAEL SCOTLAND
Report and Financial Statement
For the Year ended 31 May 2025

CHARITY COMMISSION REGISTERED NUMBER
SC049729

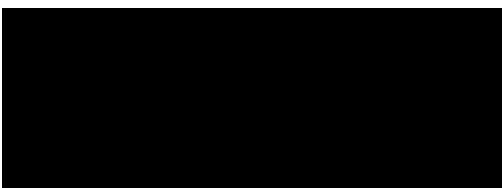
ABIGAE SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025

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ABIGAE SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025
LEGAL AND ADMINISTRATIVE INFORMATION

Officers and Professional advisers

TRUSTEES



REGISTERED OFFICE

77 Craigentinny Road
Edinburgh
EH7 6QL

BANKERS

Bank of Scotland

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

Accountants

AACSL Accountants Limited
1st Floor,
North West Gate House
Harlow
Essex
CM20 1YS

ABIGAE SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 May 2025

The Trustees, in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), submit their annual report and financial statements for the year ended 31 May 2025. The financial statements have been prepared on a receipts and payments basis, in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity is governed by its Memorandum and Articles of Association.

Principal Activities, Aims and Organisation of the Charity

The charity's purpose is the prevention or relief of poverty, with its activities directed towards children or young people as well as the wider community without restriction to a specific group.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

In 2024, the mission of Abigael Scotland was to feed and support 50 widows in Nigeria and Sierra Leone. To raise funds for this work, the charity typically relies on personal appeals to friends and family. During the Christmas and Easter celebrations in 2025, food items, including rice, eggs, flour, baby milk, diapers, and toys were purchased locally in Nigeria. These were distributed to 20 widows and to an orphanage caring for over 120 children. To minimise transfer fees, funds were sent to Nigeria using the Lemonade Finance app. Abigael Scotland is operated entirely by unpaid volunteers.

PLANS FOR THE FUTURE

Abigael Scotland plans to expand its support to reach more widows and vulnerable children in Nigeria and Sierra Leone, with a focus on providing essential food and care items during key seasonal periods. The charity will continue to raise funds through personal networks and explore new ways to increase donor support.

BENEFICIARIES

Abigael Scotland supports widows, orphans, and vulnerable children in Nigeria and Sierra Leone, as well as the wider community where there is need. The charity does not limit its services to any specific group and aims to assist those facing poverty and hardship.

ABIGAE SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 May 2025

FINANCIAL REVIEW

Abigael Scotland's primary source of funding comes from donations and fundraising efforts, mainly through appeals to friends and family. These funds enable us to provide essential support to widows and vulnerable children in Nigeria and Sierra Leone. During the year, fundraising activities focused on raising money to purchase necessary items such as food and care products for distribution during key seasonal periods. We successfully managed funds to maximise their impact, including using the Lemonade Finance app to reduce transfer fees. The Charity generated £492 in donations during the year through direct transfers into charity's bank account. While formal fundraising events were limited this year, we plan to organise upcoming activities, including community gatherings and seasonal events, to increase funds. The proceeds will be used to enhance our support programs and purchase additional resources to better serve our beneficiaries.

RESERVES POLICY

The Trustees of Abigael Scotland intend to continue developing the charity's support programs. Our initiatives to provide assistance to widows and vulnerable children have been well received, and we aim to expand our reach in the coming year. The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

GOVERNANCE & INTERNAL CONTROL

The Charity is governed by a Board of Trustees. New Trustees are appointed by the existing Board and are subject to re-election every five years. As of 31 May 2025, the Board consisted of three members. The Board meets regularly throughout the year to make key policy decisions, set the charity's strategic direction, and oversee its performance. Currently, the Board delegates responsibility for day-to-day operations to committee members, none of whom receive remuneration.

All Trustees receive the OSCR Trustee Handbook and participate in an induction programme led by existing Trustees. They are also provided with comprehensive information about the Charity and its finances. The Charity adheres to the Governance Code of Practice issued by the Governance Hub to ensure high standards of governance.

ABIGAE SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 May 2025

Under the Charities and Trustee Investment (Scotland) Act 2005, the Trustees are responsible for preparing annual financial statements in compliance with Scottish charity law and OSCR's regulatory requirements. The Charity has established systems of internal control designed to provide reasonable, though not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and regulations. Under company law, the Trustees must prepare financial statements for each financial year in accordance with UK Accounting Standards and relevant legislation (UK GAAP). The financial statements are required by law to provide a true and fair view of the charitable company's financial position and of the surplus or deficit for the period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The Trustees are responsible for maintaining proper accounting records that accurately reflect, at any time, the financial position of the charitable company. This enables them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and other applicable legislation.

ABIGAE SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 May 2025

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provisions for exemption under the Charities and Trustee Investment (Scotland) Act 2005, the Charity has decided to appoint an independent examiner to review the accounts for the year ended 31 May 2025. Accordingly, AACSL Accountants Limited was appointed as examiner.



on behalf of the trust.

Trustee

18th September, 2025

ABIGAEL SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 May 2025

Examiner's Report to the Trustees of ABIGAEL SCOTLAND

We report on the accounts of the Trust for the year ended 31 May 2025, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for preparing the accounts. In accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Trustees consider that an audit is not required for this year and that an independent examination is appropriate.

It is our responsibility to:

- Examine the accounts in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005;
- Follow the procedures laid down in the Regulations made under that Act; and
- Report whether any matters have come to our attention that require reporting

Basis of independent examiner's report

Our examination was carried out in accordance with the Charities Accounts (Scotland) Regulations 2006. An independent examination includes a review of the accounting records maintained by the charity and a comparison of the accounts presented with those records. It also involves consideration of any unusual transactions or disclosures in the accounts and obtaining explanations from the Trustees regarding such matters. The procedures performed do not provide all the evidence that would be required in an audit, and accordingly, we do not express an audit opinion on the financial statements.

Independent examiner's statement

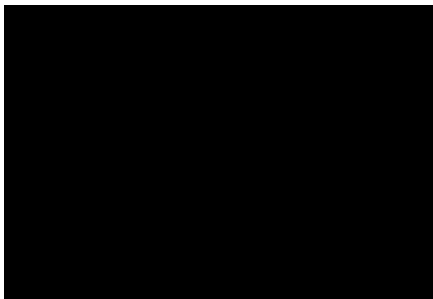
In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005; and
 - To prepare accounts which accord with those accounting records and comply with the accounting requirements of the Act,

have not been met; or

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

ABIGAEI SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025



AACSL Accountants Limited

1st Floor North

Westgate House

Harlow

Essex


CM20 1YS

18th September, 2025

ABIGAEL SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025

ABIGAEL SCOTLAND						
STATEMENT OF FINANCIAL ACTIVITIES						
for the year ended 31 May 2025						
			Un-restricted funds	Restricted Funds	Total Funds	Total Funds
			May-25	May-25	May-25	May-24
	Notes		£	£	£	£
INCOMING RESOURCES						
Donations and Legacies			429	-	429	623
TOTAL	2		429	-	429	623
Expenditure on:						
Projects /Other Resources Expended			315	-	315	646
Governance/ Set up cost/Support Cost			50	-	50	50
Net gains/(losses) on investments	3		365	-	365	696
Transfers between funds			-	-	-	-
Other recognised gains/ (losses)			-	-	-	-
Net movement in funds			64	0	64	(73)
Reconciliation of funds			-	-	-	-
Funds brought forward			(661)	0	(661)	(588)
Net movement in funds and funds balance carried forward as at 31 May 2024			(597)	0	(597)	(661)

The Trustees acknowledge their responsibility for complying with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, with respect to maintaining proper accounting records and preparing accounts which give a true and fair view. The accounts were approved by the Board of Trustees and signed on its behalf by:


on behalf of the trust.
Trustee
18th September, 2025

ABIGAEL SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025

ABIGAEL SCOTLAND				
Statement of Balances				
as at 31 May 2025				
			May-25	May-24
			Total	Total
	Notes		£	£
CURRENT ASSETS				
Cash at bank and in hand			205	247
			205	247
CREDITORS: amount falling due within one year	5		(802)	(908)
Net Current assets/(Liabilities)			(597)	(661)
TOTAL ASSETS LESS CURRENT LIABILITIES			(597)	(661)
FINANCED BY:				
Unrestricted funds			(597)	(661)
Restricted Funds			0	0
TOTAL FUNDS	6		(597)	(661)

ABIGAE SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 May 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. They have been prepared in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and applicable UK accounting standards.

Cash flow statement

Under FRS 102, the Charity is exempt from the requirement to prepare a cash flow statement as it falls below the size threshold specified in Appendix 2 of FRS 102.

Fund accounting

General funds are unrestricted funds available to the Trustees to use at their discretion in furtherance of the Charity's objectives and which have not been designated for other purposes.

Restricted funds are funds subject to specific restrictions imposed by donors or raised by the Charity for particular purposes. The costs of raising and administering these funds are charged against the respective restricted fund.

Incoming resources

All incoming resources are recognised in the Statement of Financial Activities (SOFA) when the Charity has entitlement to the income, the amount can be measured reliably, and it is probable that the income will be received. Grant income relating to performance and specific deliverables is recognised as the Charity earns the right to consideration by fulfilling those performance obligations. Where income is received in advance, recognition is deferred and included within creditors. Conversely, where entitlement to income occurs before receipt, the income is accrued.

ABIGAE SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025

ABIGAE SCOTLAND				
NOTES TO THE ACCOUNTS				
FOR THE YEAR ENDED 31 MAY 2025				
Note 2.	TOTAL INCOMING RESOURCES			
	Voluntary Income	May-25	May-24	
	Un-restricted:			
	Donations, Legacies and similar incoming resources	429	623	
		429	623	
Note 3.	TOTAL RESOURCES EXPENDED	Direct Costs	Support Costs	May-24 Total
		£	£	£
	Launch/startup cost/ Depreciation		-	-
	Project cost/other resources expended	315	50.00	365
	Raising funds			-
		315	50	365
	The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.			
Note 4.	TRUSTEES REMUNERATION			
	The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2021: £nil)			
Note 5.	CREDITORS: amount falling due within one year			May-25
	This is made up as follows:			£
	Other creditors		-	752
	Accountancy Cost		-	50
			-	802
Note 6.	Total Funds			May-23
				£
	Reserve brought Forward			(661)
	Surplus/(Deficit) for the year			64
				(597)