

Company registration number: SC050527  
Charity registration number: SC050527

**THE ISSOS FOUNDATION  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**



## The Issos Foundation Contents

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**The Issos Foundation**  
**Company No. SC050527**  
**Trustees' Report For The Year Ended 30 April 2025**

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The trustees present their report and the financial statements for the year ended 30 April 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The objects of the charity as set out in the constitution of the organisation are as follows:

- the prevention or relief of poverty by primarily, though not exclusively, supporting, encouraging and providing financial assistance to organisations that intend to prevent or provide relief from poverty in disadvantaged children and young adults;
- the prevention and relief of poverty; in particular by providing education, training, rehabilitation, support, employment opportunities and personal development opportunities;
- the advancement of education by primarily, though not exclusively, supporting, encouraging and providing financial assistance to organisations that facilitate the advancement of education of children and young adults;
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, with priority given to donating to facilities or activities benefitting children or young adults;
- to provide financial assistance to bodies who are recognised as charities in Scotland, England or Wales, whose purposes are targeted at those described at 1, 2, 3 or 4 above ; or
- for the implementation or assistance in implementing any Charitable Purpose or purposes as the Trustees in their unfettered discretion may decide.

### **Significant Activities**

Due to the Covid-19 pandemic, the plans of the charity were put on hold and the charity has carried out no activity since it was established..

## **Achievements and Performance**

### **Main Achievements**

No activities, either fundraising or distributing benefit, have taken place in the period, but plans are in place to operate in the near future.

## **Financial Review**

### **Financial Position**

As noted already, there have been no transactions since the charity was established.

## **Structure, Governance and Management**

### **Governing Document**

The charity is a Scottish Charitable Incorporated Organisation, registered with OSCR, and is governed by its constitution. It has a single tier structure and as such the trustees are the members of the charity.

### **Trustee Selection Methods**

Appointment of trustees is governed by the constitution of the Charity. The Trustees may at any time appoint any non-member of the SCIO to be a Trustee if nominated by a close contact of the charity or on the basis of a nominee's specialist experience/skills.

## **Reference and Administrative Details**

### **Trustees**





**The Issos Foundation  
Trustees' Report (continued)  
For The Year Ended 30 April 2025**

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[REDACTED]

**Charity Number**

SC050527

**Company Number**

SC050527

**Principal Address**

[REDACTED]

**Independent Examiner**

[REDACTED]



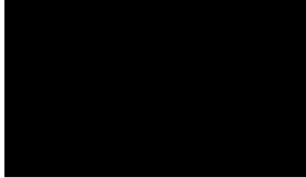
**The Issos Foundation  
Trustees' Report (continued)  
For The Year Ended 30 April 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Trustee  
16/01/2026



**The Issos Foundation**  
**Independent Examiner's Report to the Trustees of The Issos Foundation**  
**For The Year Ended 30 April 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

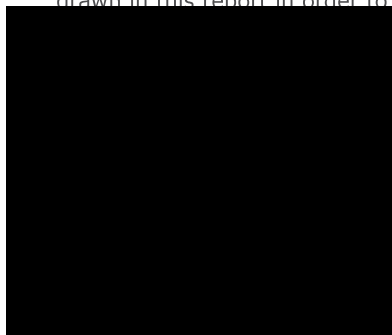
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.





**The Issos Foundation**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 April 2025**

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		2025	2024
		Total	
		funds	
	Notes	£	£
<b>NET INCOME/(EXPENDITURE)</b>		-	-
<b>NET MOVEMENT IN FUNDS</b>		-	-
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>4</b>	-	-

The notes on page 7 form part of these financial statements.



**The Issos Foundation  
Balance Sheet  
As At 30 April 2025**

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	Notes	2024 Total funds £
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-
<b>NET ASSETS</b>		-
<b>FUNDS OF THE CHARITY</b>		-
<b>TOTAL FUNDS</b>	4	-

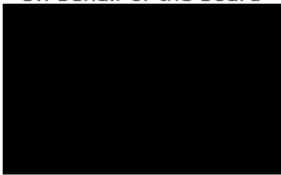
For the year ending 30 April 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Trustee  
16/01/2026

The notes on page 7 form part of these financial statements.



**The Issos Foundation**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2025**

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**1. General Information**

The Issos Foundation is a company limited by guarantee, incorporated in Scotland, registered number SC050527 and registered charity number SC050527. The registered office is .

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**4. Movement in Funds**

**5. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

**6. Related Party Disclosures**

**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.