



Rosian SCIO

Trustees' Annual Report

From 01/10/2023 to 30/09/2024

Charity contact information

Rosian SCIO

Scottish Charity Number: SC049614

3/1 Bridgeton Cross, Glasgow

G40 1BN

+36707426612

contact@rosian.org

www.rosian.org

Linkedin: <https://www.linkedin.com/company/28528281/>

Facebook: <https://www.facebook.com/rosiancharity/>

Charity Trustees

1. Milan Maximilian Mihaldinecz
2. Inez Martina Mihaldinecz
3. Cirjak Noel Mihaldinecz

Objectives and activities

Objectives

The advancement of environmental protection or improvement by reducing Global Warming through making donations to reforestation projects run by reputable charitable organisations.

Activities

- The creation of high-quality, scientifically well-referenced articles:
 - o Describing various aspects of the problem space of Global Warming, including its potential short-term and long-term economic and social impacts.
 - o Providing practical lifestyle advice for individuals in regard to minimising the environmental footprint.
 - o Photos, videos, and art pieces based on or related to the articles.
- The articles are made available for free of charge without requiring any form of compensation from the reader. To make sure the articles can reach the audience:
 - o Translating the articles to foreign languages as well as translating similar native articles to English.
 - o Creating and maintaining a website to host the articles.
 - o Creating and maintaining social media pages/communities.
 - o Creating and managing digital advertisement campaigns.
- To combat Global Warming, the organisation aims to capture carbon from the air with the use of trees. In order to do so:
 - o The organisation seeks out connections with reforestation or afforestation projects.
 - o The organisation validates the connections to allow them to become donee(s) if they fulfil criteria.
 - o Based on the agreements between the organisation and the donee(s), the organisation makes regular or irregular donations to the donee(s).
 - o The organisation completes checks on the donee(s) to ensure the proper use of the donations.
- To support the execution of its activities the organisation may recruit volunteers and/or hire contractors.

Structure, governance and management

Type of governing document

Our governing document is our constitution, which is based on the “SCVO Model SCIO Constitution (single-tier)”.

The document is available at: <https://www.rosian.org/constitution.pdf>

Trustee recruitment and appointment

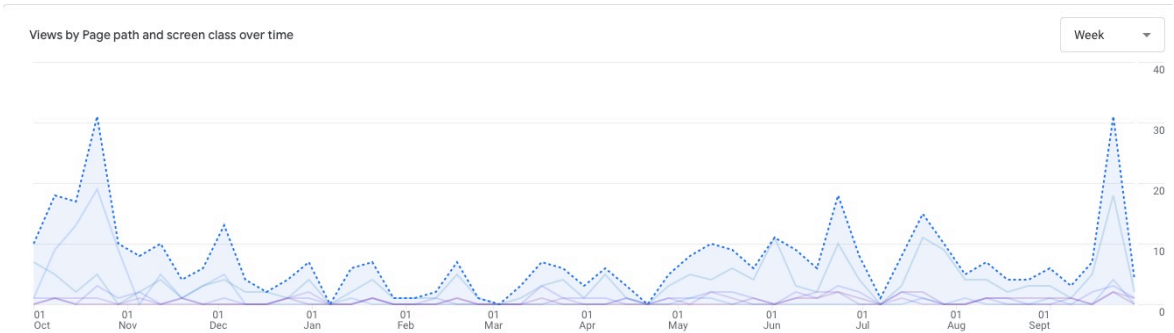
The governing document outlines the processes regards to recruiting and appointing charity trustees.

There were no changes in the Board of Trustees during the reporting period.

Achievements and performance

Articles' performance

- On our website, we have 14 high-quality articles in support of environmental protection (these articles are free of charge).
- During the reported period, these articles were visited by approximately 392 unique users:



- Particular interest from visitors in the articles which describe the environmental impact of overtourism. See the top-visited pages:

Page path and screen class	Views
Total	392 100% of total
1 /	189 (48.21%)
2 /posts/impact-of-overtourism	76 (19.39%)
3 /about-us	46 (11.73%)
4 /partners	26 (6.63%)
5 /blog	23 (5.87%)
6 /posts/tourism-and-plastic-pollution	10 (2.55%)
7 /posts/solutions-to-overtourism	5 (1.28%)
8 /posts/transportation-sustainable-tourism	4 (1.02%)
9 /aW1wYWN0LW	2 (0.51%)
10 /blog/ros-alumni/announcement/ros-feeding-and-ros-gathering/	1 (0.26%)

Advertisements' performance

- To advance its mission, the organisation places advertisements on its website to generate revenue. Currently, there are advertisements from 20 reputable brands, such as eBay, Hotels.com, and more.
- The performance of these advertisements is depending on three key factors:
 - o How many visitors our website receives.
 - o How relevant a brand to our visitors (e.g. how many of our visitors click on the advertisement)

- How much reward the brand is willing to pay.
- In the reported period, none of the partners provided grants. Amazon closed its Amazon Smile program, which used to be the only performing placement on the site.
- The biggest opportunity to increase the advertisements' performance is to drive more visitors to our website. This would require substantial content creation. Furthermore, investigation into similar alternatives to Amazon Smile would be needed.

Financial review

Summary

Detailed “Receipts and payments accounts” were made.

This is the fifth financial period of the charity. The charity had no expenses in this period. Its activity was conducted digitally, using free software and tools. Trustees did not receive any compensation, remuneration, or expense compensation. We only have unrestricted funds currently (two of them). The purposes of these funds:

- Hold reserves according to the Reserves Policy
- Make the donations to other charities to combat climate change, as described in the governing document.

In this period, the charity closed the balance with a surplus of £4.17. From this:

- £0 (zero) is received from donations. In this period, no donations to other charities were made. This is due to our operation to make donations in batches of at least of £50.
- £4.17 from Bank Account Interest.

The “Waiting to be donated to charities to combat climate change” fund carried over £139.58 from the previous reporting period. Therefore, this fund closed the current reporting period with £143.75.

Statement of the charity’s policy on reserves

Our governing document describes the requirements towards our Reserves Policy. The current Reserves Policy requires to hold £20 in an unrestricted fund. There was no excess or insufficiency in the Reserves during the reporting period.

Details of any deficit

No deficit.

Donated facilities and services

No donated facilities or services.

Future plans

- Increase the number of articles on our website.
- Explore other content formats with the potential to reach wider audience. Such format could be video.
- Aim to find volunteers who could help support our mission.
- Find more advertising partners, especially one with attributes to the recently closed Amazon Smile offering.

Declaration


Signed on behalf of the charity trustees:

Mihaldinecz Milan Maximilian

Milan Maximilian Mihaldinecz

Trustee

29 June 2025

	A	B	C	D	E	F	G	H	I	J	K	L
1		Rosian SCIO										Enter SC No. below
2												SC049614
3		Receipts and payments accounts										
4		For the period from	Period start date				to	Period end date				
5			Sunday 1 October 2023					Monday 30 September 2024				
6												
7	Section A Statement of receipts and payments											
8		Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period					
9		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £					
10												
11	A1 Receipts											
12	Donations	4	-	-	-	4	-					
13	Legacies	140	-	-	-	140	-					
14	Grants	-	-	-	-	-	-					
15	Receipts from fundraising activities	-	-	-	-	-	-					
16	Gross trading receipts	-	-	-	-	-	-					
17	Income from investments other than land and buildings	-	-	-	-	-	-					
18	Rents from land & buildings	-	-	-	-	-	-					
19	Gross receipts from other charitable activities	-	-	-	-	-	-					
20												
21	A1 Sub total	144	-	-	-	144	-					
22												
23	A2 Receipts from asset & investment sales											
24	Proceeds from sale of fixed assets	-	-	-	-	-	-					
25	Proceeds from sale of investments	-	-	-	-	-	-					
26	A2 Sub total	-	-	-	-	-	-					
27												
28	Total receipts	144	-	-	-	144	-					
29												
30	A3 Payments											
31	Expenses for fundraising activities	-	-	-	-	-	-					
32	Gross trading payments	-	-	-	-	-	-					
33	Investment management costs	-	-	-	-	-	-					
34	Payments relating directly to charitable activities	-	-	-	-	-	-					
35	Grants and donations	-	-	-	-	-	-					
36	Governance costs:	-	-	-	-	-	-					
37	Audit / independent examination	-	-	-	-	-	-					
38	Preparation of annual accounts	-	-	-	-	-	-					
39	Legal costs	-	-	-	-	-	-					
40	Other	-	-	-	-	-	-					
41												
42	A3 Sub total	-	-	-	-	-	-					
43												
44	A4 Payments relating to asset and investment movements											
45	Purchases of fixed assets	-	-	-	-	-	-					
46	Purchase of investments	-	-	-	-	-	-					
47	A4 Sub total	-	-	-	-	-	-					
48												
49	Total payments	-	-	-	-	-	-					
50												
51	Net receipts / (payments)	144	-	-	-	144	-					
52												
53	A5 Transfers to / (from) funds											
54		-	-	-	-	-	-					
55	Surplus / (deficit) for year	144	-	-	-	144	-					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1													-	SC049614		
2	Section B Statement of balances															
3																
4	Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period								
5			to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £								
6	B1 Cash funds	Cash and bank balances at start of year	140	-	-	-	140	-								
7		Surplus / (deficit) shown on receipts and payments account	4	-	-	-	4	-								
8																
9		Cash and bank balances at end of year	144	-	-	-	144	-								
10		(Agree balances with receipts and payments account(s))	- 140	-	-	-	- 140	-								
11																
12		Details				Fund to which asset belongs	Market valuation	Last year								
13							to nearest £	to nearest £								
14	B2 Investments	No investments														
15																
16																
17																
18																
19						Total	-	-								
20																
21		Details				Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year							
22							to nearest £	to nearest £	to nearest £							
23	B3 Other assets	No other assets														
24																
25																
26																
27																
28																
29																
30																
31																
32						Total	-	-	-							
33																
34		Details				Fund to which liability relates	Amount due	Last year								
35							to nearest £	to nearest £	to nearest £							
36	B4 Liabilities	No liabilities														
37																
38																
39																
40																
41						Total	-	-	-							
42																
43		Details				Fund to which liability relates	Amount due (estimate)	Last year								
44							to nearest £	to nearest £	to nearest £							
45	B5 Contingent liabilities	No contingent liabilities														
46																
47																
48						Total	-	-	-							
49																
50	Signed by one or two trustees on behalf of all the trustees	Signature	Print Name			Date of approval										
51		<i>Milan Maximilian Mihaldinecz</i>	Milan Maximilian Mihaldinecz			Sunday 29 June 2025										
52																
53																

Section C Notes to the Accounts

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

See C6.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			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

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses
 If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

This is the fifth financial period of the charity. The charity had no expenses in this period. Its activity was conducted digitally, using free software and tools. Trustees did not receive any compensation, remuneration, or expense compensation. We only have unrestricted funds currently. The purposes of this fund a) Hold reserves according to the Reserves Policy b) make the donations to other charities to combat climate change, as described in the governing document. (See also the Additional Notes for breakdown). In this financial period, no donations to other charities were made.

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Trustee Donation	-	-	-	-	-	-
AmazonSmile donation	-	-	-	-	-	-
Interest on bank balance					4	
Total	-	-	-	-	4	-
reference		-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-


4 Payments relating directly to charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2												-	SC049614
3	Additional analysis (3)												
4	6 Breakdown of restricted funds												
5		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								
6												Total restricted funds	Total restricted funds last period
7	Receipts												
8	Receipts												
9	Donations											-	
10	Legacies											-	
11	Grants											-	
12	Receipts from fundraising activities											-	
13	Gross trading receipts											-	
14	Income from investments other than land and buildings											-	
15	Rents from land & buildings											-	
16	Gross receipts from other charitable activities											-	
17	Sub total	-	-	-	-	-	-	-	-	-	-	-	-
18												-	
19	Receipts from asset & investment sales												
20	Proceeds from sale of fixed assets											-	
21	Proceeds from sale of investments											-	
22	Sub total	-	-	-	-	-	-	-	-	-	-	-	-
23												-	
24	Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
25												-	
26	Payments												
27	Payments												
28	Expenses for fundraising activities											-	
29	Gross trading payments											-	
30	Investment management costs											-	
31	Payments relating directly to charitable activities											-	
32	Grants and donations											-	
33	Governance costs:											-	
34	Audit / independent examination											-	
35	Preparation of annual accounts											-	
36	Legal costs											-	
37												-	
38												-	
39	Sub total	-	-	-	-	-	-	-	-	-	-	-	-
40												-	
41	Payments relating to asset and investment movements												
42	Purchases of fixed assets											-	
43	Purchase of investments											-	
44	Sub total	-	-	-	-	-	-	-	-	-	-	-	-
45												-	
46	Total payments	-	-	-	-	-	-	-	-	-	-	-	-
47												-	
48	Net receipts / (payments)	-	-	-	-	-	-	-	-	-	-	-	-
49												-	
50	Transfers to / (from) funds											-	
51												-	
52	Surplus / (deficit) for year	-	-	-	-	-	-	-	-	-	-	-	-
53												-	
54												-	
55	Nature and purpose of funds												
56													
57													
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60													
61													
62													
63													
64													
65													

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Rosian SCIO					
	Registered charity number	SC049614					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	October	2023		30	September	2024
Set out on pages							(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*]						
	<ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	29/06/2025	
Name:	Andrea Kovacs						
							
Relevant professional qualification(s) or body (if any):	Scientist at Cambridge Consultants BSc, Biomedical Sciences from Anglia Ruskin University						
Address:	1A STATION ROAD SOHAM						
	ELY, CB7 5DY						
	United Kingdom						

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**