

SOSN (Something Old Something New)

Trustees' Report and Financial Statements for Year Ending 31th August 2025



Scottish Charity No SC051918

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR YEAR ENDING 31 AUGUST 2025

CONTENTS

Trustees' Annual Report	3 - 9
Independent Examiner's Report	10
Statement of Receipts & Payments	11
Statement of Balances	12
Notes to the Financial Statements	13 - 14

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 AUGUST 2025

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name SOSN

Charity Number SC051918

Principal Address

Current Trustees

Bankers

Independent Examiner



STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). Something Old, Something New SOSN became a SCIO (SC051918) on the 5th August 2022 and is governed by its constitution.

Appointment of Trustees

The board appoints charity trustees to fill vacancies, and the people serving on the board (in their capacity as members of the organisation) have power to make changes to the constitution itself.

Organisational Structure

The structure of the organisation consists of the BOARD, who hold regular meetings, and generally control the activities of the organisation.

The people serving on the board are referred to, as CHARITY TRUSTEES, and they are also the MEMBERS of the organisation for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

No one can be a member unless they are also a charity trustee of the organisation.

Risk Assessment

The Trustees regularly review the risks to which the Charity is exposed. They do not consider that there are any substantial risks beyond the liabilities disclosed in the financial statement. SOSN has no employees. It holds public liability insurance

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 AUGUST 2025

OBJECTS & ACTIVITIES

The charity's purpose is the advancement of health through the raising of funds for Parkinson's UK and/or other institutions that will support research into finding a cure for Parkinson's, as well as raising public awareness of Parkinson's and providing peer support and resources to individuals living with Parkinson's, their families, and friends.

ACHIEVEMENTS & PERFORMANCE

Background

Something Old Something New (SOSN) was set up over 10 years ago and has occupied several premises in the local Stirling area. In late 2021, the opportunity arose for the lease of a retail unit in a prime site in Port Street in Stirling City Centre. At this time, the founders of SOSN made the decision to apply for full charitable status to build on the excellent opportunity that the new premises would provide.

Charitable status was granted in August 2022. The shop opened in July 2022 and has enjoyed over two years of strong sales performance.

After being situated in this prime retail location for over three years, it was time to decide whether to extend the Lease or move. The opportunity arose to move into the Thistles Shopping Centre - in the heart of the city centre. The charity took occupation of Unit 21 (the former Yankee Candle store) on 1 June 2025.

Volunteers

We now operate with 12 regular, and 6 ad hoc volunteers. The activities of a volunteer include retail, collection of donations from customers, sort and display donations and window dressing.

We have a young lad now doing his Duke of Edinburgh with us and this has been an enjoyable experience for everyone involved.

During the year two young people () both joined our team for voluntary experience while still at school having tried to get 'paid' work but been unsuccessful due to lack of experience. They fitted into the team so well, they were so good they quickly got snapped up by employers and are both now in paid roles. One being after school and the other full-time employment working for a Reuse/Recycle Organisation.

Our Chair who is also an integral volunteer within the shop, PAT testing and repairing all the electrical items that are donated, has had long term health complications this year and has been unable to work in the shop although he is looking forward to returning to his role once his health improves. Over the last couple of months, as he is slowly improving, he has been able to assist by PAT testing/repairing items from home which should increase the shop income as the electrical items are higher value than most of the other stock (apart from the antiques).

One of the most important parts of being a volunteer is forming relationships with the customers and introducing anyone affected by Parkinson's to John or Anne who then take time to listen and assist in any way they can. We offer them information leaflets which we source from Parkinson's Scotland, or Helpline numbers to professionals who can assist them further.

We also have a group of people who don't volunteer in the shop but regularly come in to take jigsaws home and check they're complete before we put them out for sale.

During our shop move over the summer, we were supported by our volunteers, as well as some customers and family members. We organised informal lunches in the shop during the working day, which gave us all a chance to spend time together and get to know one another better. It was important that our volunteers felt appreciated, especially as much of the move had to take place outside normal trading hours, when the shopping centre was closed and it was safe to move larger items. It was a huge project, and we're extremely grateful to everyone who helped.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 AUGUST 2025

Training

The Treasurer has continued to attend various seminars run by Circular Communities, SVE and Go Forth over the course of the year to ensure good contacts are maintained with other like-minded organisations. The Treasurer is also a Trustee on the board of Good Green Futures, attending regular board meetings and has a good relationship with the Board of Transition Stirling. This has resulted in shared support/help between the two organisations.

The Treasurer attended a 'Find Your Brand Voice' training session organised by SVE and delivered by Adam Piggott. The timing worked out perfectly, as soon after we decided to move into new premises and were able to use the skills from the session to redesign our shop branding and new logo.

The Treasurer also took part in the Action Learning Sets hosted by Lee Stevenson at SVE and found the sessions extremely interesting and helpful. She drew on her previous COSCA Counselling Skills training, particularly using open questioning. Unfortunately, due to caring responsibilities, she hasn't been able to attend the most recent sessions and isn't sure when she'll be able to return.

Processes and Procedures

All Volunteers joining the Charity are given our Volunteer Pack electronically. Hard copies are available on request and include:

- Constitution of SOSN
- Equality and Diversity Policy
- Volunteer Policy
- Photograph Authority
- Sickness Absence Procedure
- Volunteer Confidentiality Policy
- Volunteer Expenses Form
- Volunteer Registration Form
- Volunteer Code of Conduct
- Volunteer Role
- Equal Opportunities Policy
- Health and Safety Policy
- Incident Reporting Form.

Additionally, standard forms have been produced to include:

- Volunteer Criteria
- Volunteer Reference Request.

Equipment in the Premises

With the move to the new premises, we purchased a second-hand shop counter which we got at a bargain price at auction! The new shop was already fitted out with bookcase units along each wall when we moved in and we brought our metal display shelving from previous shop with us which match perfectly with the existing bookcases giving a pleasant retail environment for customers to peruse our stock.

Claire's Accessories donated a jewellery display stand as they were closing down. It fits perfectly with our existing display furniture, complements the overall look of the shop, and has been a really useful addition.

In the summer, River Island donated five large clothes stands, which have enhanced the professional look of the shop and allowed us to display more clothing on the shop floor.

SOSN Community Involvement

Sept 2024 - The Milton Darts Team who are sponsored by SOSN (t-shirts show our name/branding) came top of the summer league - well done guys!

Dec 2024 - Our Christmas Appeal was for Town Break Dementia Support Group and our customers were as generous as ever. We met up with the staff and handed over a massive hamper of craft items, games and sweets which were gratefully received.

TRUSTEES' ANNUAL REPORT

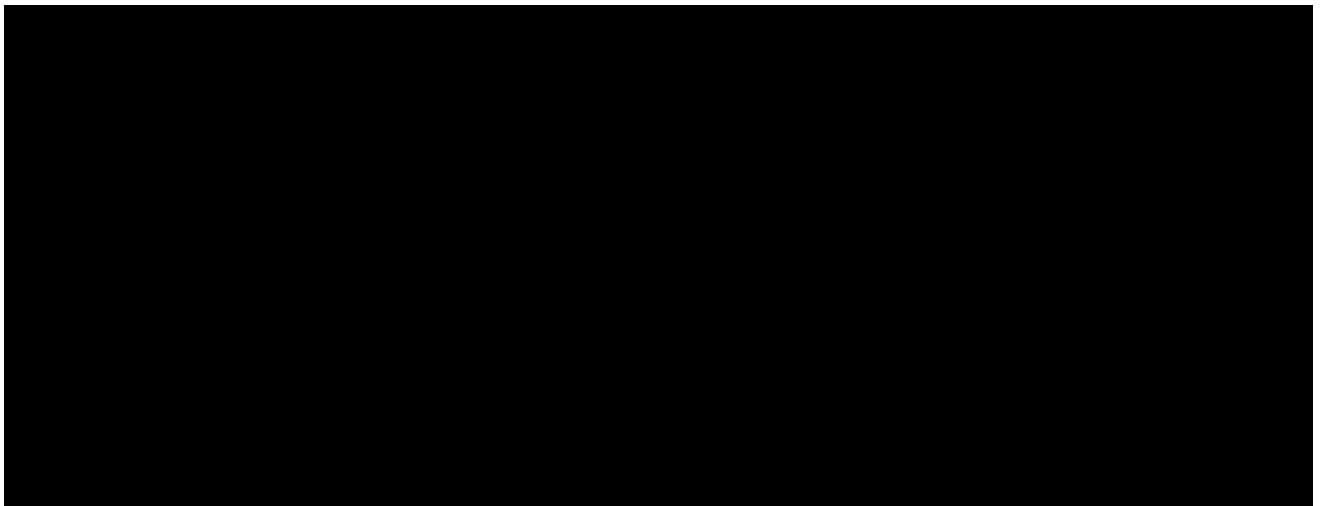
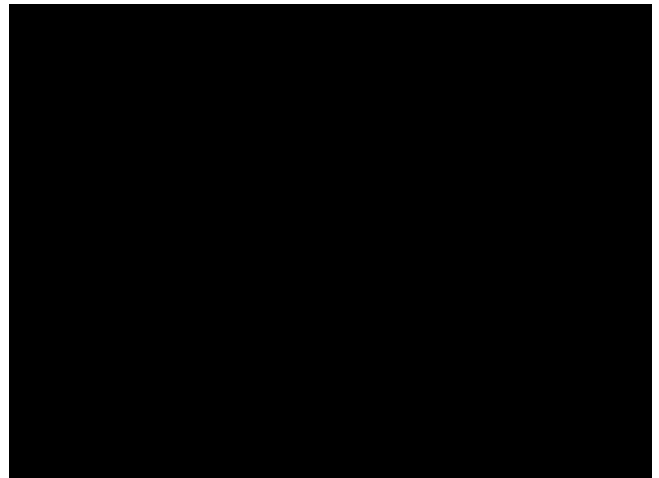
FOR THE YEAR ENDING 31 AUGUST 2025

Feb 2025 - We were given a huge donation of craft items from 2 different ladies and as a result we took on another two volunteers who were experienced in Crafting, to set up the new area. This has proven to be highly popular with our customers.



April 2025 - John attended a celebration at Stirling Castle after being nominated for the Stirling 900 Awards for his long-service volunteering. Although he didn't win, he was invited to a wonderful awards event in the Great Hall, received a special 900 Awards pin badge, and had his story featured in a commemorative book for all to read.

April 2025 - We joined with many venues across the UK and lit up our shop windows with blue lights for Parkinson's on World Parkinson's Day 11 April. It looked particularly wonderful and effective in the evening when darkness fell.



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 AUGUST 2025

June and July 2025 - We hosted Stirling Art Club's annual art display again this year. When we first partnered with them in 2023, the main aim was to help boost their membership, which it successfully did. Since then, the display has grown into much more: it now generates sales (with SOSN receiving a commission) and gives the artists valuable visibility and well-deserved publicity.

After three years, it's becoming a tradition that customers look forward to, and we're often asked when it will return. Over time, we've got to know the artists and their styles, which helps us speak confidently to customers and promote their work. We've even had requests for commissioned pieces, fantastic recognition for these talented local amateur artists.



June 2025 - We opened up our new shop at Unit 21 Marches Mall, Stirling Thistle Centre under our new branding.



June 2025 - One of our volunteers, an art student at Stirling College, created a wonderful timeline display with colourful images, now featured on the wall behind the till. It highlights SOSN's growth over the past 11 years and shares John and Anne's 20-year fundraising journey following John's Parkinson's diagnosis.

Aug 2025 - A small group of our volunteers and family's took part in the Parkinson's UK Sponsored Walk at Callendar Park. A great day was had by all and a wonderful turn out to support Parkinson's UK fund raising efforts!



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 AUGUST 2025

Charity Support

SOSN donated £6,000 to StrydAR Walking Glasses, the company that developed the glasses John has been trialling. These glasses help people with Parkinson's walk more easily by reducing freezing and stumbling. Our donation supported a pilot scheme in which three pairs were loaned to a Parkinson's Nurse for feedback on their effectiveness.

We stay in regular contact with [REDACTED], StrydAR's Co-Founder, and [REDACTED] were invited to their premises in Lossiemouth to discuss how the glasses have improved John's mobility. A promotional video was created from this visit and has since been used by StrydAR to promote the glasses internationally, including in the USA.

A £1,000 donation was made to Stirling Albion to support their partnership with the Forth Valley Health Improvement Service, which runs a weekly Walking Football group at the club.

The Football Stadium group for People with Parkinson's (PWP) is the only one of its kind in Forth Valley. When two of our trustees met with the Health Improvement Officer from the Falkirk Health and Improvement Partnership to learn more about the programme, they were extremely impressed by both the organisation and his passion for the project.

Although the sessions are designed for PWP, there is also a strong focus on supporting their partners. They are invited to stay for coffee, share any concerns, and offer support to one another. By all accounts, a warm and supportive network has developed as a result.

Donations

Members of the public continue to be very generous with their donations of second-hand goods to the shop and we have had to put a hold on donations a few times throughout the year. The quality we receive is of a very high standard.

We received cash donations totalling £284..

Since moving into our new premises, we have formed relationships with nearby retailers and have been given donations of ex-sale stock from Claires Accessories, The Works, River Island, Reclaimers and also the Thistle Centre Team have given us a wheelchair they no longer required.

During the shop move we had an excess of stock that we couldn't fit into our new shop, these were donated to local good causes such as Start Up Stirling, CRAG - Cowie, Guid Reads - Alloa, local charity shops and members of the public who had a need for some of the items.

The Trustees would like to take this opportunity to thank all our dedicated volunteers for their support and help in running the shop, the general public for their kind donations and those who have donated funds to the charity.

FINANCIAL REVIEW

Overview

Total receipts for the period were £59,715 (2024: £75,545) and total payments for the year were £58,011 (2024: £63,404). The Charity has a surplus of £1,704 (2024: £12,142).

Reserves Policy

SOSN has **£56,278** (2024: £54,574) in reserves. The charity has a lease on a premises in the Thistle Centre, Stirling, plus overheads. The Trustees believe that six months running costs are a good level of reserves. This would equate to circa **£25,500**.

FUTURE PLANS

To continue building relations with the other retailers in Thistle Centre and promote our lovely shop. We would like to grow a bigger 'core group' of volunteers that could be relied on to cover the shop when John and Anne

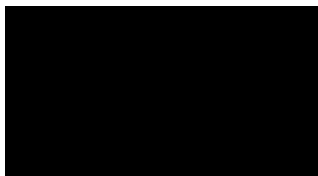
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 AUGUST 2025

are not around. This is a rather urgent situation as John's mobility is not great at the moment as he is trialling a new Parkinson's drug, and it is at the early stages.

APPROVAL

This report was approved by the trustees on 30th January 2026 and signed on their behalf by:



Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDING 31 AUGUST 2025

Independent Examiner's Report to the Trustees of Something Old, Something New SOSN

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 11 to 14.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

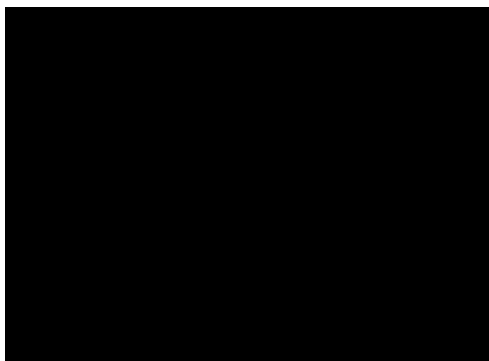
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



31st January 2026

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDING 31 AUGUST 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts		£	£	£	£
Donations	5	1,284	-	1,284	500
Nathan's Waste Savers		-	-	-	95
Insurance Payout		-	-	-	4,208
Trading Income		58,431	-	58,431	70,742
		<u>59,715</u>	<u>-</u>	<u>59,715</u>	<u>75,545</u>
Payments					
Cost of Trading	7	45,221	-	45,221	46,706
Charitable Activities	8	11,118	-	11,118	15,737
Governance Costs	6	1,368	-	1,368	360
		<u>57,707</u>	<u>-</u>	<u>57,707</u>	<u>62,803</u>
Purchase of Equipment	9	303	-	303	601
		<u>58,011</u>	<u>-</u>	<u>58,011</u>	<u>63,404</u>
Net movement in funds		1,704	-	1,704	12,142
Transfers between funds		-	-	-	-
Surplus/(Deficit) for year		<u>1,704</u>	<u>-</u>	<u>1,704</u>	<u>12,142</u>

All funds are unrestricted

The Notes on pages 13 to 14 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 AUGUST 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation		£	£	£	£
Balance as at 01 September 2024		54,574	-	54,574	42,432
Surplus/(Deficit) for year		1,704	-	1,704	12,142
Balance as at 31 August 2025		56,278	-	56,278	54,574

Bank & Cash Balances

Cash at Bank		56,278	54,574
Cash in Hand		-	-
		56,278	54,574

Other Assets

Tow Bar (est)	400	500
Sum Card Reader and Charger (est)	110	130
Candy Cart (est)	250	364
Clothes Steamers (est)	120	160
Mini Fridge	66	-
Storage Boxes	130	-

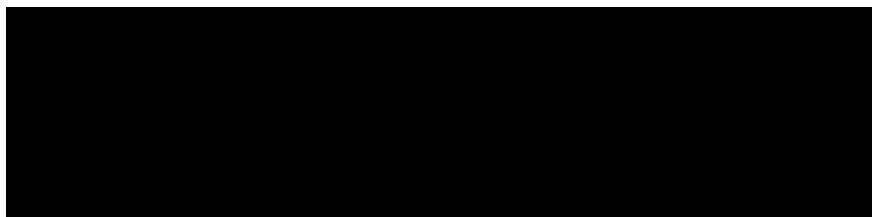
Liabilities

Independent Examination of Accounts	350	350
Rent for Sept to November 2025	1,042	8,207

All funds are unrestricted

The Notes on pages 13 to 14 form an integral part of these accounts.

These accounts were approved by the trustees on 30th January 2026 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) Endowment funds (permanent) are those where the capital cannot be spent but the income arising from the funds will be either restricted or unrestricted, depending on the terms of the endowment.
- (e) Endowment funds (expendable) are endowment funds where the trustees have the power to convert the capital into income, but are not required to do so.
- (f) All funds this year were unrestricted.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT; thus, all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the accounting period (2024: NIL).
- (b) Out of pocket expenses totalling £978 was reimbursed to two trustees during the accounting period. (2024: £1,608)

5. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Funeral Collection	-	-	-	500
General Donations	84	-	84	-
MR Steel	200	-	200	-
Lease - Consultation	1,000	-	1,000	-
	1,284	-	1,284	500

6. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Independent Examination	350	-	350	350
Legal Fees	1,018	-	1,018	1,018
	1,368	-	1,368	1,368

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2025

7. Cost of Trading

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Rent & Rates	30,586	-	30,586	33,343
Utilities	4,132	-	4,132	5,497
Water Rates	1,874	-	1,874	1,689
Marketing	2,138	-	2,138	223
Consumables	1,583	-	1,583	1,810
Van Hire/Fuel	608	-	608	296
Bank Charges	149	-	149	171
Maintenance	1,670	-	1,670	824
Merchandise	1,923	-	1,923	2,187
Sum Up Charges	558	-	558	666
	45,221	-	45,221	46,706

8. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Insurance	1,179	-	1,179	2,098
Volunteer Expenses	30	-	30	1,608
Trustee Expenses	978	-	978	-
Admin Costs	584	-	584	330
Hospitality	428	-	428	-
Phone	872	-	872	766
Membership Fees	47	-	47	644
Donation	7,000	-	7,000	10,292
	11,118	-	11,118	15,738

9. Equipment

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Shop Display Equipment	-	-	-	50
Tagging Gun	-	-	-	27
Candy Cart	-	-	-	364
Clothes Steamers	-	-	-	160
Trolley	20	-	20	-
Mini Fridge	66	-	66	-
Hanging Brackets	130	-	130	-
Storage Boxes	87	-	87	-
	303	-	303	601