

Getting the message of hope out to phone users



2024

Annual Report

Pearl International (Scottish Charitable Incorporated Organisation SC050711)

Charity Details & Governance

Registered office

[REDACTED]
[REDACTED]
[REDACTED]

Bank

Co-operative bank
Gordon Street
Glasgow

Website:

www.pearl-international.org

Charity Status

Pearl International was established as a Scottish Charitable Incorporated Organisation on 21 January 2021.

Governance

Pearl International is overseen by a trustees' team (Board) comprised in 2024 of [REDACTED], [REDACTED], [REDACTED] and [REDACTED]. New trustees are appointed through application to, and approval by, the present board and must number between 3-12 inclusive.


The governing document is a Scottish Charitable Incorporated Organisation Constitution. The charity trustees are the organisation's only members and comprise the organisation's board. As of 31st December 2024, the trustees were [REDACTED] (Chair), [REDACTED] (Treasurer), [REDACTED] and [REDACTED] (Secretary).

Mission

The charity's mission is Changing Phones, Transforming futures, One Device at a Time.

Financial Information

Abbreviated Financial Report 1 January 2024 to 31 December 2024

	Enter charity name below						Enter SC No.		
	PEARL INTERNATIONAL						SC050711		
	Receipts and payments accounts								
	For the period from	Period start date			to	Period end date			
Day		Month	Year	Day		Month	Year		
	1	1	2024		31	12	2024		

Section A Statement of receipts and payments						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,023				2,023	3,572
Legacies					-	
Grants					-	
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					-	
					-	
A1 Sub total	2,023	-	-	-	2,023	3,572
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,023	-	-	-	2,023	3,572
A3 Payments						
Expenses for fundraising activities					-	150
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,300				3,300	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,300	-	-	-	3,300	150

Section B Statement of balances

[illegible]

Notes on finances

No relevant notes

Objectives and activities

The objectives of the charity are:

- The prevention or relief of poverty amongst needy persons through the support of vulnerable children, the rehabilitation of child soldiers and the development of associated, sustainable projects in The Democratic Republic of Congo and such other countries as the trustees decide.
- The advancement of education through supporting access to education and training in The Democratic Republic of Congo and such other countries as the trustees decide.
- The advancement of human rights and conflict resolution through relieving the needs of former child soldiers in The Democratic Republic of Congo and such other countries as the trustees decide.
- The promotion and advocacy of justice, equality and sustainability through raising awareness of the impact of conflict minerals, the exploitation of child soldiers, vulnerable persons and associated issues.

Activities

£3,300 was provided for projects related to the advancement of education – the support of three teachers at Marajeo School, Rubaya, and the building of further classrooms at the school.

The promotion and advocacy of justice, equality and sustainability through awareness raising was carried out consistently through the charity's social media channels and communications. Two of the trustees visited the girls' youth group at Arbroath Church of Scotland and received a lot of interest in their presentation. A considerable amount of research on the nature of the mineral conflict at Rubaya was also carried out with the mines in and around Rubaya found to be producing an estimated 40% of the world's coltan.

The building of the school at Rubaya was unfortunately halted due to the front lines of the war lying between the school and Goma, resulting in too much danger to life and supplies to continue. The funds are held pending the removal of those barriers. Communication with the supported teachers was also affected as mobile phone masts and internet connections were affected.

However, despite the war, the school continued to operate and educate the children, and we applaud the efforts of local actors in continuing to operate under extreme pressure.

Future Plans

Over the coming year the trustees will continue to concentrate on developing income streams, identifying suitable projects for the disbursement of funds, recruitment of volunteers and identification of funding partners.



 (Chair)

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
Pearl International

Registered charity number

SC050711

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
1	1	2024	to	31	12	2024

Set out on pages

1-6

(remember to include the page numbers of additional sheets)

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) 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.

Basis of independent examiner's statement

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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Signed**:

Name:

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

Address:

Date:

27th August 2025

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

PEARL INTERNATIONAL

SC050711



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	1	2024		31	12	2024

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 £
A1 Receipts						
Donations	2,023				2,023	3,572
Legacies					-	
Grants					-	
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					-	
					-	
A1 Sub total	2,023	-	-	-	2,023	3,572
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,023	-	-	-	2,023	3,572
A3 Payments						
Expenses for fundraising activities					-	150
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,300				3,300	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,300	-	-	-	3,300	150
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,300	-	-	-	3,300	150
Net receipts / (payments)	(1,277)	-	-	-	(1,277)	3,422
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,277)	-	-	-	(1,277)	3,422

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	4,958				4,958	1,536
	Surplus / (deficit) shown on receipts and payments account	(1,277)				(1,277)	3,422
	Cash and bank balances at end of year	3,681	-	-	-	3,681	4,958
	(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			-	-	-
		Total	-	-	-

	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			0	0
		Total	-	-

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

Print Name

Date of approval

Section C Notes to the Accounts

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

All funds have been given with the purpose of general use to fulfil the charitable aims of the organisation

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)

x

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)

x

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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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General donations	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,023				2,023	3,572
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	2,023				2,023	3,572
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						-
Total receipts	2,023				2,023	3,572
Payments						
Expenses for fundraising activities						150
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	3,300				-	
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total	3,300				3,300	150
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	3,300	-	-	-	3,300	150
Net receipts / (payments)	(1,277)	-	-	-	(1,277)	3,422
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,277)	-	-	-	(1,277)	3,422

Nature and purpose of funds

All funds received are for general purposes

PEARL INTERNATIONAL

SC050711

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						