

Edinburgh Direct Aid International

Scotland · Charity number SC050964

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-05-11
Register	View on the OSCR register

Contact

Address	29 Starbank Road Edinburgh EH5 3BY
Website	edinburghdirectaid.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of human rights, conflict resolution or reconciliation', 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The charity's purpose is to bring relief to those suffering as a result of man-made or natural catastrophes abroad, in any theatre in which we are able to make an effective, albeit small, contribution. and to do this under the personal supervision and friendly contact of our volunteers, not using paid staff excepting those recruited from, and to carry out tasks in, beneficiary countries. The help we bring spans a wide range, including provision of emergency shelter, schools, food, clothing, music therapy for traumatised children.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4. Purposes The organisation's purposes are: 4.1 to relieve and improve the conditions of those suffering as a result of man-made or natural disasters in any theatre deemed appropriate to its resources. This includes: 4.1.1 providing material aid to relieve the needs of refugees, asylum-seekers or internally displaced persons by reason of hostilities, persecution, oppression, discrimination, natural disasters, or other like causes and to provide assistance to the families and dependents of those who are in conditions of need, hardship or distress. 4.1.2 assisting with the provision of education, vocational training, health, social and other services to those persons and their families and dependents, and facilitating their achievement of economic independence by means of small loans and grants 4.1.3 the encouragement and advocacy of non-discrimination, active cultural participation, the advancement of human rights and the promotion of racial and sexual equality and diversity.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2026-06-30	£0	£0	-	0
2025-06-30	£222,507	£249,649	-	0
2024-06-30	£253,335	£256,236	-	0
2023-06-30	£216,212	£144,012	-	0
2022-06-30	£0	£0	-	0

Edinburgh Direct Aid International

Scotland - Charity number SC050964

Accounts

Edinburgh Direct Aid International
Report and Financial Statements
For the Year Ended
30th June 2025

Scottish Charity Reference

SC 050964

Edinburgh Direct Aid International

Report and Financial Statements For the Year ended 30th June 2025

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Edinburgh Direct Aid International

Reference & Administrative Information

Principal Address:

29 Starbank Road
Edinburgh
EH5 3BY

Scottish Charity Number:

SC 050964

Governing Board / Trustees

Denis Rutovitz	Chairman
Jeanne Bell	Deputy Chair
Jean Horsburgh	Treasurer
Lisa Anderson	Secretary (resigned)
Pamela Chambers	Grants, Secretary from May 2024
Ian McHaffie	Warehouse Manager, Chair of Christine Witcutt Fund (ex-officio)
George McNeill	Advisor, Administration and Bosnia projects
Margaret Tookey	International Aid
Clea Friend	Music Projects
Nigel Osborne	Music Projects
Colin Cooper	Medical Advisor
Margot Simpson	Events (co-opted May 2024)

Independent Examiner:

John Paul FCIE
29 Avon Crescent
Broughty Ferry
Dundee
DD5 3TX

Edinburgh Direct Aid International

Report of the Trustees For the Year ended 30th June 2025

The trustees are pleased to present their report and the financial statements for the year ended 30th June 2025.

Governance & Organisational Structure

Edinburgh Direct Aid International (EDA I) is constituted as a Scottish Charitable Incorporated Organisation (SCIO). A SCIO is a 2-tier form of organisation in which the members of the governing committee elected by the members are the Trustees and are elected by signed up members of the organisation at an Annual General Meeting. EDA I is registered with, reports to, and complies with, the requirements of the Office of the Scottish Charity Regulator (OSCR). Our OSCR registration number is SC050964 (OSCR registration for EDA I was approved on 31st January 2022).

Our formal constitution can be found at:

<https://www.edinburghdirectaid.org/Reports/reports.htm>

EDA I is an all-volunteer organisation: Board members, officers and other helpers are all unpaid volunteers, excepting

1. Locally employed helpers in beneficiary countries;
2. staff appointed to carry out externally funded contracts.

EDA I does not use expensive advertising campaigns, or percentage fund-raising.

The Officers of the association - Chairman, Deputy Chair, Treasurer and Secretary are also elected at the Annual General meeting, last held on 21st November 2024. Additional members are invited, and officers such as Warehouse Manager and International Aid Coordinator are appointed by the Management Board.

The Chair of our sister charity, the Christine Witcutt Memorial Fund, is considered ex-officio a member of the EDA I Board.

Objectives & Review of Activities

Our mission is defined as provision of assistance to people suffering as a result of war or natural disaster, in any situation in which we can mount an effective operation.

Our aims are

- to deliver material aid directly to those in need;
- to bring to them also the comfort of the friendship of our volunteers;
- to raise the awareness of our members, donors and supporters at home through communication of the experiences of our volunteers working abroad.

Edinburgh Direct Aid International

Report of the Trustees For the Year ended 30th June 2025

Objectives & Review of Activities (continued)

Chairman's report

While we retain interest in, and connections with, beneficiaries in Bosnia and Kenya, our major efforts in 2024-25 were for Gaza and Ukraine and, as in all recent years, for Syrian refugees in Lebanon. A visit was also made to Pakistan-controlled Kashmir for the first time in 10 years

Planning, Management and Monitoring visits

On these visits, current work is monitored and managed/carried out by our volunteers; and future work discussed, in association with our local team where applicable, or collaborating groups or individuals. In 24-25 such visits took place to Lebanon, Ukraine, Machiara (Kashmir), Croatia and Bosnia

Banking Problems, 2024-5

On 20th June 2024, the Bank of Scotland wrote saying that they were going to close our account on the 19th of August. No explicit reason was given but judging from the tone of enquiries they'd been making over the previous months it was because we had made payments connected with aid delivery in Northern Syria following the earthquake there in February 2024. Fortunately contacts made by long-time volunteer David Hamilton facilitated a meeting with the Bank's Financial Crime Prevention group, as a result of which the threatened closure was cancelled. But the Board felt strongly that the bank had not followed correct procedures, had not interpreted Foreign Office guidelines correctly, and had no proper basis for the closure decision.

Because of the threat that the BOS account would be closed we opened one with "Wise", an online-international bank with a UK registered subsidiary which has turned out to be excellent for inter-bank transfers, and indeed all on-line operations. We have also opened an account for the new charity at the Co-op Bank (with whom we have had accounts for many years), as Wise does not handle cash or cheques.

One benefit of this saga is that the Bank of Scotland agreed to publish their areas of financial restriction and notify charities of applicable rules.

Charitable Activities

Music and Music therapy

Music 1: Ukraine

EDA's music therapy work in Ukraine was begun by Nigel Osborne in 2022 when he delivered a semester-long university course in Lviv and Kharkiv introducing music therapy. He supervised student placements in shelters, hospitals and recently liberated villages, and taught specialist courses for mental-health professionals, focussed mainly on alleviating the condition of children traumatised by the upheavals and destruction caused by bombardments and warfare. From this training, two committed volunteer teams were formed, in Lviv and Kharkiv, strengthened further by additional university staff and students joining defined projects with children. The work continues year on year with further training by Nigel and periodic renewal of teams.

Edinburgh Direct Aid International Report of the Trustees (continued)

Objectives & Review of Activities (continued)

Music 2: Lebanon – Music training and a festival

EDA's **4th Annual Bekaa Children's Festival**, held in **Baalbek** in May 2025, had exceptional therapeutic importance following a year of missile attacks and displacement across Lebanon. In response, EDA set up emergency music-therapy programmes that reached over 1,500 severely traumatised Lebanese, Syrian and Palestinian children in camps and shelters across the Bekaa and Mount Lebanon. Despite personal losses and security challenges, local teams and organisers ensured the festival went ahead as an act of resilience and recovery. Three children's groups performed music from Lebanese, Syrian and multi-faith traditions — including songs associated with **Feyrouz** — culminating in a powerful collective expression of unity, healing and hope.

LEBANON

Lebanon 1:

EDA's involvement in Lebanon started in 2013, centred on Aarsal, a small town on the Lebanese/Syrian border where there were at one time over 70,000 Syrian refugees - and until about May 2025, still over 50,000 - refugees alongside 35,000 Lebanese. The area is in high mountains and the climate is one of cold snowy winters and baking hot summers. EDA supported the refugees there in many ways: emergency accommodation, tents and sleeping gear, clothes, footwear; education aid including a special needs school, music lessons and music therapy for children, and eco-projects.

Prospects for the Syrian refugees were always poor, with severe restrictions in movement and employment. With the fall of the Assad government in Syria in Dec 2024, refugee hopes focussed immediately on return, and this they did in the following weeks, taking their tents with them. In May 2025, EDA's international projects director wrote: *"Aarsal is now almost unrecognisable. The camps have gone and the entire area is a wasteland of broken and crumbling supporting walls and concrete bases now abandoned ... there are still a few hundred families in tents living scattered across the Aarsal plateau and the hilly wadi areas but they are few and far between and will disappear altogether when the school term ends at the end of June. Those who remain now will return to Syria. It's the end of an era."*

Lebanon 2: The EDA Centre

The EDA Centre in Aarsal, and its manager, Nabil Khalouf, had become well-known and well-respected by other NGOs in Aarsal, with whom we worked closely, and by the Aarsal town council and administration. Nabil now commutes freely between Aarsal and his former home in Damascus.

Lebanon 3: Projects Terminated March 2025

- Sewing and Vocational training workshops.
- Running a primary school – The Scottish Training Centre, and provision of music training
- Funding the Balsam centre for children with special needs, and provision of music therapy in Balsam
- Children's libraries and reading centres in Aarsal

Edinburgh Direct Aid International Report of the Trustees (continued)

Objectives & Review of Activities (continued)

Lebanon 3: Current projects in Lebanon

- Sewing Project (Arsal)
- Music for children
- Distribution of periodic shipments of clothes, footwear, and educational materials, donated in Edinburgh and shipped to Lebanon (via Dar Al Fatwa)

Lebanon 4: Sewing Workshop:

The Arsal sewing group comprised both Syrian and local Lebanese women, 8 *in toto*, working together to produce so-called Pyjama suits (tops and trousers) for children. The group has 8 industrial sewing machines, purchased previously by EDA I. The pyjamas have been distributed *pro-bono* to refugee and Lebanese children in need, as well as being sold in the weekly Bekaa market. In December, 2024, the Syrian members of the sewing team left Arsal and for 3 months, all sewing activity and sales ceased. In April 2025, the sewing group, now all Lebanese, recommenced activity, still hoping to become self-sustaining through sales of garments in Lebanese markets.

Lebanon 5: The Scottish Training Centre

This school was the only school for refugee children in the Bekaa region. Thanks to Nabil's negotiations, it had achieved partial 'formal' Lebanese state recognition, which would entitle at least the younger children to gain acceptance in Lebanese schools. EDA funded it successfully until early 2025, when most of the children and teachers left for Syria.

Lebanon 6: Balsam Centre (Special Needs)

The Balsam Centre was set up in 2016, most of the pupils being Syrian refugees. It operated 3 days/week and catered for children with various special needs including Down's syndrome, deafness, speech issues, blindness, various physical and learning difficulties, cerebral atrophy and autism. The school had nearly 70 pupils; but again, almost all had left by March 25., and the project was terminated.

Lebanon 7: Children's libraries and reading centres.

The refugee camps hosted a number of 'drop-in' reading clubs which were initiated by Clea Friend and Mimi Serbedzija, particularly for children who aren't in school. The reading clubs continued successfully until March 2025

Lebanon 8: Loan funding of job-creation projects: Insulation project

EDA has continued to fund, on a loan basis, a company now known as "GradeA+" started by Naji Fliti and run currently by Jocelyne Saade (both Lebanese citizens) who have worked with us for several years. The company collects wool fleeces (sheared from local sheep by farmers but discarded for lack of markets) and converts them into insulation materials, quilts, garments, and latterly into fertiliser pellets. Testing has shown that processed sheep fleece insulation is an excellent way of keeping tents warm, and that the fertiliser pellets are extremely effective in increasing crop yield.

Lebanon 9: Goods sent from Edinburgh

Two 40' containers of aid goods were packed at our warehouse in August 2024 and May 2025 and despatched to Lebanon for distribution to approved target groups by our partners Dar al Fatwa, a Lebanese charitable organisation of good repute.

Lebanon 10: Music in Lebanon – see preceding section

Edinburgh Direct Aid International

Report of the Trustees (continued)

Review of Activities (continued)

GAZA

EDA has a long history of work in Gaza. In 2024, following a generous response to an appeal put out to EDA I donors, we agreed with “Refugee Biryani and Bananas” (an oddly named but sound and reliable partner organisation) to jointly fund a number of deliveries of food into Gaza. But then the supply chain was shut down by Israeli blockade of the entry points to Gaza. Famine raged. Missiles continued to rain down. Some no doubt hit the targets claimed for them and destroyed the remnants of Hamas' forces. But whatever their targets may have been, they destroyed everything in the neighbourhood, and wounded and killed large numbers of innocent men, women and children – 60,000+ to date - including aid workers, journalists and doctors. The remnants of hospitals do what they can, working under extremely difficult conditions.

Medical Teams Outreach Project

In March 2025 Dr. Khamis Elessi, a medical specialist who has long worked with Edinburgh Direct Aid was appointed as medical advisor in Gaza (despite being bombed out of his home and being offered an opportunity to take up an offer of an appointment in the West Bank, he opted to stay on).

Movement in Gaza is extremely difficult and dangerous, especially when crowds form around hospitals. Dr Elessi proposed that we form home visiting teams to provide follow up medical care including wound care, physiotherapy, and psychological support to patients where they are living, be it in a tented camp or the remnants of a still standing building. A team was formed, and after some earlier trials, was scheduled to begin operations at the beginning of August (next annual report period), expecting to treat some 600 patients per month.

UKRAINE

Kupiansk

In February 2025, Maggie Tookey undertook a high-risk emergency aid mission to Kupiansk, a frontline town close to encirclement by Russian forces. Travelling from Kharkiv with a local volunteer, she delivered vital medicines, hygiene supplies and food to the few hundred elderly and vulnerable civilians who refused or were unable to evacuate. Amid constant artillery fire, drone threats and devastated streets, the team also secured and distributed fresh bread — described by residents as both sustenance and hope.

But in May, the bakery was destroyed by artillery fire. The baker and his wife, although injured, survived. It was decided to locate a replacement somewhat further away from the front line, on the edge of Kharkiv. This has now been done, EDA I contributed 3 major items of equipment: a steam convection oven, an industrial dough mixer and an industrial flour sifter. It is now up and running and staffed by 16 IDP's from Kupyansk working in 2 shifts., and deliveries to some of the most hazardous areas continue.

With no other NGOs now entering Kupyansk, Maggie's work is a real credit to EDA,

Sudenok School

Sudenok is a town on the Eastern side of Ukraine, , a 2 hour drive east from Kharkiv, We had earlier helped create and equip a safe underground school and community centre but it was badly damaged by a devastating wildfire last September which also destroyed around 250 homes nearby.

Edinburgh Direct Aid International

Report of the Trustees (continued)

Review of Activities (continued)

It's now been re stocked with equipment by EDA and redecorated by local volunteers. There are three large separate spaces divided by three quarter length walls – a classroom area, a kindergarten/library area and one as an area for physical activity. All now in use every day with some children attending school for the first time in 3 years. In an assessment visit in February 2025, Maggie commented that *“the basement is bright, clean, warm and welcoming and somehow manages to appear twice the size of the original basement in its original state. Municipal leaders have offered huge thanks to EDA; Our logo is pasted to the wall”*

Music therapy in Ukraine: see Music section above.

OTHER EDA I ACTIONS

Pakistan

Maggie Tookey, EDA I's projects coordinator, visited Kashmir for the first time in 10 years and found, on an unannounced visit, that the clinic funded by EDA at Machiara was in full use, well-staffed and equipped, and spotlessly clean. There is no doubt that the clinic is well appreciated by the local community and Maggie had a warm welcome. Local government has accorded official status to the clinic which is also recognised by WHO. In a further gesture of friendship, Dr Mir, Health Minister for Kashmir, and his wife visited and stayed overnight at EDA I HQ with Denis Rutovitz and Jeanne Bell in October 2024.

Syria

In 2025, EDA I's manager in Lebanon, Nabil Khalouf, obtained the necessary permits and is now able to move easily between Lebanon and Syria. He is in close contact with many of the refugees who have returned to Syria where they have been confronted by considerable civil-conflict-related damage to homes, civic institutions and infrastructure. He has proposed a program of repair and renovation to aid resettlement which has been tentatively launched; but we are aware of the political fragility of the country and of the continuing negative attitude of some UK banks even though the UK no longer regards Syria as proscribed. Details will be given in the next reporting period.

Special Needs in Bosnia

This work is the responsibility of our sister charity, the Christine Witcutt Memorial Fund. But EDA I retains its commitment to work in Bosnia, and assists directly in administration, warehousing, and delivery. EDA I also supports the music camps in Bosnia.

HOME FRONT

Our work abroad could not be done without the continuing efforts and selfless dedication of our many volunteers in Edinburgh and elsewhere in the UK.

Warehouse

The EDA I warehouse at 16a West Harbour Road EH5 1PN is the point of departure for the stream of goods we send to support our aid projects.

Edinburgh Direct Aid International Report of the Trustees (continued)

Review of Activities (continued)

In this reporting period work continued, as ever, with EDA volunteers receiving, sorting and packing the many donations of clothes, shoes and other goods brought into the unheated warehouse by the ever-generous public -- sometimes in the most atrocious Edinburgh weather conditions. Warehouse volunteers also continued to collect, strip cables and otherwise prepare scrap metal to take to our neighbouring metal recycling agents, William Waugh Ltd, who paid a total of some £6,500 over the year..

The warehouse team was brilliantly lead and organised throughout the year by Ian McHaffie, Brian and Dorothy Mackenzie and Lisa Anderson, with great contributions from, among many others, Graham Dunsmore, Chris Stead, Andy Horsburgh, Kathleen Creegan, Regina Latonda and Jaap Prins.

FUNDRAISING, PUBLICITY, EVENTS

Several special fundraising events took place during the period of this report, including talks at Rotary and Quaker gatherings, and a jewellery sale by long-term EDA I supporter, Catero Hawkins. The largest returns came from the two listed below. But special mention should be made of several EDA musical and conversation events organised in Edinburgh by Trustee, Clea Friend at Stockbridge Church venue, and a performance of Handel's Messiah by the Edinburgh Singers in October 2024.

Edinburgh Seven Hills:

The Edinburgh Seven Hills race took place on Sunday, 15th June 2025, is a 14-mile course with about 2200 feet of altitude changes. Brian Mackenzie from the warehouse group, entered, as always, and once again successfully raised funds to cover shipping and distribution costs for the goods packed by the warehouse team.

Gilbert and Sullivan:

In what has become an annual event, EDA I volunteers *en masse* attended the Edinburgh Gilbert and Sullivan annual performance, playing for the first time at Edinburgh's Churchill Theatre. In 2025 the performance featured 'The Sorcerer's Apprentice', net proceeds of over £1,100 were donated to EDA.

ADMINISTRATION

General management and accounting are carried out at 29 Starbank Road, by Treasurer Jean Horsburgh, Deputy Chair Jeanne Bell and Chairman Denis Rutovitz. Pamela Chambers took over the role of both EDA Secretary and Grants Committee chair in September 2024.

Financial Review

Income and Expenditure

Total income in the period was £222,507

This was in response to our appeals particularly for Gaza and Ukraine and ongoing support for refugees in Lebanon. Larger donations from trusts and individuals totalling over £88,000 are listed below. Fundraising events brought in approx. £3,000 net, and Gift aid received came to £38,589. Numerous donations from private donors made up the rest. Edinburgh Direct Aid is eternally grateful to each and all of our generous donors.

Edinburgh Direct Aid International

Report of the Trustees (continued)

Financial Review continued)

Total expenditure was £249,649, of which

Over £72,000 was spent on education-aid of all sorts, including support of the Balsam Centre for special needs, and the "Scottish Education Centre" in Aarsal, the Aarsal Children's Library (until 03/25) and assisting in the creation of safe underground schools in Ukraine. Spend on the music programme: including teaching, therapy and the Baalbek children's festival and music camps in the Balkans totalled £35,000. Work on shelter repair and provision, £15,000. Direct expenditure on aid supplies was £9,000 for medical supplies, £57,000 for more general requirements. Overall costs of aid delivery, including warehouse and shipping costs, amounted to £20,000.

Management expenditure:

Staff travel came to £2,342 for the period. Other administrative expenditure, including management costs of the EDA Centre in Lebanon, and fund-raising and publicity in UK, totalled £11,594.

Balances:

At the end of the period, deposits in UK banks, payment agencies was £87,672; together with sums held by staff, projects and in cash the total amounted to £113,926. Unfortunately, of the project balances, a sum of \$10,000 held in a Lebanon intermediate bank is unlikely to be released in the near future, if at all.

The £113,969 carried forward comprised £47,544 in unrestricted funds and £66,425 in restricted funds.

Larger Donations:

Ashworth Trust c o Veal Wasbrough Vizards	£5,000	Mr R A Duff	£2,200
Chris Masterton	£4,500	Souter Charitable Trust	£5,000
Denis Rutovitz	£2,000	The Ashfield Trust	£2,000
Friends of Nature UK	£3,094	The Berfred Foundation	£21,565
Gordon Dalyell	£2,500	The Cordis Charities Trust	£6,000
John + Catherine Home Robertson	£2,000	The Stafford Trust	£3,000
Michael Copley	£3,000	Tom Kelly	£2,000
Michael Reid Thomas	£2,500	Wendy Hebard	£2,000

Signed on behalf of the Trustees



Trustee

Denis Rutovitz

Date: 14 March 2026

Report of the Independent Examiner To the Trustees of Edinburgh Direct Aid International

I report on the financial statements of Edinburgh Direct Aid International for the year ended 30 June 2025 set out on pages 12 to 18.

Respective responsibilities of management committee (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. The charity 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 independent examiner's statement

My examination is 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 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

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 8 of the 2006 Accounts Regulationshave 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.



John Paul FCIE

Date: 15 March 2026

29 Avon Crescent
Broughty Ferry
Dundee
DD5 3TX

Edinburgh Direct Aid International

Statement of Financial Activities (Including Income & Expenditure Account)

For the Year Ended 30 June 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income :					
Donations & fund raising	2	<u>71,022</u>	<u>151,485</u>	<u>222,507</u>	<u>253,335</u>
Total income		<u>71,022</u>	<u>151,485</u>	<u>222,507</u>	<u>253,335</u>
Expenditure					
<i>Charitable activities:</i>					
Aid & development support	3	7,461	230,530	237,991	233,937
Staff travel expenses		-	2,342	2,342	2,896
<i>Support costs:</i>					
Fundraising & publicity		551	534	1,085	3,578
Aid management		-	3,515	3,515	6,884
Bank operations		(14,130)	5,289	(8,841)	-
Management & administrative costs		2,903	8,691	11,594	4,976
Loans		1,691	-	1,691	-
Misc		(285)	-	(285)	3,741
Net (gain) loss on exchange rates		<u>557</u>	<u>-</u>	<u>557</u>	<u>224</u>
Total expenditure		<u>(1,252)</u>	<u>250,901</u>	<u>249,649</u>	<u>256,236</u>
Net income / (expenditure) for year		72,274	(99,416)	(27,142)	(2,901)
Net transfers		<u>(50,626)</u>	<u>50,626</u>	<u>-</u>	<u>-</u>
Net movement in funds		21,648	(48,790)	(27,142)	(2,901)
Funds brought forward		<u>25,896</u>	<u>115,215</u>	<u>141,111</u>	<u>144,012</u>
Funds carried forward		<u><u>47,544</u></u>	<u><u>66,425</u></u>	<u><u>113,969</u></u>	<u><u>141,111</u></u>

All incoming resources and resources expended are derived from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by category in note 9 to the financial statements.

The notes on pages 14 to 18 form part of these financial statements.

Edinburgh Direct Aid International

Statement of Financial Position (including Balance Sheet) at 30 June 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets		<u>-</u>	<u>-</u>
Current Assets			
Cash at bank and in hand		113,926	141,288
Debtors	5	<u>43</u>	<u>-</u>
		113,969	141,288
Current Liabilities			
Creditors	6	<u>-</u>	<u>177</u>
Net Current Assets		113,969	141,111
Net Assets		113,969	141,111
Funds:			
Restricted funds	7	66,425	115,215
Unrestricted general fund	7	<u>47,544</u>	<u>25,896</u>
Total Funds		113,969	141,111

The accounts have been prepared in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Trustees



Trustee

Date: 14 March 2026

The notes on pages 14 to 18 form part of these financial statements

Edinburgh Direct Aid International

Notes to the Accounts For the Year Ended 30 June 2025

1 Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of 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 (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. It has also taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

The accounts have been prepared traditionally on a Receipts and Payments basis. As the turnover this year is above £250,000 they have been prepared on an accruals basis.

Going Concern Basis

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any grants received in advance or arrears are included as deferred or accrued income as relevant. Any grants or donations received for performance in a future financial period are also included in deferred income.

Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

Tangible Fixed assets & Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation on office equipment is calculated by the straight line method at 25% of cost per annum, to write off the cost of the assets over their estimated useful lives. Generally assets costing less than £100 are not capitalised.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

Edinburgh Direct Aid International

Notes to the Accounts

For the Year Ended 30 June 2025

1 Accounting Policies (continued)

Creditors

Creditors are recognised at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Operating Leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

Taxation

Edinburgh Direct Aid is exempt from corporation tax on its charitable activities. The charity is registered for VAT.

Other basic financial instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

Funds

Unrestricted funds can be used in accordance with any of the charitable objects 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.

Accounting estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

For the Year Ended 30 June 2025

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Edinburgh Direct Aid International

Notes to the Accounts (continued)

5. Debtors	2025 £	2024 £
Amount due from Christine Witcutt Memorial Fund (see note)	<u>43</u>	<u>-</u>

The Christine Witcutt Memorial Fund (CWMF) is a Scottish charity (ref SC 033297), which has 4 trustees in common with Edinburgh Direct Aid International (EDA I). During the year EDA I collected donations and fund-raising income and paid expenditure on behalf of CWMF, resulting in a balance of £43 due from CWMF at the year-end (2024: £177 was due by EDA I to CWMF).

6. Creditors	2025 £	2024 £
Amount due to Christine Witcutt Memorial Fund (see note above)	<u>-</u>	<u>177</u>

7 Movement in Funds	At 1/7/24	Receipts	Payments	Transfers	At 30/6/25
Restricted funds:	£	£	£	£	£
Arsal Children's Library	850	1,474	(2,223)	(101)	-
Gaza	21,530	6,870	(35,802)	7,402	-
Lebanon Refugees	27,852	65,844	(105,364)	11,668	-
Music Therapy & Music Teaching	36,007	41,151	(67,724)	23,327	32,761
Ukraine	25,905	4,668	(30,377)	20,829	21,025
Events	345	27,441	(9,293)	(7,190)	11,303
Smaller Projects	2,726	4,037	(118)	(5,309)	1,336
Total restricted	<u>115,215</u>	<u>151,485</u>	<u>(250,901)</u>	<u>50,626</u>	<u>66,425</u>
Unrestricted funds:					
General fund	25,896	71,022	1,252	(50,626)	47,544
Total unrestricted	<u>25,896</u>	<u>71,022</u>	<u>1,252</u>	<u>(50,626)</u>	<u>47,544</u>
Total funds	<u>141,111</u>	<u>222,507</u>	<u>(249,649)</u>	<u>-</u>	<u>113,969</u>

8 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Cash at bank & in hand	47,501	66,425	113,926
Debtors	<u>43</u>	<u>-</u>	<u>43</u>
Net Assets at 30 June 2025	<u>47,544</u>	<u>66,425</u>	<u>113,969</u>

Edinburgh Direct Aid International

Notes to the Accounts (continued)

9 Prior Year Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income :			
Donations & fund raising	83,980	169,355	253,335
Total income	83,980	169,355	253,335
Expenditure			
<i>Charitable activities:</i>			
Aid & development support	3,296	230,641	233,937
Staff travel expenses	2,896	-	2,896
<i>Support costs:</i>			
Fundraising & publicity	2,772	806	3,578
Aid management	6,884	-	6,884
Management & administrative costs	3,143	1,833	4,976
Misc	3,979	(238)	3,741
Net (gain) loss on exchange rates	-	224	224
Total expenditure	22,970	233,266	256,236
Net income / (expenditure) for year	61,010	(63,911)	(2,901)
Net transfers	(68,658)	68,658	-
Net movement in funds	(7,648)	4,747	(2,901)
Funds brought forward	33,544	110,468	144,012
Funds carried forward	25,896	115,215	141,111