

**Scripture Union Scotland
(Limited by Guarantee)**

**Annual Report
Year Ended 31 March 2021**

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Charity Information

Scottish Charity Number	SC011222
Company Registration Number	SC054297
Country of registration	Scotland

Registered Office	70 Milton Street Cowcaddens GLASGOW G4 0HR
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Trustees	Stephen Bell Rosie Bowker Dr Audrey Chalmers Rev James Dewar Caroline Dodds Pamela Fulton Dr Heather Haywood Arthur Jones Christine Murison Rev Kenny Stott Sally Sydserff
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Chief Executive	Robin MacLellan
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Company Secretary	Robin MacLellan
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Auditors	Mazars LLP, Chartered Accountants
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Bankers	The Royal Bank of Scotland plc Bank of Scotland plc Santander plc Nationwide Building Society
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Solicitors	Balfour + Manson LLP
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Website	www.suscotland.org.uk
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Report of the Trustees

The Trustees have pleasure in presenting their report together with the audited accounts for the year ended 31 March 2021.

Structure, governance and management

Status of charity and governing document

Scripture Union Scotland ("SU Scotland") is a Scottish charity (no. SC011222) constituted as a company limited by guarantee (no. SC054297) and governed by its Memorandum and Articles of Association. The company was incorporated on 22 October 1973. The Trustees of the charity are the directors of the company for the purposes of company law.

Governance structure

Scripture Union is an international Christian movement which began in the UK in 1867 and which operates today in around 120 countries across the globe. In most of these countries Scripture Union operates as an autonomous, self-governing organisation, linked with other SU organisations through Scripture Union International. SU Scotland is one of four independent national Scripture Union organisations operating within Britain and Ireland.

The Board of Trustees of SU Scotland is responsible for the governance and oversight of the organisation's activities. Trustees are appointed to oversee the affairs of SU Scotland and to ensure that funds are used in accordance with the charity's objects as defined in its Memorandum & Articles of Association, and in line with the international Scripture Union '*Statement of Aims, Belief and Working Principles*'. As these principles reflect a Christian, Bible-based movement, Trustees have a responsibility to work together to discern God's will for the direction and development of the organisation.

The Board meets five times a year in normal times and is supported by four sub-committees covering National Ministries, Residentials, Finance and Development and Growth. A Board Nominations Committee makes recommendations to the Board for membership of the Board and its constituent committees. Each of these committees comprises both Board and non-Board members and operates under specific terms of reference. Each has its decisions ratified by the full Board.

The Senior Leadership Team (who are considered to be the key management personnel) comprises five executive officers - the CEO and four departmental directors - who are responsible together for both the operational management of the organisation and the achievement of strategic targets set by the Board. None of this team is a member of the Board.

In addition, members of the Board and Senior Leadership Team gain valuable consultation input from an informal Student Executive group made up of young people between the ages of 15 and 21 which meets 3 times per year, members of which have first-hand experience of SU Scotland's activities.

The Board set the level of pay and remuneration for the key management personnel by reference to benchmark salary data for comparable roles in other Christian charitable organisations operating in Scotland.

Related parties

SU Scotland works in partnership with Christian churches and other Christian agencies in Scotland in the pursuit of its objects. There were no financial transactions with any related party in the year.

There is a member of the key management personnel on the Board of Christian Values in Education and of Ferrywell Youth Project as these are organisations whose objects are closely aligned with SU Scotland.

Full details of related party transactions relating to the previous year are shown in note 12 of the financial statements.

Report of the Trustees

Appointment of Trustees

The responsibility for considering suitable candidates for the role of Trustee rests with the Nominations Committee. These Trustee positions are unpaid, and the period of service is initially for five years. This may be extended for a further three years, after which the Trustee must stand down. Re-appointment is possible after the lapse of at least one year.

The Chair, Vice Chair and Honorary Treasurer are elected annually at the first meeting of the Board following the AGM and may serve for a period of five years after which they must stand down unless there are exceptional circumstances. Re-appointment is possible after a lapse of at least one year. Appointment to any of these positions will be additional to any term already undertaken as a Trustee.

There are comprehensive procedures in place for the induction of new Trustees. New appointees are provided with a detailed file of information covering topics such as the responsibilities of Trustees and the history, activities and operations of SU Scotland. They are also invited to observe first-hand some of the work of the organisation. Trustees are offered regular refresher courses in the principles of effective governance.

Risk management

Using a formal risk management process, the Trustees continue to assess and identify major risks, both external and internal, and have established systems and procedures to mitigate these risks.

Objectives and activities

Charitable objectives

The charity's Memorandum and Articles of Association contain the following objects:

- To aid the Christian Church in its ministries by specialised services whereby the Word of God is presented, especially to children and young people, so that those to whom it is presented may:
 - be led to personal faith in the Lord Jesus Christ;
 - be encouraged and instructed in the development of Christian character and witness and in a sense of vocation; and
 - take their place as members and workers in the life of their churches and of society.
- To promote thoughtful Bible Reading amongst people of all ages with a view to furthering personal discipleship, Christian community and social concern.

These objects are currently expressed in the following statements of vision and values:

Our vision is to see the children and young people of Scotland exploring the Bible and responding to the significance of Jesus.

Our values are dependence on God and deepening relationships.

SU Scotland's ministry focuses on contact with school-age children and young people. During term-time this takes place in and around the school environment and through curriculum-based residential activities. During holidays and weekends, it is conducted through residential activities and through working with churches in community-based mission events. Accordingly, in pursuit of its charitable objectives, SU Scotland is engaged throughout the year in the organisation of Christian holidays, weekends, missions and school groups for young people, together with training of Christian leaders and encouragement of Bible reading amongst young people. The organisation continues to pursue these objectives in partnership with Christian churches and other Christian agencies in Scotland.

Report of the Trustees

Principal activities

The charity's principal areas of activity are:

- National ministries with schools and churches
- Residential holiday events
- Activity centres
- Prayer ministries
- Equipping and leadership development

Impact of COVID-19 on activities

The lockdown created by the COVID-19 pandemic in mid-March 2020 had an immediate and significant impact on the charity's direct work with young people. All residential events and Centres' bookings had to be cancelled from late March and most schools work with young people was initially suspended. Since then, while being significantly constrained due to COVID-19, we have sought opportunities to engage with children and young people (C&YP) whenever possible.

The Trustees and Finance Committee have met more regularly during the year, with a view to ensuring the continued financial viability of the charity within a safe operating environment. This has resulted in a higher level of oversight, on a more regular basis than would be usual, with careful management of all operations and costs. Donation income has held up so far and the Trustees acknowledge this evidence of God's faithful provision through the amazing sacrificial giving of our supporters.

Our priorities during this period have been to:

- Take actions to ensure the long-term sustainability of the organisation to enable ongoing ministry across our core activities after lockdown;
- Maximise ministry opportunities, wherever this is safe and in line with government regulations;
- Create resources which can be used directly by schools and youth groups;
- Adapt to online engagement using the latest technology to engage with C&YP, complete training and continue our operations; and
- Develop our facilities to ensure that we are well placed for a strong and speedy recovery.

We quickly adapted our ministry to be delivered online and found many fruitful ways to engage with events and meetings with C&YP, volunteers, parents and teachers. It was possible to connect individuals from across Scotland for fellowship, activities, training and teaching. We have discovered both the benefits and frustrations of engaging and working online and will seek to make the best parts a permanent feature of our future operations. While our staff have shown great adaptability and learned new skills, we will be fundraising specifically to recruit digital specialists to work alongside our core face to face activities in the future.

The outdoors also featured in our activities whenever permitted, with lessons in all weathers for C&YP at the Centres. There have been new opportunities to work more closely with the schools and communities close to our Centres. We have provided specialist events within the regulations, both at the Centres and at schools for a range of local children, many of whom have not had an opportunity to engage with us or the outdoors before. Our new outdoor equipment, including

Report of the Trustees

tepees purchased with monies from the Centres' Appeal, were essential for our work here. We are hopeful that these new partnerships will be mutually beneficial for many years to come.

We invested in a variety of ways to keep our operations safe for those involved at the Centres and for our other staff to move to work from home. This required an additional investment in equipment funded by our Lockdown Hope Appeal and Centres' Appeal.

We have taken the opportunity to train staff in new skills which will create new opportunities for engaging with C&YP as well as extending the knowledge and skills of our staff. This includes canoeing qualifications and a greater understanding of how to engage with those from disadvantaged backgrounds or with special needs.

There has been a significant reduction in income from charitable activities, due to the high levels of cancellations and the fact that day visits do not cover the cost of delivery. When it was not possible to work with C&YP safely, we have utilised the Government's Coronavirus Job Retention Scheme rather than make individuals redundant, with most departments affected at some point during the year. We are grateful for this provision along with the grants received to support our non-payroll expenses.

While some National Ministry work can continue online, timing for the return of school ministry and for residential at scale in Scotland remains uncertain. The latter is key to ensuring that our Centres can sustainably cover their costs in the future. Re-starting our activities with day visits and returning the Centres to usual staffing levels will incur additional costs as we generate lower income levels and recruit and train new staff. This will require investment and we anticipate that reserves will reduce as we subsidise the recruitment period and sub-scale activity without the level of government support experienced to date. We continue to work with the outdoor sector representative bodies to understand the rapidly changing COVID-19 position and remain hopeful that residential with more normal levels of attendees will start to improve later in the year.

SU Scotland core activities

The following provides a view of the activities which would usually be undertaken. Where possible, we have moved the activities online or undertaken restricted in-person activities where the regulations permit this. Otherwise, we will be seeking to re-establish our activities as soon as this is possible:

National ministries with schools and churches

SU Scotland aims to undertake schools' ministry through a large number of volunteers who are supported and coordinated by a smaller number of Regional Workers. Work is organised over sixteen different regions across Scotland. Additional staff have a wider remit covering Independent Schools, and Missions.

SU Scotland seeks to assist schools to fulfil their obligations under Religious Observance legislation and to do this within the context of the 'Curriculum for Excellence'. Direct schools work is linked closely to extra-curricular activities, wider regional events, residential and ongoing support of similar activities with churches.

SU Scotland runs an Associate Worker Scheme. Under this scheme, groups of churches form local charitable trusts to appoint Christian workers to work in the local schools and with children and young people in the churches. SU Scotland provides support in the form of line management and training for workers, as well as child protection and payroll services.

During school holidays, many SU missions take place in partnership with local churches. The strategic aim is to develop new mission partnerships whilst simultaneously handing over SU Scotland-led events to local leadership. Also in previous years, there have been beach missions at Elie, Whiting Bay and Islay focusing on sharing the good news of Jesus with holidaying children and families as well as local children and young people. We hope to restart these when regulations permit.

Report of the Trustees

Residential holidays and weekends

In a typical year, SU Scotland provides holidays and weekend breaks in a Christian environment at various locations around the country for over 3,000 C&YP every year. These events typically incorporate a broad range of activities ranging from gorge walking and skiing to the creative arts.

Events are staffed to ensure appropriate care and attention for the number of young people attending. Most Team Leaders - and all but a few group leaders and catering staff - are volunteers.

Activity centres

SU Scotland runs three residential activity and conference centres - Lendrick Muir, near Kinross, Alltnacriche, near Aviemore, and Gowanbank in Ayrshire. In addition, there are two seasonal campsites operated - Kingscross, on the Isle of Arran and Scoughall, near North Berwick. During school holiday periods these centres and campsites host SU Holidays and cater for the bulk of all the holiday places provided by SU Scotland each year.

Around 35 weekend breaks are usually organised by SU Scotland's Regional Workers each year and the majority of these are held at Alltnacriche, Lendrick Muir and Gowanbank. The activity centres are utilised at other times by a wide range of different groups, mostly church youth groups and organisers of national training events or discipleship conferences.

In addition, during term-time, the facilities at the Centres make them ideal venues for residential events for school groups of various sizes. Under the banner of *Classroom Outdoors*, the Centres host school residential experiences and non-residential workshops geared to fulfilling the aims of the Scottish Government's Curriculum for Excellence.

Prayer ministries

At the heart of all that SU Scotland is about is a commitment to seeing more young people praying and being prayed for. Prayer gatherings are organised for those of secondary school age.

Equipping and leadership development

SU Scotland provides a variety of training events for senior pupils. The Go Conference encourages young people to live out their Christian faith at school, in their community and in their family. A programme of leadership training is offered to trainee leaders aged 16+ where young people are encouraged to attend a training event, serve as part of a team working with young people and then gather together to evaluate and reflect on their experience.

A gap year programme encourages young adults (post school) to take part in a year of mentoring, training and opportunities for service in various locations around Scotland: working with a member of staff in a region, at one of our Outdoor Centres or with a church with whom we form a partnership. All gap year participants usually take part in a study programme, an International mission trip to Ukraine and are involved in a variety of initiatives working with C&YP.

Strategic Report

Achievements and outcomes

SU Scotland had a strategic plan covering 2016-2020. The strategy is based around a focus on "Growing the Team" and incorporates aims for key beneficiaries and stake holders as follows.

- **Young people:** investing in young people to be confident and committed followers of Jesus and helping them develop as leaders.
- **Volunteers:** envisioning, recruiting and equipping 300 new volunteers so that increasing numbers of C&YP will be exploring the Bible and responding to the significance of Jesus, especially in Scottish schools.
- **Staff:** developing leadership and a culture of learning in our staff team so that volunteers and young people are better trained and supported, and ministry is multiplied.

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- **Supporters:** inspiring and recruiting hundreds more supporters who will pray and give, partnering with us to provide the resources needed to help fulfil our vision.

Plans for future periods

The Trustees and Leadership Team have been working on the next 3-5 year strategy, which will seek to ensure that SU Scotland re-emerges from lockdown strongly and is positioned to reach many more C&YP with the good news of Jesus in the future. This will include re-establishing our core activities and re-imagining new ways of working, building on what we have learned over the last year. It will also seek to establish new ways of working including building on the learnings from lockdown on digital ministry and our relationships with more disadvantaged C&YP.

Activities this year

In Summer 2020, we were able to work with c2,000 C&YP across a range of online events, supported by c400 volunteers:

- ✓ Magnitude Festival online – 1,046 delegates accessing the programme over three days.
- ✓ Scotland's Biggest Holiday Club – 92 Scottish churches registered, of which at least 27 used the new video resources in their local context.
- ✓ Discipleship at Home – 74 young people attended this young leader training event.

In addition, we were able to engage C&YP throughout the year

- ✓ SUTV – A YouTube programme broadcast each day for two weeks during Easter 2020 with 10,400 views over 10 episodes with an estimated 684 viewers.
- ✓ Go Conference in October – 52 attendees for the online training and worship.
- ✓ SU Holidays in October – a small number of day camps were organised for local children.
"I really appreciate how SU has quickly adapted and reached out at this time. It is great that my daughter could enjoy the Christian teaching and connect with others and do the camp on-line."
(Parent)
- ✓ Schools - High-quality video resources and accompanying materials for schools have been produced in partnership with SU Ireland – *Light Up Christmas* with c400 registrations has been followed up by *Colour in Easter* with c4,000 unique visitors to the website.
- ✓ Centres – working with local children in an outdoor classroom at Alltnacriche, for those who were finding online schooling during Lockdown particularly difficult.

National Ministries

- **Schools ministry – SU Groups.** Pre-lockdown, there were 436 SU Groups in Scottish schools run by volunteers with support from Regional workers.

This has been significantly impacted by COVID-19 restrictions, but some groups have continued in school, out of school and online depending on the availability of teachers, senior pupil leaders and staff. Around 40 groups have met at some point during the year, whilst others have joined together to meet online, for example in Edinburgh where the Big Adventure has been running since Christmas.

- **Schools ministry – Resources.** SU Scotland staff and volunteers run interactive sessions for schools that meet some of the Religious and Moral Education (RME) outcomes in the Curriculum for Excellence.

With access for volunteers to schools prohibited this year, SU Scotland - in partnership with SU Ireland - produced two new video-based resources: *Light Up Christmas (LUC)* and *Colour in Easter (CIE)*, as well as other resources:

Report of the Trustees

- LUC – Feedback from c60 of the 400 teachers and volunteers who registered used the resource with at least c2,000 children in primary schools.
- CIE – This was freely available online so was more difficult to track its use, but there were c10,000 page views overall from c4,000 visitors of which c700 viewed all three videos which is likely to translate to several thousand Scottish children engaging with the Easter story.
- Other resources for SU Groups – new resources created including a response to the pandemic ('God's got this') and One Big Question, a follow up to the popular One Big Story.
- **Equipping and training** – Staff and volunteers run Equip Events for secondary school age pupils aimed at strengthening faith and helping young people live for Jesus at school by tackling relevant issues and exploring difficult questions.

The Equip Senior Pupil Leader Training course ran three times online in 2020, teaching young people how to lead their SU Group in school. Although COVID-19 restrictions have made it difficult for some of the trainees to run a group this year, others have been possible. Staff have also invested time in mentoring and coaching future leaders through regular meetings online.

- **Missions** – we partner with and support local churches to run Holiday Clubs and Missions across Scotland.

Although all in-person mission events were cancelled in 2020, at least 27 Scottish churches used Scotland's Biggest Holiday Club in a variety of ways - via Zoom, during church services, on their social media or by directing families to the videos. Church leaders expressed gratitude for the Scottish approach, voices and contextualization of the resources produced.

- **Staff team** – There have been no changes to our team this year and we continue to have a vacancy in East/Midlothian where we intend to recruit later in 2021. Our Associate Worker Scheme now has 15 partner Trusts, with one Trust becoming independent in 2020 and one Trust closing in March 2021. Some part-time administrative roles were furloughed, and some regional offices were closed as we centralised activities and sought to manage our costs.

Residential Ministries

We would usually run residential camps for SU Holidays throughout the year with c1,900 C&YP attending camp and c1,400 attending a weekend in 2019/20. This has not been possible this year as the government has restricted both travel and the ability to stay overnight. This has been disappointing for both C&YP and staff, as we have continued to plan and advertise options, only to have to cancel as the guidance changed. However, whenever possible, we were able to provide some local day visits to Centres or our team visited the schools.

"I challenged myself to come out of my shell ... Throughout the weekend I learned more than I knew possible about the Bible. I was able to take time to question if I really believed in God. It was here that I realised I wanted to be a Christian because I really did believe in God. I felt more confident and was able to share this experience with everyone at camp!" – (Participant)

Residentials continue to be restricted in Scotland and day visits will continue to be the dominant approach in Summer 2021. We are planning a small number of expeditions for older groups and praying that residentials can safely resume soon. We have continued to raise funds to enable subsidised places for SU Holidays to be offered where needed in the future.

Activity Centres

We operate three Activity Centres across Scotland, with attendees from SU Holidays, schools and church youth groups.

Report of the Trustees

The COVID-19 restrictions on residentials have also impacted the Centres and it has been necessary to part furlough staff, as most activities have been stopped. We have also reduced our staff team by not replacing leavers or those finishing fixed term contracts, which makes resourcing the activities that are now possible more challenging. We have undertaken day visits where possible (especially with local C&YP) and often included Christian content. Unfortunately, the fees generally do not cover the full costs of running the Centres and this has been supplemented by donors. We will look for more certainty on the way forward for residentials before increasing the team back to more normal levels.

- **Alltnacriche** - focused on working with local schools to identify vulnerable children and young people who have found it difficult to engage with home schooling. The team have also lead activity clubs for local young people, had families to stay and led some River Spey expeditions.
- **Lendrick Muir** - hosted some day events with schools and worked in partnership with boarding schools where young people were unable to return home during holidays. This Centre is particularly well placed in the Scottish Central Belt for day visits given the large number of C&YP who live within an hour's drive.
- **Gowanbank** - developed a number of key partnerships with local youth projects and churches to enable work with young people at the Centre and in the local area.
- **Campsites** (Scoughall and Kingscross) – it has not been possible to use our two campsites this year, however, we have made progress towards adding new chalet accommodation at Scoughall for the summer of 2022.
- **Appeal** - raised c£250k from an appeal in November 2020 to support the work of the Centres. This is being used to support staff costs, training and an investment in equipment and facilities required for COVID-19. 10% of the funds raised have been sent to our partner in the Ukraine (SU Open Bible).
- **Grants** - gratefully received support from the Government grants in addition to furlough to cover other costs. In addition, we have participated in a number of sector wide initiatives to help inform the Government planning on regulations.
- **Residential Bursary Fund** – launched in 2019 to support C&YP who would otherwise not be able to afford attendance at our school residentials. This has been well received by schools and has been used to support some pupils in our response to COVID-19. We anticipate a greater need for this fund in the coming year.

Prayer Ministries

- **SU Day of Prayer** - encouraged staff and supporters to gather for prayer in groups around Scotland in January 2021. This covered various aspects of SU Scotland ministry and our International partners. The attendance at our online regional prayer gathering was higher than in person in previous years. As a result, we have started some more regular, online prayer meetings particularly focused on the regions.
- **Pray for Schools Scotland** - the network showed a slight increase, with 63% of Scottish schools registered as being prayed for. Individuals continue to register to pray, with many schools having multiple individuals praying for them.
- **Encounter** – this prayer event moved online and continued to be planned and led by senior pupils:

'My two children both said they enjoyed it (Encounter). Tim was delighted to have 2 of his camp leaders in his group. Personally, it was super encouraging to see previous trainee leaders serving!' (Parent)

Report of the Trustees

- **Ambassadors** – 240 churches have an SU Scotland Ambassador who seeks to encourage prayer for young people as well as cascading information about SU Scotland events. There has been a steady increase in the number of Ambassadors appointed throughout this year.

Equipping and Leadership development

- **Training and Discipleship** – There were 52 attendees at the online Go Conference encouraging discipleship and leadership development with a particular emphasis on young people serving in their school. This was a smaller number than would have attended an in-person event but the move to online allowed some young people with additional needs or who live in more remote areas to participate who would have struggled to attend in person.

“It has really given me the courage to step out in faith and follow where God is leading me in this season.” (GO Conference 2020 Participant)

- **ComMISSION** – The full programme was not possible in summer 2020 due to the cancellation of the SU Holidays and Mission programme. 74 attended the replacement event, Discipleship @ Home, and a proportion of these young people participated in the SU Holiday online events.

“I was just in need of social interaction and encouragement in my faith and this week was so brilliant in doing exactly that. So thank you so much!” (Participant)

- **Connect Groups** – involving senior pupils in Bible Study were launched in early Autumn 2020 and 12 groups continue to work in different localities across Scotland. Most of these groups were able to move swiftly online and 2020/21 has seen growth in the number of groups and those attending.

International partnerships

- We continue to develop our partnerships with the Scripture Union movements in Belarus and Ukraine. 10% of the Centres Appeal in Autumn 2020 has contributed to the redevelopment of the kitchen and dining room facilities at the Open Bible campsite in Vorzel, Ukraine.

People Contributions – Volunteers, Staff and Supporters

Volunteers – In a year when COVID-19 restrictions have significantly impacted opportunities to volunteer, we continue to be enormously grateful for the support of SU Scotland volunteers. This has been both a year of limitation and disappointment, and a year of creativity and generosity.

The Trustees wish to pay tribute to all our volunteers who gave of their time during the year in order that the work of SU Scotland might be able to take place. An enormous thanks goes to all our volunteers who have contributed this year. Thanks goes to those who have been on team at face-to-face or online events, contributed to and promoted SU TV or Scotland’s Biggest Holiday Club, delivered resources to children, used our resources, prepared and led training on-line, prayed for the young people of Scotland, given financial gifts or given practical help at our Centres and sites.

In 2020, we devoted time to developing volunteer resources and training – including digital versions that can be accessed from anywhere in Scotland. A number of interactive sessions were run for specific volunteers, such as working well online with a group of young people and online training for SU Groups leaders. In January, we ran our Event Leadership Conference online followed by a programme of six evening seminars through to March. We were delighted by how well our online Food Hygiene and Allergy Awareness courses have been received. We have also been able to move MIDAS (minibus) classroom training to be delivered online.

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Staff – staff numbers decreased to an average of 111 staff in post during the year, compared with an average of 114 during 2019/20. The numbers reduced from 118 in March 2020 to 104 in March 2021 as we did not replace leavers, some fixed term contracts were not extended, and one role was made redundant as we managed our cost base for COVID-19. SU Scotland staff worked diligently and to consistently high standards throughout the year under difficult circumstances. The Trustees acknowledge with sincere thanks their enormous contribution.

Supporters – we are also particularly grateful to everyone who has stood by us this year with prayer and financial support. Both are essential to us continuing our activities and the Trustees and staff have been heartened by the level of ongoing and exceptional support during these challenging and constantly changing times. Thank you.

Fundraising activities

Fundraising activities follow the guidelines issued by the Institute of Fundraising, which include standards to protect vulnerable people during fundraising activities. SU Scotland applies principles so that appeals to supporters, applications to trusts and related fundraising activities are legal, open, honest, respectful and accountable. No complaints were received during the year and SU Scotland did not appoint any professional or commercial fundraisers. Guidelines are issued to individual volunteer fundraisers to ensure their activities (for example sponsored events or bake sales) are carried out safely and appropriately.

Financial review

Principal funding sources

SU Scotland's work is heavily dependent on donations from individual supporters, churches and grant-making bodies. The Trustees are thankful to God for continual evidence of his faithful provision and express their deep gratitude to all supporters who gave sacrificially during the year and to the wide range of trusts and other funding bodies whose contributions helped make a substantial difference.

Results for the year

As shown in the Statement of Financial Activities on page 19, there was net income for the year of £254k (2020: £16k). This year's surplus is as a result of exceptional giving from donors, including for the Lockdown Hope Appeal and Centres' Appeal; strong cost management and the Government support received to cover the lockdown and recovery period into the next year. The Centres Appeal income began to be spent towards the end of the financial year, but most will be expended in H1 2021/22 as outdoor activities with C&YP increase.

Total income for the year was down 14% on 2020 at £3,450k (2020: £3,998k).

- Income from donations (including appeals and trusts) and legacies rose by £85k or 4% to £2,525k (2019: £2,440k). Donation income increased from £1,662k to £1,797k. Legacy income is unpredictable in nature, and we were blessed to once again receive substantial income from legacies totalling £195k; although this was not as high as last year's receipts of £359k. Appeal income rose by 37% to £418k from last year's high of £305k. This was driven by the exceptional response to both our Lockdown Hope and Centres' appeals with other supporters continuing their faithful support of providing for SU Holidays. Trust income was also higher this year at £114k (2019: £93k).
- Income from charitable activities was significantly impacted by COVID-19 restrictions and reduced to £105k (2020: £1,549k). The 2020 level was only impacted by COVID-19 for a few weeks in March 2020 and is closer to a normal trading level. We have supported our Residential and Centres activities from the General Fund during these exceptional times.

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- Other income includes £602k from the Coronavirus Job Retention Scheme and £215k other COVID-19 related Government grants.

Total expenditure for the year reduced by 20% to £3,196k (2020: £3,982k) as we managed our expenses carefully and variable costs relating to activities was significantly reduced. Our salary costs also reduced over the year to £2,176k (2020: £2,302k) as we managed down our headcount. For a more detailed analysis of costs, see notes 5 to 8.

Fixed assets

The changes in tangible fixed assets are shown in note 15 to the accounts. Total additions were much lower than last year at £46k (2020: £94k). The largest additions to fixed assets in the year were £16k for essential water treatment facilities and £9k for outdoor toilets at Lendrick Muir which are required to be COVID safe.

The Trustees have reviewed the carrying value of all of the properties and have determined that it is necessary to undertake an exceptional impairment review of the Milton Street property in Glasgow. An external surveyor was employed to establish a fair valuation, and this has resulted in a reduction in the carrying value of £180k from £480k to £300k. The Trustees' view is that this is a one-off requirement and do not intend to carry out regular valuations unless there are further indications in the future of any additional impairment in the carrying value.

Borrowing

There were no borrowings at the year end.

Reserves

At the year-end, the General Fund stood at £1,011k (2020: £561k) an increase of £450k. This increase was supported by the partial release of prior year legacy income from designated funds and higher giving, including the Lockdown Hope appeal.

It is the charity's aim to ensure that a balance is maintained of general unrestricted reserves held in cash which equates to between 3 and 6 months of normal operating costs. In 2020, we had 5.1 months' coverage and have managed the cost position carefully to ensure the long-term viability of the organisation at a time when trading income has been significantly reduced. At the year end, the combined balances of the relevant funds – i.e. the General Fund, the Special Projects Fund, the 10 Year Trust Fund and the Legacy Equalisation Reserve – represented 6.2 months' coverage. This is based on operating costs for a normal year of operation (based on the 2020 position) as we will seek to return to this more sustainable level of activity.

Having reserves slightly above the target range has greatly assisted in assessing the organisation's ability to weather the immediate challenges being faced due to COVID-19. The Trustees believe that it is necessary to hold these higher levels of funds to cover the period of recovery in 2021-23. We anticipate that the recovery to 'normal' activity levels will require the additional reserves being held as the government support is removed and we have to recruit and train new staff to get back to our 'normal' core resourcing levels. In the meantime, providing day visits rather than residential tends not to cover our full costs and requires ongoing underwriting. The Trustees and Leadership Team are working hard to ensure that the ministry can continue while the use of reserves is being very closely monitored to safeguard the durability of the organisation beyond the current crisis. Therefore, it is essential for the long-term operation of the charity that we hold additional reserves at this time.

There has also been an increase in Restricted Funds to £1,126k (2020: £770k). This has primarily been driven by the Centres Appeal which raised £250k, of which £25k will go to SU in Ukraine. This fund will be used during 2021/22 to supplement staff costs, invest in additional equipment and alterations required due to COVID-19 and to create new outdoor spaces and activities which are COVID friendly. For example, we have invested in new tepees which have already been well used for outdoor classrooms in all weathers. In addition, the Holidays Sponsorship appeal balance has

Report of the Trustees

increased from £81k to £172k as there were few opportunities to support children and young people in attending events. We anticipate an increased requirement for this fund once residential restart. Plans are in place to utilise some of the remaining Restricted funds, including new chalet accommodation at the Scoughall Campsite.

Funds in deficit

There were no funds in deficit at the year end.

Principal risks and uncertainties

Management continually monitor the key risks facing the organisation together with assessing the controls used for managing these risks. The Trustees formally review and document the principal risks facing the organisation at least annually but have been more involved recently due to COVID-19.

The principal risks and uncertainties facing the charity are as follows:

- Impact of the Coronavirus pandemic on ministry, operations and cash flow – trading income has been affected in particular and costs are being managed in the light of this;
- Risk of injury to a child or young person in the charity’s care – this is managed by a range of safety measures and policies designed to minimise both the likelihood and impact of injury;
- Risk of lost opportunity as a result of damage to the organisation’s good reputation, whether caused by negligence or severe malpractice on the part of an employee or volunteer, including historic cases – this risk is managed through regular training, input from external expert advisers and monitoring to ensure that all the necessary policies are in place and being adhered to;
- Risk of spiritual ineffectiveness, leading to failure to fully deliver the charity’s desired strategic outcomes – this risk is managed by encouraging regular Bible reading and prayer, both corporately and personally; and
- Uncertainty of income - the nature of the charity’s reliance on voluntary donations means that income can be susceptible to significant fluctuations. This uncertainty is managed through continually encouraging regular giving as part of the donor base and nurturing a diverse range of income streams.

Trustees and officers

The Trustees who served from 1 April 2020 to the date of this report were as follows:

Stephen Bell	Arthur Jones (resigned 13 May 2021)
Rosie Bowker	Lisbeth Macmillan (appointed 28 May 2020, resigned 20 August 2020)
Dr Audrey Chalmers	Christine Murison
Rev James Dewar (<i>Chair</i>)	Rev Kenny Stott
Caroline Dodds	Sally Sydserff (<i>Honorary Treasurer</i>)
Pamela Fulton	
Dr Heather Haywood (appointed 30 April 2020)	

Executive officers are as follows:

Robin MacLellan, Chief Executive Officer; Paul Bayton, Director of Centres and Resources; Lisbeth Macmillan, Chief Financial Officer (joined 8 September 2020); Jackie Ringan, Director of Development; Dave Rickards, Director of National Ministries.

None of the executive officers are members of the SU Scotland Board.

Report of the Trustees

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees, the Strategic Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the income or expenditure of the company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

The Trustees have taken all the necessary steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information. As far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware.

By order of the Board



Robin MacLellan
Secretary, 25 June 2021

Independent Auditors' Report to the Trustees and Members of Scripture Union Scotland

Opinion

We have audited the financial statements of Scripture Union Scotland (the 'Company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent

Independent Auditors' Report to the Trustees and Members of Scripture Union Scotland

material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 14, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a

Independent Auditors' Report to the Trustees and Members of Scripture Union Scotland

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Company and its industry, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and non-compliance with implementation of government support schemes relating to COVID-19. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), Charities and Trustee Investment (Scotland) Act 2005, and Charities Accounts (Scotland) Regulations 2006.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to loss reserves, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the Company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditors' Report to the Trustees and Members of Scripture Union Scotland

Use of the audit report

This report is made solely to the Company's Trustees and members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body for our audit work, for this report, or for the opinions we have formed.



Craig Maxwell (Senior Statutory Auditor)

for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
100 Queen Street
Glasgow
G1 3DN

Date : 25/06/21

Statement of Financial Activities (including Income & Expenditure account)

for the year ended 31 March 2021

						2021	2020
	Notes	General	Designated	Total	Restricted	Total funds	Total funds
		£	£	unrestricted	£	£	£
				£			(see note 26)
Income from:							
Donations and legacies	2	1,106,412	450	1,106,862	1,417,859	2,524,721	2,439,722
Charitable activities	3	102,716	-	102,716	2,087	104,803	1,548,490
Other	4	413,817	3,327	417,144	403,488	820,632	10,197
Total income		1,622,945	3,777	1,626,722	1,823,434	3,450,156	3,998,409
Expenditure on:							
Raising funds	5	98,768	7,916	106,684	11,187	117,871	140,942
Charitable activities	6						
Residential and Activity Centres		1,091,408	337,866	1,429,274	435,937	1,865,211	2,367,507
National Ministries		74,040	76,491	150,531	911,989	1,062,520	1,266,031
Equipping and Leadership Development		6,182	3,455	9,637	41,804	51,441	87,391
International Support	8	75,881	7,362	83,243	15,570	98,813	120,058
Total Charitable activities expenditure		1,247,511	425,174	1,672,685	1,405,300	3,077,985	3,840,987
Total expenditure		1,346,279	433,090	1,779,369	1,416,487	3,195,856	3,981,929
Net income / (expenditure)		276,666	(429,313)	(152,647)	406,947	254,300	16,480
Transfers between funds	14	173,414	(123,078)	50,336	(50,336)	-	-
Net movement in funds		450,080	(552,391)	(102,311)	356,611	254,300	16,480
Reconciliation of funds:							
Total funds brought forward		561,039	5,386,705	5,947,744	770,278	6,718,022	6,701,542
Total funds carried forward		1,011,119	4,834,314	5,845,433	1,126,889	6,972,322	6,718,022

All amounts above relate to continuing activities.

There are no recognised gains or losses other than those included above.

The accompanying accounting policies and notes form an integral part of these financial statements.


Balance Sheet

at 31 March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	15	<u>4,204,177</u>	<u>4,568,426</u>
		<u>4,204,177</u>	<u>4,568,426</u>
Current assets			
Stocks	16	9,342	10,188
Debtors	17	154,083	150,568
Cash and cash equivalents	18	2,841,822	2,394,833
		<u>3,005,247</u>	<u>2,555,589</u>
Creditors: amounts falling due within one year	19	(237,102)	(405,993)
Net current assets		<u>2,768,145</u>	<u>2,149,596</u>
Total assets less current liabilities		<u>6,972,322</u>	<u>6,718,022</u>
Total net assets		<u><u>6,972,322</u></u>	<u><u>6,718,022</u></u>
The funds of the charity:			
General Fund		1,011,119	561,039
Designated Funds:			
Capital Reserve		4,204,177	4,568,426
Special Projects Fund		266,273	263,813
Legacy Equalisation Reserve		234,349	390,885
10 Year Trust Fund		105,000	120,000
Other		<u>24,515</u>	<u>43,581</u>
Total Designated Funds		<u>4,834,314</u>	<u>5,386,705</u>
Total Unrestricted Funds	21	<u>5,845,433</u>	<u>5,947,744</u>
Restricted Funds	22	1,126,889	770,278
Total Charity Funds		<u><u>6,972,322</u></u>	<u><u>6,718,022</u></u>

The accompanying accounting policies and notes form an integral part of these financial statements.

Approved by the Board on 24 June 2021 and signed on its behalf by:


Rev James Dewar
Chair


Sally Sydserrff
Honorary Treasurer

Statement of Cash Flows

for the year ended 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities:					
Net movement in funds		254,300		16,480	
Adjustments for:					
Depreciation & impairment	15	410,247		241,852	
(Gain) / loss on disposal of tangible fixed assets		(215)		-	
Interest income		(3,270)		(10,197)	
Loan interest paid		-		24	
Movement in stocks		846		(2,514)	
Movement in debtors		(3,515)		102,972	
Movement in creditors (excluding loan funding asset purchase)		(168,891)		(36,756)	
Net cash flows generated from operating activities			489,502		311,861
Cash flows from investing activities:					
Purchase of property, plant and equipment	15	(46,408)		(93,689)	
Proceeds on disposal of property, plant and equipment		625		-	
Interest income received		3,270		10,197	
Net cash flows used in investing activities			(42,513)		(83,492)
Cash flows from financing activities:					
Loan repayments		-		-	
Loan interest paid		-		(24)	
Net cash flows used in financing activities			-		(24)
Net increase in cash during the reporting period			446,989		228,345
Cash and cash equivalents at 1 April			2,394,833		2,166,488
Net cash flow per above			446,989		228,345
Cash and cash equivalents at 31 March	18		2,841,822		2,394,833

Notes to the financial statements

for the year ended 31 March 2021

1 Principal accounting policies

The financial statements have been prepared in accordance with 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) - ("Charities SORP (FRS 102)") and the Companies Act 2006.

Scripture Union Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern: The financial statements have been prepared on a going concern basis. The Trustees and management have considered this treatment to be appropriate despite the impact that the Coronavirus pandemic continues to have on the charity's operations. Although a material loss of trading income is expected to carry on into the next year, the organisation's ability to continue and adjust its operations is being managed by a) support from the government's Coronavirus Job Retention Scheme while available, b) careful monitoring, forecasting and utilisation of cash reserves, c) ongoing review and minimisation of all costs, d) an expected gradual return to more residentials as lockdown eases, e) a continued level of donations from faithful financial supporters.

The principal accounting policies are set out below:

1.1 Income

Donations are credited to income on a receivable basis. Where donations are received to support the work of an individual staff member or activity, they are recognised as restricted income and allocated to Team Support. The value of donated services provided by volunteers is not included in the accounts. The value of donated assets is credited to income on a receivable basis. These assets are also shown as purchases within Fixed Assets.

Grant income is recognised as soon as unconditional entitlement arises. Grants received to fund specified expenditure are included as restricted income.

Legacies are included as income when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified. In order to smooth the impact on the General Fund of fluctuations in legacy amounts received from year to year, all unrestricted income received through legacies is allocated to the General Fund over three financial years. In the year of receipt one quarter of the value of a legacy is transferred to the Special Projects Fund and three quarters to the Legacy Equalisation Reserve. The balance held in the Legacy Equalisation Reserve is drawn down to zero over the course of the next two years, the income being released to the General Fund in two equal annual amounts.

Residential income includes income from holiday and weekend fees and contributions. This income is included in the accounts in the period when the holiday or weekend event takes place. Any income received in advance of the event is shown in creditors as deferred income.

Centres income includes fee income from schools residentials and church groups staying at Lendrick Muir, Gowanbank and Allnacriche Activity Centres. This income is included in the accounts in the period when the event takes place. Any income received in advance of the event is shown in creditors as deferred income. Centres income does not include the value of internal usage for Scripture Union Scotland activities such as SU holidays and weekends.

Interest income is accounted for on a receivable basis.

1.2 Expenditure

All expenditure is included in the financial statements on an accruals basis.

The allocation of expenditure between activities and support costs is made utilising our departmental reporting system on a basis that is designed to reflect the use of the resources.

Expenditure in raising funds includes all costs incurred in support development activities including attracting voluntary income as well as an appropriate proportion of support costs.

Expenditure on charitable activities includes all costs incurred in the delivery of our charitable objectives as well as an appropriate proportion of support costs.

Support costs comprise costs which enable fundraising and charitable activities to be undertaken. These costs include central management costs such as finance, human resources and administration and have been allocated between cost of raising funds and expenditure on charitable activities in proportion to those activities' direct costs. The allocation of support costs is detailed in note 7.

1.3 Tangible Fixed Assets

Tangible fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category	Annual rate
Buildings	2%
Furniture and fittings	20%
Motor vehicles	20%
IT equipment	33%
Other equipment	20%
Plant and machinery	10%
Plant and machinery (Biomass boiler)	5%

No depreciation is provided in respect of the value attributable to land.

Notes to the financial statements

for the year ended 31 March 2021

1 Principal accounting policies (continued)**1.4 Operating leases**

Rentals payable under operating leases relate to the hire of laundry equipment at Lendrick Muir. Rental payments are charged on a straight line basis over the term of the lease.

1.5 Pension costs

Pension costs relate to contributions paid into the Group Personal Pension Scheme for employees.

1.6 Stock

Stock is included at the lower of cost and net realisable value.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash and cash equivalents

Cash and cash equivalents comprise bank balances, cash in hand and short term highly liquid investments, usually in readily accessible deposit accounts with banks. Cash and cash equivalents are held to meet the day to day running costs of the charity as they fall due and are carried in the Balance Sheet at face value.

1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 Financial instruments

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

1.11 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

Where unsolicited donations are received on behalf of international SU and other bodies, these are identified separately and excluded from the Income & Expenditure account as SU Scotland derives no benefit from these funds whatsoever. Details of the movements in these funds is shown in note 23.

Further explanation of the purpose of each fund is included in the notes below.

1.12 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. For the carrying value of properties, these factors include a regular maintenance schedule, insurance inspections and reviews, and consideration of property developments in the local areas. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no other judgements and key sources of estimation uncertainty in the preparation of the financial statements.

2 Income from donations and legacies

					2021	2020
	General	Designated	Total	Restricted	Total funds	Total funds
	£	£	unrestricted	£	£	£
			£			
Donations	729,960	450	730,410	1,066,454	1,796,864	1,661,515
Legacies	194,392	-	194,392	700	195,092	358,933
Appeals	106,738	-	106,738	311,705	418,443	305,004
Fundraising Dinner	322	-	322	-	322	20,827
Grants and Trust income	75,000	-	75,000	39,000	114,000	93,443
	<u>1,106,412</u>	<u>450</u>	<u>1,106,862</u>	<u>1,417,859</u>	<u>2,524,721</u>	<u>2,439,722</u>

Prior year comparative of donations and legacies split by fund

					2020
	General	Designated	Total	Restricted	Total funds
	£	£	unrestricted	£	£
			£		
Donations	540,810	4,402	545,212	1,116,303	1,661,515
Legacies	236,200	-	236,200	122,733	358,933
Appeals	-	14,000	14,000	291,004	305,004
Fundraising Dinner	20,827	-	20,827	-	20,827
Grants and Trust income	50,000	-	50,000	43,443	93,443
	<u>847,837</u>	<u>18,402</u>	<u>866,239</u>	<u>1,573,483</u>	<u>2,439,722</u>

Notes to the financial statements

for the year ended 31 March 2021

3 Income from charitable activities

					2021	2020
	General	Designated	Total	Restricted	Total funds	Total funds
	£	£	unrestricted	£	£	£
			£			
Residentials	18,190	-	18,190	2,004	20,194	637,503
Centres (excl SU holidays and Weekends)	84,526	-	84,526	-	84,526	888,132
National Ministries	-	-	-	83	83	5,248
Equipping and Leadership Development	-	-	-	-	-	17,607
	102,716	-	102,716	2,087	104,803	1,548,490

Prior year comparative of income from charitable activities split by fund

					2020	
	General	Designated	Total	Restricted	Total funds	
	£	£	unrestricted	£	£	
			£			
Residentials	464,158	51,034	515,192	122,311	637,503	
Centres (excl SU holidays and Weekends)	888,132	-	888,132	-	888,132	
National Ministries	-	-	-	5,248	5,248	
Equipping and Leadership Development	-	-	-	17,607	17,607	
	1,352,290	51,034	1,403,324	145,166	1,548,490	

4 Other income

					2021	2020
	General	Designated	Total	Restricted	Total funds	Total funds
	£	£	unrestricted	£	£	£
			£			
Coronavirus Job Retention Scheme grants	410,332	3,327	413,659	188,199	601,858	-
Other Covid related government grants	-	-	-	215,289	215,289	-
Bank interest	3,270	-	3,270	-	3,270	10,197
Gain on disposal of tangible fixed assets	215	-	215	-	215	-
	413,817	3,327	417,144	403,488	820,632	10,197

Prior year comparative of other income split by fund

					2020	
	General	Designated	Total	Restricted	Total funds	
	£	£	unrestricted	£	£	
			£			
Bank interest	10,197	-	10,197	-	10,197	

5 Expenditure on raising funds

					2021	2020
	General	Designated	Total	Restricted	Total funds	Total funds
	£	£	unrestricted	£	£	£
			£			
Salaries & benefits	75,043	-	75,043	6,258	81,301	81,306
Travel & sundry expenses	(44)	-	(44)	-	(44)	3,121
Other staff costs	12	-	12	-	12	661
Printing & communication	3,852	-	3,852	3,000	6,852	23,735
IT, office & admin costs	4,505	-	4,505	-	4,505	7,317
Depreciation	-	-	-	-	-	1,360
Irrecoverable VAT	1,233	-	1,233	-	1,233	2,735
Allocation of support costs (see note 7)	14,167	7,916	22,083	1,929	24,012	20,707
	98,768	7,916	106,684	11,187	117,871	140,942

Prior year comparative of expenditure on raising funds split by fund

					2020	
	General	Designated	Total	Restricted	Total funds	
	£	£	unrestricted	£	£	
			£			
Salaries & benefits	70,920	-	70,920	10,386	81,306	
Travel & sundry expenses	3,121	-	3,121	-	3,121	
Other staff costs	661	-	661	-	661	
Printing & communication	16,118	3,883	20,001	3,734	23,735	
IT, office & admin costs	7,317	-	7,317	-	7,317	
Depreciation	-	1,360	1,360	-	1,360	
Irrecoverable VAT	2,735	-	2,735	-	2,735	
Allocation of support costs (see note 7)	17,428	1,102	18,530	2,177	20,707	
	118,300	6,345	124,645	16,297	140,942	

Notes to the financial statements

for the year ended 31 March 2021

6 Expenditure on charitable activities

	Residential and Activity Centres	National Ministries	Equipping and Leadership Development	International Support	2021 Total	2020 Total
	£	£	£	£	£	£
Salaries & benefits	1,004,459	781,110	34,690	-	1,820,259	1,881,149
Travel & sundry expenses	3,115	4,571	66	-	7,752	74,678
Other staff costs	2,374	493	1,000	-	3,867	29,137
Holiday / programme related	41,055	15,209	3,699	40,512	100,475	482,360
International grants (see note 8)	-	-	-	58,301	58,301	60,223
Heat, light & power	50,445	2,590	-	-	53,035	95,920
Property & equipment	93,659	8,641	-	-	102,300	216,553
Vehicle costs	9,894	-	-	-	9,894	12,716
Printing & communication	17,433	9,825	-	-	27,258	54,664
IT, office & admin costs	48,113	16,078	1,096	-	65,287	119,235
Professional fees	1,750	-	-	-	1,750	3,715
Bank charges & loan interest	991	191	64	-	1,246	9,023
Depreciation	197,020	5,135	-	-	202,155	210,270
Irrecoverable VAT	16,153	2,228	347	-	18,728	47,922
Allocation of support costs (see note 7)	378,750	216,449	10,479	-	605,678	543,422
	<u>1,865,211</u>	<u>1,062,520</u>	<u>51,441</u>	<u>98,813</u>	<u>3,077,985</u>	<u>3,840,987</u>

Prior year comparative of expenditure on charitable activities split by activity

	Residential and Activity Centres	National Ministries	Equipping and Leadership Development	International Support	2020 Total
	£	£	£	£	£
Salaries & benefits	1,055,416	795,425	30,308	-	1,881,149
Travel & sundry expenses	18,706	51,393	2,206	2,373	74,678
Other staff costs	14,754	1,500	12,883	-	29,137
Holiday / programme related	253,824	145,331	26,976	56,229	482,360
International grants (see note 8)	-	-	-	60,223	60,223
Heat, light & power	91,161	4,759	-	-	95,920
Property & equipment	200,025	16,528	-	-	216,553
Vehicle costs	12,716	-	-	-	12,716
Printing & communication	39,968	14,280	416	-	54,664
IT, office & admin costs	81,720	35,403	1,003	1,109	119,235
Professional fees	3,715	-	-	-	3,715
Bank charges & loan interest	7,331	1,269	423	-	9,023
Depreciation	203,481	6,789	-	-	210,270
Irrecoverable VAT	40,112	7,349	337	124	47,922
Allocation of support costs (see note 7)	344,578	186,005	12,839	-	543,422
	<u>2,367,507</u>	<u>1,266,031</u>	<u>87,391</u>	<u>120,058</u>	<u>3,840,987</u>

Notes to the financial statements

for the year ended 31 March 2021

7 Allocation of support costs

	Charitable activities				2021 Total £	2020 Total £
	Residentials and Activity Centres	National Ministries	Equipping and Leadership Development	Raising funds		
	£	£	£	£		
Salaries & benefits	191,261	108,864	5,269	12,076	317,470	381,904
Travel & sundry expenses	216	123	6	14	359	6,374
Other staff costs	7,240	4,121	199	457	12,017	20,609
Heat, light & power	2,031	1,156	56	128	3,371	12,198
Property & equipment	4,674	2,660	129	295	7,758	23,786
Printing & communication	2,134	1,215	59	135	3,543	7,395
IT, office & admin costs	21,506	12,241	593	1,358	35,698	42,595
Professional fees	3,954	2,250	109	250	6,563	789
Bank charges & loan interest	7,446	4,238	205	470	12,359	11,929
Depreciation	16,768	9,544	463	1,059	27,834	30,222
Impairment	108,597	61,812	2,992	6,857	180,258	-
Irrecoverable VAT	6,226	4,413	214	490	11,343	16,559
Governance costs	6,697	3,812	185	423	11,117	9,769
	378,750	216,449	10,479	24,012	629,690	564,129

Support costs are allocated to activities in the same proportion as total direct expenditure has been incurred in undertaking these activities. Governance costs represent audit fees and other compliance costs.

Prior year comparative of allocation of support costs

	Charitable activities				2020 Total £
	Residentials and Activity Centres	National Ministries	Equipping and Leadership Development	Raising funds	
	£	£	£	£	
Salaries & benefits	234,273	125,075	8,632	13,924	381,904
Travel & sundry expenses	3,910	2,088	144	232	6,374
Other staff costs	12,642	6,750	466	751	20,609
Heat, light & power	7,482	3,995	276	445	12,198
Property & equipment	14,591	7,790	538	867	23,786
Printing & communication	4,536	2,422	167	270	7,395
IT, office & admin costs	26,129	13,950	963	1,553	42,595
Professional fees	484	258	18	29	789
Bank charges & loan interest	7,317	3,907	270	435	11,929
Depreciation	18,539	9,898	683	1,102	30,222
Irrecoverable VAT	8,682	6,673	461	743	16,559
Governance costs	5,993	3,199	221	356	9,769
	344,578	186,005	12,839	20,707	564,129

8 International support

	2021 £	2020 £
Grants paid to SU movements:		
Contribution to SU Ukraine & Belarus from unrestricted funds	42,731	42,245
Contribution to SU Ukraine & Belarus from restricted funds	15,570	17,978
	58,301	60,223
Other costs:		
Contribution to SU International Councils from unrestricted funds	35,500	28,136
Costs related to Rwanda19 mission trip from restricted funds	-	19,509
Contributions to SU overseas projects from restricted funds	-	7,710
Contributions to SU overseas projects from unrestricted funds	5,012	1,746
Travel costs related to overseas trips and visitors paid from unrestricted funds	-	2,734
	98,813	120,058

Notes to the financial statements

for the year ended 31 March 2021

9 Net income / (expenditure)

	2021	2020
	£	£
This is stated after charging:		
Depreciation & impairment (see note 15)	410,247	241,852
Auditors' remuneration	8,960	7,440
Operating lease rentals	2,402	2,351
	<u>421,609</u>	<u>251,643</u>

10 Staff costs

	2021	2020
	£	£
Wages and salaries	1,832,851	1,930,831
Social security costs	124,768	138,054
Pension and other costs	220,963	233,321
	<u>2,178,582</u>	<u>2,302,206</u>

The average number of employees (full time and part time) was 111 (2020 - 114).

There were no employees who received remuneration over £60,000 in the period.

Key management personnel include the Chief Executive, Chief Financial Officer, Director of Centres and Resources, Director of National Ministries and Director of Development. The total employee benefits of the key management personnel of the charity were £201,558 (2020 - £214,154).

The company operates a group personal pension (i.e. defined contribution) scheme for employees. Contributions are charged to the income and expenditure account as they are paid and are made from general funds other than contributions for those staff members whose costs are paid from restricted team support funds. There was £49,434 (2020 - £34,058) of contributions outstanding as at the balance sheet date; this was paid over at the beginning of the following month. The assets of the scheme are held separately from those of the company in an independently administered fund.

11 Trustees

	2021	2020
	£	£
No Trustees received any remuneration in either year.		
Payments made to 1 trustee (2020 - 3 trustees) for re-imbursment of expenses	50	425
Donations received from 5 trustees (2020 - 10 trustees) during the year of	<u>12,638</u>	<u>13,662</u>

12 Related parties

During the current or prior year, transactions were entered into with one related party.

Christian Values in Education(CVE)

Dave Rickards, one of the key management personnel, is also a trustee of CVE. The transactions related to the payment of some meeting expenses. CVE is aligned with SU Scotland's charitable objectives. The total value of the payments during the year was £nil (2020 - £35).

There was no balance outstanding at the current or prior year end with any related parties.

13 Taxation

No provision for corporation tax is required as the company has been recognised as a charity by HM Revenue & Customs for the purposes of tax relief granted by Section 505 of the Income and Corporation Taxes Act 1988.

14 Transfers

					2021
	General	Designated	Total	Restricted	Total funds
	£	£	unrestricted	£	£
			£		
Holiday sponsorship funds applied	8,739	-	8,739	(8,739)	-
Purchase of fixed assets	410	45,998	46,408	(46,408)	-
Transfer legacy income received to designated funds	(194,392)	194,392	-	-	-
Release from Legacy Equalisation Reserve in year	302,330	(302,330)	-	-	-
Release from Special Projects Fund in year	41,138	(46,138)	(5,000)	5,000	-
Release from 10 Year Trust Fund in year	15,000	(15,000)	-	-	-
Other miscellaneous transfers	189	-	189	(189)	-
	<u>173,414</u>	<u>(123,078)</u>	<u>50,336</u>	<u>(50,336)</u>	<u>-</u>

Income restricted for the Holiday sponsorship fund is transferred to general funds to cover the cost of holidays being sponsored.

Notes to the financial statements

for the year ended 31 March 2021

15 Tangible fixed assets

	Land £	Buildings £	Furniture & fittings £	Plant & machinery £	Motor vehicles £	Equipment £	Total £
Cost							
At 31 March 2020	417,700	5,158,450	423,534	976,003	73,628	693,670	7,742,985
Additions	-	16,363	3,376	13,061	-	13,608	46,408
Disposals	-	-	-	-	-	(821)	(821)
At 31 March 2021	417,700	5,174,813	426,910	989,064	73,628	706,457	7,788,572
Depreciation & impairments							
At 31 March 2020	-	1,703,849	308,205	491,957	72,743	597,805	3,174,559
Charge for year	-	103,270	40,262	46,411	868	39,178	229,989
Impairment	-	180,258	-	-	-	-	180,258
Disposals	-	-	-	-	-	(411)	(411)
At 31 March 2021	-	1,987,377	348,467	538,368	73,611	636,572	3,584,395
Net book value							
At 31 March 2021	417,700	3,187,436	78,443	450,696	17	69,885	4,204,177
At 31 March 2020	417,700	3,454,601	115,329	484,046	885	95,865	4,568,426

The carrying value of the head office property at Milton Street, Glasgow was reviewed based on a valuation made by Rydens on an open market value for existing use basis. The valuation has resulted in an impairment to its value in the amount of £180,258.

16 Stocks

	2021 £	2020 £
Goods for resale	9,342	10,188
	<u>9,342</u>	<u>10,188</u>

17 Debtors

	2021 £	2020 £
Tax recoverable (Gift Aid)	35,020	10,825
Coronavirus Job Retention Scheme recoverable	34,757	-
Holiday costs paid in advance relating to future season	11,896	11,896
Sundry prepayments	16,436	24,940
Legacy income receivable	40,700	40,000
Other debtors	15,274	62,907
	<u>154,083</u>	<u>150,568</u>

18 Cash and cash equivalents

	2021 £	2020 £
Holidays and booking fees paid in advance and held in separate client accounts	95,501	240,886
Cash held on behalf of international SU and other bodies (see Note 23)	6,184	6,873
Cash held for other restricted funds	1,126,889	770,278
Cash held for unrestricted funds	1,613,248	1,376,796
	<u>2,841,822</u>	<u>2,394,833</u>

Notes to the financial statements

for the year ended 31 March 2021

19 Creditors: amounts falling due within one year

	2021	2020
	£	£
Deferred income (* see below)	80,728	241,403
Trade creditors	26,902	44,289
Accrued charges and sundry creditors	26,095	20,061
VAT payable	-	8,259
Other taxes and social security costs	97,193	85,108
Funds for transfer to international SU and other bodies (see Note 23)	6,184	6,873
	<u>237,102</u>	<u>405,993</u>

*** Deferred income**

Deferred income comprises advance fees and deposits related to future holidays, residential weekends and Centre bookings. Much of the balance held at the end of 2020 was subsequently refunded due to events being cancelled as a result of Coronavirus restrictions. Some customers refused a refund and either requested their refund amount to be kept as a donation, or for their fees to be held and allocated to a future booking once restrictions are lifted.

Balance at 1 April	241,403	241,403
Amount refunded	(160,964)	-
Amount released to income earned from charitable activities	(301)	(241,403)
Amount donated back - released to donation income	(21,525)	-
Amount deferred in year	22,115	241,403
Balance at 31 March	<u>80,728</u>	<u>241,403</u>

20 Operating lease commitments

	2021	2020
	£	£
At 31 March 2021 the charity's total commitments under non-cancellable operating leases was as follows:		
Within one year	-	2,198

21 Unrestricted funds

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General fund	561,039	1,622,945	(1,346,279)	173,414	1,011,119
Designated funds:					
Capital Reserve	4,568,426	-	(410,247)	45,998	4,204,177
Special Projects Fund	263,813	-	-	2,460	266,273
Legacy Equalisation Reserve	390,885	-	-	(156,536)	234,349
10 Yr Trust Fund	120,000	-	-	(15,000)	105,000
International Reserve	7,387	-	(7,362)	-	25
SU International Committee Fund	1,777	-	-	-	1,777
Other designated funds	34,417	3,777	(15,481)	-	22,713
Total designated funds	<u>5,386,705</u>	<u>3,777</u>	<u>(433,090)</u>	<u>(123,078)</u>	<u>4,834,314</u>
Total unrestricted funds	<u>5,947,744</u>	<u>1,626,722</u>	<u>(1,779,369)</u>	<u>50,336</u>	<u>5,845,433</u>

Description, nature and purpose of funds

The Capital Reserve represents the value of unrestricted funds tied up in fixed assets, which would not be readily convertible into cash. This equates to the net book value of fixed assets.

The Special Projects Fund represents a designation by the Board from surplus unrestricted funds and legacy income to be used to help maintain ministries that have proved difficult to fund from elsewhere and also to invest in new ministry initiatives or projects.

The Legacy Equalisation Reserve was created to recognise the impact of significant fluctuations in legacy income from year to year.

The 10 Year Trust Fund was designated from a £150,000 trust donation and will be released to general funds over 10 years.

The International Reserve was set up with part of the proceeds of the sale of 9 Canal Street, Glasgow. The fund is to support Scripture Union work overseas.

The SU International Committee Fund was established to enable the SU International Committee to respond financially to overseas needs at their discretion.

Other designated funds are the funds designated for the Scoughall and Kings Cross camp sites.

Notes to the financial statements

for the year ended 31 March 2021

22 Restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Team Support	463,676	1,002,843	(971,217)	5,000	500,302
Holiday Sponsorship	81,472	100,853	(2,000)	(8,739)	171,586
Ukraine Fund	-	14,930	(14,930)	-	-
Other International Funds	4,685	3,671	(640)	-	7,716
Lendrick Muir Development Fund	46,854	5,700	(3,022)	(19,740)	29,792
Campsites Development Fund	126,146	8,813	(8,447)	(3,872)	122,640
Alltnacriche Development Fund	38,228	1,250	(849)	(5,750)	32,879
Youthlink Funds	-	30,000	(30,000)	-	-
Centres Appeal Fund	-	250,286	(5,543)	(17,046)	227,697
Centres Covid Grants	-	215,289	(191,092)	-	24,197
CJRS Grants	-	188,199	(188,199)	-	-
School Residentials Bursary Fund	7,235	600	-	(189)	7,646
Miscellaneous restricted funds	1,982	1,000	(548)	-	2,434
Total restricted funds	<u>770,278</u>	<u>1,823,434</u>	<u>(1,416,487)</u>	<u>(50,336)</u>	<u>1,126,889</u>

Description, nature and purpose of funds

The Team Support Fund represents income received from donors to fund the costs of specified national ministries work or particular employees' salaries and expenses.

The Holiday Sponsorship Fund is maintained to subsidise, where appropriate, the fees of children and leaders to enable them to attend Scripture Union Scotland's holidays programme. There was limited opportunity to use the funds in 2020/21. The balance at the year end will be used for any residential and day events taking place in 2021/22, including training and discipleship events.

The Ukraine Fund represents income received from supporters to be used to support the work of Scripture Union in Ukraine.

The International Funds represent income generated and expenditure initiated for specific international SU projects by Scripture Union Scotland.

The Lendrick Muir Development Fund represents income and grants received with the related expenditure on a programme of developments at the centre.

The Campsites Development Fund represents appeal income received for development work at Kings Cross and Scoughall, along with the related expenditure which is planned to continue over the next 18 months.

The Alltnacriche Development Fund represents income received with the related expenditure on a programme of developments at the centre.

The Youthlink Funds represent grant income received to fund specific costs related to the training of young people & staff and the support of volunteers.

The Centres Appeal Fund represents appeal income received to support the centres due to the impact of the Coronavirus pandemic. The income will be used to help maintain and train the staff team and for costs to make activities at the centres more Covid-secure. 10% of the appeal income will be used to benefit the camps work in SU Ukraine.

The Centres Covid Grants represents the grant income received from the Scottish Government's Coronavirus Business Support Grants, Residential Centres Recovery Fund and Strategic Business Framework Grants. These grants were made to help support residential centres during the lockdowns and to support the centres' recovery through until June 2021. The grants have been used to support the cost of operations at the centres.

The CJRS grants represents the Coronavirus Job Retention Scheme grant income that related to furloughed staff whose salaries are normally paid from restricted funds. (Note 2 shows the full amount of restricted and unrestricted CJRS income received.)

The School Residentials Bursary Fund was established to subsidise, where appropriate, the fees of children to allow them to attend a school residential at a Scripture Union Scotland centre.

23 SU international funds held

	Balance at 1 April 2020 £	Income received £	Payments / Transfers £	Balance at 31 March 2021 £
Funds received on behalf of SU international organisations to which SU Scotland has no right or title	6,873	1,204	(1,893)	6,184

Notes to the financial statements

for the year ended 31 March 2021

24 Analysis of net assets

					2021
	General	Designated	Total unrestricted	Restricted	Total funds
	£	£	£	£	£
Fixed assets	-	4,204,177	4,204,177	-	4,204,177
Current assets	1,242,037	630,137	1,872,174	1,133,073	3,005,247
Current liabilities	(230,918)	-	(230,918)	(6,184)	(237,102)
Long term liabilities	-	-	-	-	-
Total	1,011,119	4,834,314	5,845,433	1,126,889	6,972,322

25 Capital commitments

	2021	2020
	£	£
Capital expenditure contracted but not provided for in the financial statements		
Purchase of camping cabins for Scoughall	34,853	-

The capital commitment as at 31st March 2021 relates to the installation of new camping cabins at Scoughall campsite and will be funded from the Campsites Development Fund. It is anticipated that the expenditure will be incurred by September 2021 and will be included in capital expenditure for the year 2021-22.

Plans are also well under way to purchase a new integrated CRM software solution which will be funded from the Special Projects Fund. It is anticipated that the cost will be committed by end of June 2021 and will be incurred by December 2021.

26 Comparative statement of financial activities

					2020
	General	Designated	Total unrestricted	Restricted	Total funds
	£	£	£	£	£
Income from:					
Donations and legacies	847,837	18,402	866,239	1,573,483	2,439,722
Charitable activities	1,352,290	51,034	1,403,324	145,166	1,548,490
Other	10,197	-	10,197	-	10,197
Total income	2,210,324	69,436	2,279,760	1,718,649	3,998,409
Expenditure on:					
Raising funds	118,300	6,345	124,645	16,297	140,942
Charitable activities					
Residential and Activity Centres	1,816,915	281,438	2,098,353	269,154	2,367,507
National Ministries	256,779	16,687	273,466	992,565	1,266,031
Equipping and Leadership Development	11,971	683	12,654	74,737	87,391
International Support	73,499	-	73,499	46,559	120,058
Total Charitable activities expenditure	2,159,164	298,808	2,457,972	1,383,015	3,840,987
Total expenditure	2,277,464	305,153	2,582,617	1,399,312	3,981,929
Net (expenditure) / income	(67,140)	(235,717)	(302,857)	319,337	16,480
Transfers between funds	243,937	(62,167)	181,770	(181,770)	-
Net movement in funds	176,797	(297,884)	(121,087)	137,567	16,480
Reconciliation of funds:					
Total funds brought forward	384,242	5,684,589	6,068,831	632,711	6,701,542
Total funds carried forward	561,039	5,386,705	5,947,744	770,278	6,718,022