

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

**Annual Report and Accounts
Year Ended 31 March 2025**

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CHARITY INFORMATION

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

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|--------------------------|--|
| Registered Office | New Olympia House 13 Olympia Street GLASGOW G40 3TA |
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|-----------------|---|
| Trustees | Angus Allan Samuel Barge Stephen Bell Dr Audrey Chalmers Rachel Cooney Pamela Fulton Dr Heather Haywood Jonathan Innes Paul Johnston Martyn Link Charlene Petersen Colin Sinclair Rev Cara Wightman |
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|------------------------|-----------------|
| Chief Executive | Robin MacLellan |
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| Company Secretary | Robin MacLellan |
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| Auditors | Forvis 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

OUR PURPOSE AND WHO WE ARE

SU Scotland's vision is to see every child and young person in Scotland exploring the Bible and responding to the significance of Jesus.

Our two key values are:

- Dependence on God
- Deepening Relationships.

With around 2,500 volunteers and 140 staff, we connect with young people where they are at – in their local schools and communities, at our Holidays and annual Magnitude Festival, through online groups, at our centres and through a myriad of other connections.

We connect with children and young people:

- Working with SCHOOLS... including SU Groups, curricular programmes and resources, and school residentials at our residential activity centres.
- During HOLIDAYS... where young people come together with volunteers to experience Christian community for a weekend, a few days, or a whole week of exciting and varied activities.
- Through MISSIONS... with community events in partnership with local churches throughout Scotland, where children and young people can make friends, have fun and discover more about God.
- And by DEVELOPING YOUNG LEADERS... older teens can join our leadership development and discipleship programmes, regular connect groups, residential leadership training, equip events and volunteering opportunities.

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

The Trustees have pleasure in presenting their report together with the audited accounts for the year ended 31 March 2025.

STRATEGIC REVIEW

Everything we do is about creating life-changing outcomes for children and young people on their faith journeys.

During the financial year, we launched our strategic plan for the period 2024–2027, setting out our key priorities and objectives to guide our work over the next three years.

140 staff with around 2,500 volunteers and 3,700 donors and many more prayer supporters have all worked together to make this happen.

Thank you to every single one of you who shares the vision, works so hard, volunteers with regular groups, supports events, contributes at our centres, prays and gives financially. SU Scotland is a massive joint effort and such a rewarding experience. There's not space to name everyone here, but each of you makes a vital contribution to our work.

Details of the charity's achievements and performance follow on pages 3 to 8. Our financial review is on pages 9 to 11 and the principal risks and uncertainties facing the charity are on page 14.

REPORT OF THE TRUSTEES

IMPACT OF OUR ACTIVITIES

In 2021, we were engaging with approximately 2% of Scotland's 702,000 school-age children and young people. We set an ambitious goal to increase this reach to at least 5% by August 2024. We are pleased to report that we have now surpassed this target, reaching over 5%. Building on this momentum, we are now aiming to engage with 10% of school-age children and young people in the next financial year.

Digital

As we continue to explore using digital platforms to engage more children and young people, we have made significant progress in both aspects of the strategy, **building community** and **creating content**.

Building community through shared interests such as gaming has seen young people gathering in increasing numbers on online platforms and residential events. There are now 5 groups meeting online, including new groups around creative writing, Bible study and music. Our online community on Discord is growing, and beyond the Connect Groups we are seeing young people gathering to play games, talk and study together daily, united by a common love of Jesus. This year we also piloted E-Sports Missions and are excited to grow these in the year ahead.

Bridging the gap between building community and creating content, our digital 'Youth Comms' is growing steadily across Instagram and TikTok, with increasing engagement and reach. We recently surpassed 3,000 followers on Instagram, and our videos consistently attract 3,000 to 6,000 views, with 50% of those views coming from new audiences who don't yet follow us.

Our long form content development has really moved up a gear this year, with 5 series, representing 39 episodes of content being written, produced and launched. Some of the highlights have been:

- *Explore Christmas*: Created for schools, for children aged 8-11, in line with the Scottish curriculum, this resource explores how and why Christians celebrate at this time of year. Our projected reach for this resource, for those who registered, was over 22,000 children.
- *Explore Easter*: Following the success of Explore Christmas we created a follow-on series for schools to use at Easter, reaching over 16,000 children to date.
- *One Big Story YOUTH*: A 10-session overview of the Bible for age 11-18 with full lesson plans for youth groups, written by a team of our Regional Workers. So far, we estimate these resources have been used with almost 4,000 young people.

Ministry at the Margins

Scripture is clear about God's bias towards those at the margins and we continue to embed our concern for those at the margins in each of our ministries. The language of priority community, priority school and priority young people is increasingly understood across the staff team and with volunteers.

During this year, the first appointment to the post of Additional Needs Coordinator was made and progress has been made in developing training for staff and volunteers. A new stream for young people with an Additional Support Need was offered at the Magnitude Festival and many young people benefited from this. Other impacts during the reporting period included:

- 6 Motiv8 Holidays with 127 young people from priority communities attending
- A new weekend camp, working with partner churches and youth projects, introducing young people and their leaders to residential ministry
- 419 priority young people attended mainstream SU Holidays and weekends
- 7 Missions in priority communities with 303 children attending
- 24 SU Groups in priority schools

REPORT OF THE TRUSTEES

- A growing weekly Christian presence in two priority schools in Inverness - Merkinch Primary and Inverness High School
- An activity day at Alltnacriche organised for pupils from Merkinch Primary School
- A holiday for Ukrainian refugees welcomed 20 young people and 16 parents or grandparents
- 21 priority schools attended a School Residential at an SU Scotland centre
- 30 young people, whose families are affected by imprisonment, attended an SU Holiday through our partnership with CIRCLE and Prison Fellowship.

'Merkinch Primary children and staff have benefitted from working with Tim and his team for quite some time now. Our children look forward to their weekly visits for lunch time and after school clubs. Children benefit from their kindness which supports our focus on creating a culture of kindness and a warmth of welcome. Lunch time clubs are a highlight of the week for many children. Our P6 children have also had wonderful days at Alltnacriche, an experience they would not have had without the support of Tim and his team.' (Head teacher, Merkinch Primary School)

'Child loved going to the SU camp and she can't wait to go back again next year. She said that she really enjoyed a week away from social media and television and got to enjoy just being outdoors, trying new activities and meeting new people.' (Feedback shared by Circle worker)

Schools

Schools work is a key part of SU Scotland's ministry. Our Local Ministries team of 21 Regional and Schools Workers, and the 16 Associate Trusts we partner with have had a productive year as we celebrate growth in our various ministry contexts. Over one third of the Scottish RME Curriculum for Excellence is given to Christianity. Schools are grateful for the input we can bring through our Bible Alive programme, Christmas and Easter lessons, It's Your Move lessons (a transition programme) as well as assemblies and chaplaincy. Our contribution to the RME curriculum helps to fulfil set Experiences and Outcomes. One example is RME 3-01 which states: "Having reflected upon Christian sources, I can explain some key Christian beliefs about God, Jesus, the human condition and the natural world, and how these beliefs lead to actions for Christians." We can serve schools by helping pupils reflect on these.

In December 2024 we made 12,267 connections with school pupils in 128 schools through Christmas lessons and assemblies. During the Easter season we made 8,400 connections with pupils across Scotland in 104 schools, through lessons and assemblies. These are significant moments for pupils who discover, many for the first time, more about the Christian faith.

Bible Alive continues to grow as a highly respected resource across Scotland. This year, up to March 2025, we have delivered the programme in 14 council regions (up from 12 last year) to 2,249 pupils in 44 schools, an increase of 382 from last year.

70 SU Groups have begun since April 2024, representing approximately 840 pupils. Although some groups have stopped, this brings our total number of SU Groups to 365, representing approximately 4,380 pupils. The interconnectedness of our different ministry contexts should be mentioned here. One SU Group leader wrote recently: "19 children came to our SU Group today having been part of our Bible Alive lessons in the school recently. They are keen to come back next week and explore more of the Bible."

Local Ministry Hubs are a key part of our 24:27 Strategy. Our desire is to see a hub at the heart of every high school cluster in Scotland. There are 360 high school clusters (a high school and its associated primaries). The aim of the hub is to bring local Christians from local churches together to pray for the schools and to seek Him for how we serve the schools through ours and other ministry contexts. By the end of March 2025, 115 high school clusters are prayed for and served by these hubs that have been formed across Scotland. This represents nearly one third of Scottish high school clusters. The aim is to increase opportunities to serve schools and local communities

REPORT OF THE TRUSTEES

as local Christians meet and work together. Through these we pray that every school in Scotland will have meaningful Christian contact.

As we look ahead to this coming year, we are delighted that we will be recruiting three Regional Workers, bringing an increase of ministry and facilitation of ministry in partnership with local churches.

Holidays

A successful programme of SU Holidays and weekends took place throughout the year with:

- 1,902 places filled at SU Holidays taking place over a 10-week period (just short of a target of 2,000 places)
- 1,505 young people attending a weekend residential.

We maintained our strategy of introducing new style events to the overall programme. In 2024, horse riding, intermediate mountain biking, Nerdcon and gaming events became part of the holidays programme.

We continued to work with partners including the VOICE Project and KART to run Holidays. We continue to develop our partnership with CIRCLE and Prison Fellowship and were able form new partnerships with two further organisations who work with the families of prisoners.

The Holidays Sponsorship Fund supported 304 young people to attend a holiday or weekend, significantly higher than the 185 young people supported in 2023. The Holidays Sponsorship Fund also supported all young people attending the Motiv8 programme of Holidays.

Many young people explored the Bible using a resource written for SU Holidays (Project Rescue) enabling them to grasp an overview of the Bible and God's big plan for mankind. This resource continues to be available for use in SU Groups and small groups.

Positive feedback continues from young people attending SU Holidays.

- *'I love this place!'*
- *'There was always something to do, even in bad weather.'*
- *'I had an amazing time connecting with God in so many ways, and everyone was so nice and welcoming. I hope to come back next year.'*

And from parents:

- *'It was my son's first experience of a week-long camp and without having a friend with him and he really enjoyed it. He was having so much fun that he couldn't tear himself away to message me to let me know how much fun he was having! He is already talking about going again next year. I really appreciate that SU are now expanding the type of holiday that they offer and including ones which don't include lots of outdoor activities. My children wouldn't go to those but are excited about Creative Arts, Nerdcon and Game camps. My children are young carers so to be able to get away from their caring responsibilities, to do something they love with teams who invest in them and grow in their faith is invaluable to me as a parent.'* (parent)

Developing our campsites

Most of the development work in this period took place at the Scoughall campsite with the installation of solar panels which has resulted in a reduction in the use of the diesel-powered generator. The upgraded kitchen facilities were well received by catering teams.

Volunteers continue to support work parties throughout the winter months carrying out essential maintenance, including a refurbishment of the boy's shower block.

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Further development at Scoughall is planned with the addition of a drying room and new activities ahead of the 2025 holiday programme. At Kingscross, the accommodation for facilities assistants will be replaced, along with a variety of other improvements.

Young leaders

Training events for young people continue to be very popular. The October GO Conference was quickly fully booked and catered for 109 young people in 2024 (99 in 2023). Many more would have attended if space had been available. Some of these young people have since taken up the challenge of leading a Scripture Union group in their school.

The COMMISSION programme continues to develop with each part achieving recognition from the SQA and most young people attaining an award. One weekend and two week-long Basecamp events took place, catering for young people aged 16+ who went on to serve at SU Holidays and Missions. The LeadUP event was attended by young people who had already attended Basecamp a year earlier. In total 110 young people took part in the COMMISSION programme in 2024, an increase from 97 in 2023. The majority of those attending Basecamp and LeadUP returned to a review weekend towards the end of August and were involved in reflection and sharing of their experience of service.

Four young people took part in the Aug 23-Aug 24, SU Scotland GAP year programme. This programme has also achieved accreditation from the SQA with one participant fulfilling all of the requirements for the award. The accredited programme will be fully available for the two 2024-2025 GAP year participants.

Connect Groups continue to meet both online and in various locations around Scotland. These groups are led by a mix of staff and volunteers with 15 groups meeting.

Missions

Missions, holiday clubs, and local events continue to offer fantastic missional opportunities for reaching communities across Scotland.

Our three new task groups have played a vital role to help our understanding of the challenges and changes faced in Scotland today. A key question remains: how do we enable churches to effectively reach their communities? Training, resourcing and empowering churches are essential as we seek to build meaningful and supportive relationships with them. Each church is unique, and our challenge is to build the right kind of relationship that meets their specific needs.

During the missions season up to August 2024, SU Scotland led 31 missions, an encouraging increase, with 1,300 children and young people taking part in these events. 37 missions have been planned for 2025 at the time of writing.

Growth Highlights

- Many churches are requesting circus workshops, event resources, and e-sports initiatives. E-sports, in particular, have been effective in encouraging youth outreach.
- The Easterhouse and North Berwick Missions are now led by local leaders who have been inspired and coached by experienced team members.

'A highlight for me is seeing local volunteers, having been coached effectively, come alive in their leadership of the mission and desire to serve God in their community.' (Bruce Lockhart, Missions Development Manager)

A Tale of Two Kings is the new SU Scotland Mission resource. This has been written and designed by staff and volunteers in this last year. The resource looks at the life of King David and the life of King Jesus. It is proving to be very popular with Team Leaders – all 80 printed copies are sold out with 42 digital copies also sold.

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The introduction of the new hubs model is significant for the Missions Department and at the heart of what we do. By bringing churches together to reach their community, the hubs provide a powerful opportunity. The mission's department is focused on identifying the right resources, training and missional opportunities. This will support the hubs so that, community by community, churches can reach every child and young person in Scotland.

Magnitude Christian Youth Festival

The impact of Magnitude 2024 on young people includes many stories of transformed lives, renewed faith and spiritual growth.

In the run up to the event itself we held 9 regional worship nights from Aberdeen to Dumfries and many places in between. Magnitude worship nights are continuing to provide local opportunities for young people to join lively and contemporary worship events through the year.

And then, the annual event at Lendrick Muir... a joyful festival in late July with worship, seminars, camping, activities, fun, prayer and time to explore faith. 1,525 delegates attended the event, 1,106 for the full event and 419 for one or more days. This is a 40% increase on 2023. With 170 team, 26 guest speakers delivering the programme and 48 exhibitor guests – 1,769 people were involved in Magnitude 2024. At least 96 churches from across Scotland were represented, from across the denominations including Church of Scotland, Baptist, Free Church, Episcopal, Vineyard and Independent Churches. It was a powerful expression of Christian unity and togetherness across the churches and generations.

The fruit of what God was doing in and through young people and youth leaders at Magnitude was very evident. New Christian packs containing a special Bible and follow-up materials were given away to 50 young people who we believe made commitments to Christ for the first time. A significant number also re-dedicated their lives to His service and there were many more answers to prayer and significant steps of faith taken.

This insight from the post-event survey responses from young people is especially encouraging with 48% (55/114) testifying that attending Magnitude had totally changed their faith for the better and 45% (52/114) saying it had improved their relationship with God a bit.

'Before I came to Magnitude my relationship with God was pretty good but had its ups and downs. I had moved countries 3 months before which was a huge transition. But during the festival I was able to give my pain to Jesus and forgive someone who had hurt me. Now I feel like a new person and want to share the Good News with other people!' – (Young person)

'Magnitude really was a glimpse of what I think the Kingdom of Heaven could be when Jesus returns. It was so encouraging to be surrounded by other Christians my age and see how God is changing hearts and lives in amazing ways all around me and being able to share this passionately in conversations with each other. It was spirituality so beneficial on a personal level too. God took me through a lot of different things this week and dealt with many things in my life that were stopping me having a closer relationship with Him. One of the best ways I could describe Magnitude was a reset button on my walk with God; it reminded me of what it really means to praise Him "at all times".' – (Young person)

'Thank you to all involved for a fantastic week. I cried so much during the week seeing the young people I work with each week encountering and responding to God, praying together, growing in friendships and when one young person went forward to give their life to Jesus for the first time the rest of the group were in tears of joy for them. I felt everything was so well organised and executed and I'm so thankful we were able to bring a group along this year.' – (Youth leader)

Centres

Our centres and campsites are positive places for young people to come and have fun, enjoy outdoor activities, make friends, try new things and discover more about the Christian faith.

REPORT OF THE TRUSTEES

Our residential centres at Lendrick Muir, Alltnacriche and Gowanbank are open year-round and welcomed over 17,000 visitors this year. The centres are an essential resource for SU Scotland ministry with children and young people – whether SU Holidays, School residentials, Training events or Local Ministry weekends.

School residentials and day visits are a key component of term time ministry, with over 4,500 pupils and teachers from 133 groups staying at one of our Classroom Outdoors residentials. School residentials have high educational value as well as ministry value and we continue to engage with the Cross-Party Group at the Scottish Parliament to ensure access for all.

Once again, our school bursary fund has been well used with over £30,000 disbursed and over 260 pupils receiving financial support. This is in addition to the discounts we give to schools from priority areas, or with a focus on additional support needs, as we look to embed what we do and how we serve those at the margins.

The ministry at all our centres has grown this year, but particularly at Gowanbank where we have seen growth of over 40%, with a particular emphasis on priority schools, aligning fully with our organisational emphasis of Ministry at the Margins.

As a result of significant support from development appeals, we have been able to continue to invest in our facilities at the centres, benefiting every child and young person who comes, as well as making our centres a better place to work. At Alltnacriche we have installed a large solar array and battery system, reducing running costs and we refurbished one of our staff flats, allowing us to accommodate additional team members. We have installed a new play area and are working on longer term development plans at Lendrick Muir. The team at Gowanbank were able to purchase a new minibus and outdoor activity equipment alongside planning for the use of the development funds raised in the appeal that took place within the next financial year.

PLANS FOR FUTURE PERIODS

With numbers engaging with SU Scotland now surpassing 5% of Scotland's school-age children and young people, we are connecting with an even greater number at least once a year. This milestone fuels our passion and determination as we continue working towards our vision—ensuring every child and young person in Scotland has the opportunity to explore the Bible and respond to the significance of Jesus.

During the year, the Board and senior leadership team completed a comprehensive review and enhancement of the charity's strategic plans for the academic years 2024–2027, culminating in the successful launch of the new strategy.

The refreshed strategy places a strong emphasis on deepening our connections at local, national, and individual levels, ensuring our vital work remains rooted, far-reaching, and personally significant. This is how this will look:

LOCAL: We will strengthen and expand local partnerships, teams, and initiatives—particularly in high school clusters and priority communities across Scotland—by deepening church and school engagement, increasing and further supporting our volunteers, expanding our associate worker schemes, and launching new locally-based youth projects and holiday clubs.

NATIONAL: We will invest in national-scale projects that engage children and young people with the Bible through high-quality digital content, curriculum resources, and their strategic distribution. We will launch a major Bible engagement initiative—including a daily reading plan—to encourage regular, personal and communal Bible reading across all ages.

PERSONAL: We will increase investment in training and discipleship for young leaders, volunteers, and staff, while building smarter, cross-organisational equipping capacity.

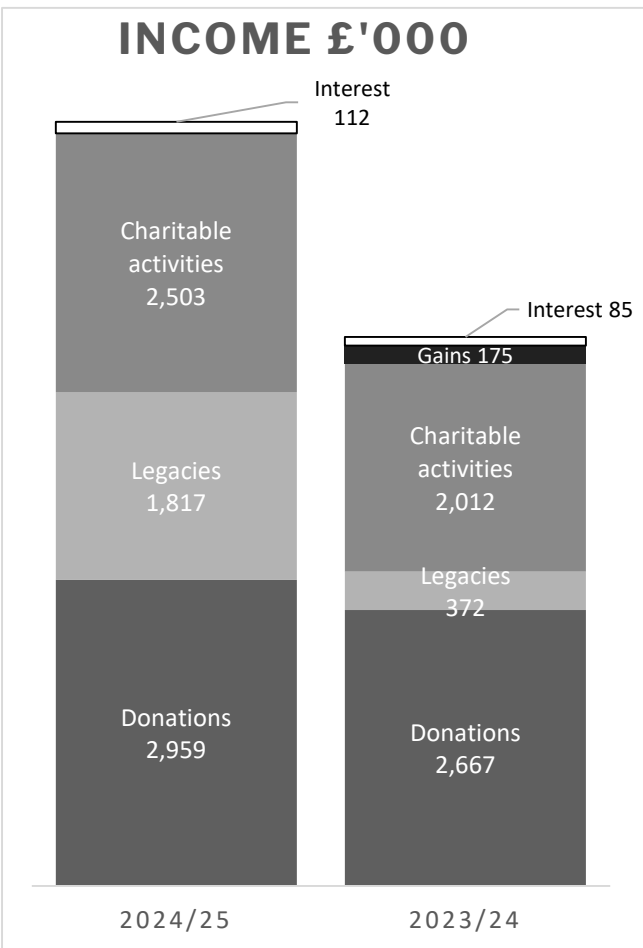
REPORT OF THE TRUSTEES

The significant legacy income notified in this financial year provides a great boost as we move forward with ambitious plans to help even more children and young people explore the Bible and respond to the significance of Jesus, all of which will need financial resourcing.

As well as aiming to grow the number of young people attending our residential events and an even larger Magnitude festival event planned for the year ahead, we are noticing increasing demand for sponsorship bursaries.

We also aim to grow our impact via additional appointments to the staff team including three new Regional Workers, a Local Youth Projects Development lead and a Training coordinator, and have plans to maintain and further develop our activity centres and campsites to facilitate the growth in ministry.

FINANCIAL REVIEW



Total income increased by £2,080k to £7,391k.

The largest share of this increase came from significant exceptional legacy gifts which grew in total by £1,445k to £1,817k.

£1,350k of this total is due from two estates and although the amounts due have been notified, the money had not yet been received at the year end. The Trustees are hugely grateful for the generous provision made by these gifts in wills.

Income from charitable activities rose by £491k to £2,503k, reflecting growth in numbers attending our holidays, Magnitude Festival, School Residential and training events. Fees were also increased to reflect higher costs.

There was a £292k growth in donation income this year, £234k of this increase is from trusts and grants.

Last year included £175k from the gain on sale of fixed assets. The Glasgow office was sold in October 2023 generating a gain on sale of £171k. The main Glasgow office hub is now at a rented property in the East End of Glasgow.

REPORT OF THE TRUSTEES

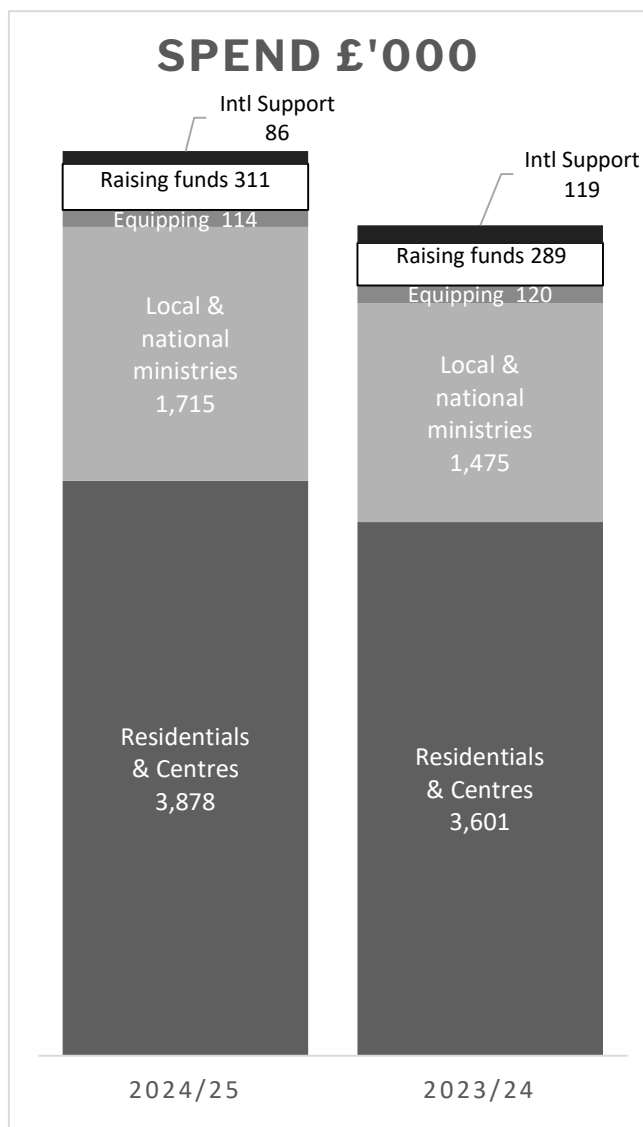
Total costs increased by £500k to £6,104k, mainly driven by increased staffing costs as we continued to rebuild the team at the centres as well as a new post in Ministry at the Margins. The increased costs also reflect a full year spend for posts added during the previous financial year.

In non-staff costs, the costs of delivering the ministry programme increased as the volume grew and also due to rising prices.

There was a comparative reduction in IT and office costs as last year included additional investment in IT platforms and costs related to the Glasgow office move.

Fixed Assets

The changes in tangible fixed assets during the year are shown in Note 15 to the accounts. Additions of £210k included solar panel installations at Alltnacriche and Scoughall, a minibus for Gowanbank and a replacement tractor for Lendrick Muir.



RESERVES POLICY

At 31 March 2025, the charity held total funds of £8,512k (2024 - £7,226k) comprising

- General Fund of £1,164k (2024 - £1,017k),
- Designated Funds of £6,150k (2024 - £4,949k) of which £3,694k (70%) was tied up in Fixed Assets (2024 - £3,699k) and
- Restricted Funds of £1,197k (2024 - £1,259k).

The General Fund grew by £147k due to the operating surplus for the year, including previous years legacy income released to the general fund.

It is the charity's aim to hold a total cash balance in the General Fund plus Legacy Equalisation Reserve, Special Projects Fund and 10 Year Trust Fund, which equates to between 3 and 6 months' worth of ongoing operating costs. At 31 March 2025, the combined balances of these reserves represented 6.7 months' coverage based on the budgeted operating costs for the year ahead. As £1,350k (2.8 months) of this total relates to legacy debtors that have not been received as yet, the Trustees believe that this level of funds is appropriate as the organisation plans to grow its ministry while carefully managing costs.

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Designated funds excluding the Capital Reserve grew by £1,205k over the year from £1,251k to £2,456k. This was mainly due to the growth in legacy income including the debtors at the year end. To smooth the impact on the general fund of legacy amounts received from year to year, unrestricted legacy income is held in designated funds; a portion is allocated to Special Projects Fund with the remainder held in the Legacy Equalisation Reserve and released to general funds over the following two years.

Restricted funds fell overall by £61k. The Gowanbank Development fund grew by £123k due to a successful appeal. These funds will be spent over the coming year. The Alltnacriche and Lendrick Muir Development funds fell by £127k as the income received in the prior year is now being spent on a programme of developments at each centre. The Holiday Sponsorship fund balance grew by £23k. The funds from last year were used to remove any financial barrier to individual children attending events during this financial year and the February 2025 successful appeal income will be used for the upcoming residentials in 2025. Team Support funds fell by £80k, mainly as funds raised in previous years were used for the digital ministry resource projects that took off this year. There were no funds in deficit at the year end.

Our Financial Supporters

A massive thank you to the many individuals, churches, other organisations and trusts who supported us between April 2024 and March 2025, including:

- The Aitchison Trust SCIO
- Baptist Union of Scotland
- Caring and Sharing (SCIO)
- Challenge Trust
- Christian Education Association Scotland
- The Cruden Trust
- ENABLE (Episcopal Church)
- Generation Trust
- Hope Trust
- J & C Fleming Charitable Trust
- JonthreeTrust Ltd
- Kilravock Christian Trust
- Life Trust Limited
- Mary Brown Memorial Trust
- The Milne Family Foundation
- Netherdale Trust
- Paterson Family Foundation
- Roy Miller Charitable Trust
- Shalimar Trust
- Souter Charitable Trust
- Springboard Charitable Trust
- TBF & KL Thompson Trust
- The Vardy Foundation
- Wilson Distributors Charitable Trust
- Ardbarron Trust Limited
- Benefact Trust
- Cedar Charitable Trust
- Charnwood Trust
- Criffel Charitable Trust
- Door Trust
- Esther Hennell Charitable Trust
- Hays Travel Foundation
- The House of Vic-Ryn Trust Ltd
- Jerusalem Trust
- Kenneth Barge Memorial Trust
- Levering Charitable Trust
- The Maclellan Foundation Scotland
- Micah Fund
- Miss ME Swinton Paterson's Trust
- New Park Educational Trust
- Petty Trust
- Scott Thomson Charitable Trust
- Slavanka Trust
- Sporos Trust
- Tabeel Trust
- Tillyloss Trust
- The William Scott SCIO

REPORT OF THE TRUSTEES

Fundraising activities follow the guidelines issued by the Chartered 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 third-party 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.

GOVERNANCE STRUCTURE

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.

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.

Trustees

The Board of Trustees of SU Scotland is responsible for the governance and oversight of the charity'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 and Articles of Association. 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 charity.

The Trustees who served from 1 April 2024 to the date of this report were as follows:

Angus Allan
Samuel Barge (appointed 20 Mar 2025)
Stephen Bell, Chair
Rosie Bowker (resigned 24 Aug 2024)
Dr Audrey Chalmers
Rachel Cooney (appointed 20 Mar 2025)
Pamela Fulton
Dr Heather Haywood

Jonathan Innes, Honorary Treasurer
Paul Johnston
Martyn Link
Christine Murison (resigned 24 Aug 2024)
Charlene Petersen
Colin Sinclair (appointed 24 April 2025)
Rev Cara Wightman

Appointment process

The responsibility for considering suitable candidates for the role of Trustee rests with the Governance 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.

REPORT OF THE TRUSTEES

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 information pack 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.

Committees of the Board

The Board normally meets eight times a year and is supported by four sub-committees covering Local Ministries, Residentials, Finance and Major Projects. These committees comprise both Board and non-Board members and operate under specific terms of reference.

The Board and committees increase the frequency of their meetings as required to ensure effective oversight of the charity.

Key Management Personnel

The Trustees consider the Board and the charity's Senior Leadership Team as the key management personnel with regard to directing and running the charity's daily activities.

The Senior Leadership Team comprises six executive officers—the CEO and five departmental directors—who are also responsible for delivering strategic targets.

Executive officers who served during the year were:

- Robin MacLellan, Chief Executive Officer
- Mike Kurtyka, Chief Operating Officer
- Paul Bayton, Director of Centres
- Jackie Ringan, Director of Development and Holidays
- Zonya Bewick, Director of Local Ministries
- Jenny Hamill, Creative Director

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

Student Executive

In addition, members of the Board and Leadership Team gain valuable consultation input from an informal Student Executive group. This is made up of young people between the ages of 15 and 21 who have firsthand experience of SU Scotland's activities. The group meets three times per year.

Remuneration policy

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 whose objectives are closely aligned with SU Scotland. Information about related party transactions is provided in Note 12 of the financial statements.

REPORT OF THE TRUSTEES

PRINCIPAL RISK AND UNCERTAINTIES

Using a formal risk management process, the Trustees review the major external and internal risks at least annually. They have established systems, controls and procedures which Management use to mitigate the impact. The principal risks and uncertainties are managed as follows:

| Categories | Summary of Risks | Management |
|----------------------------|---|---|
| Operational and Compliance | <ul style="list-style-type: none"> • Availability of staff and volunteers (including succession) • Risk of injury to a child or young person in the Charity's care • Failure to comply with legislation eg Health and Safety, Child Protection (i.e. Safeguarding) • Temporary operational disruptions | <ul style="list-style-type: none"> • Ongoing recruitment and networking • Robust safety measures and policies, including Safeguarding policies, to minimise the potential of injury • Ongoing learning, feedback and training |
| External / Reputation | <ul style="list-style-type: none"> • Lost opportunity due to reputational damage or changing sentiment restricts access • Potential adverse actions by partner organisations | <ul style="list-style-type: none"> • Regular training and input from external expert advisers • Regular monitoring of compliance with policies • Expansion of the Pray for Schools Scotland network • Strategic review of the implications of changes to the operating landscape |
| Spiritual / Ministry | <ul style="list-style-type: none"> • Spiritual ineffectiveness results in key outcomes not being achieved • Ability to maintain relationships across the Christian community | <ul style="list-style-type: none"> • Encouraging regular Bible reading and prayer—both corporately and personally • Ongoing networking |
| Financial | <ul style="list-style-type: none"> • Failure to reinvest in properties • Changes in giving trends, external conditions, or the broader economic environment continue to impact our plans. For example, ongoing inflationary cost-of-living pressures and governmental changes to tax policy have placed additional strain on our finances, alongside the effects of the war in Ukraine on the cost of supplies. | <ul style="list-style-type: none"> • Ongoing engagement with donor base • Nurturing a diversified range of income sources • Ongoing relationship-building with schools for future residencies • Careful cost management • 5-year plan for property maintenance • Assess potential facility expansion to generate sustainable income in alignment with the organisation's mission. |
| Governance | <ul style="list-style-type: none"> • Strategic changes required to reflect current environment not implemented • Trustee skills do not match future challenges facing the charity | <ul style="list-style-type: none"> • Strategic review every 3 years • Annual evaluation of progress by Trustees • Nominations Committee regularly engaging with potential Trustees and a regular training schedule |

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. 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.

The Trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditors are unaware. They have confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

A resolution to reappoint Forvis Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

In approving the Report of the Trustees, the Trustees are also approving the strategic report therein, in their capacity as Company Directors

By order of the Board



Robin MacLellan
Secretary, 12 June 2025

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF SCRIPTURE UNION SCOTLAND

Opinion

We have audited the financial statements of Scripture Union Scotland (the "charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, 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 (United Kingdom Generally Accepted Accounting Practice), 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 charities affairs as at 31 March 2025 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirement that are relevant to our audit of the financial statements in the UK, including 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 charity'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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF SCRIPTURE UNION SCOTLAND

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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent 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 which includes the directors' report and the strategic report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities on page 15, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity 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

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES

AND MEMBERS OF SCRIPTURE UNION SCOTLAND

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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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 charity and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, and anti-money laundering regulation

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, and pension legislation.

In addition, we evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks 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 revenue recognition (which we pinpointed to the cut-off assertion), and the allocation of restricted and unrestricted funds.

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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF SCRIPTURE UNION SCOTLAND

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.

Use of the audit report

We have been appointed as auditor under Charity Accounts (Scotland) Regulations 2006 (as amended) and report in accordance with the regulations made or having effect thereunder. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.



Michael Speight (Senior Statutory Auditor)

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

Date :

STATEMENT OF FINANCIAL ACTIVITIES

(including Income & Expenditure Account)
for the year ended 31 March 2025

| | | | | | | 2025 | 2024 |
|--|-------|------------------|------------------|----------------------------|------------------|------------------|-----------------------------------|
| | Notes | General £ | Designated £ | Total unrestricted £ | Restricted £ | Total funds £ | Total funds £ (see note 26) |
| Income from: | | | | | | | |
| Donations and legacies | 2 | 2,777,187 | 45,680 | 2,822,867 | 1,952,733 | 4,775,600 | 3,038,720 |
| Charitable activities | 3 | 2,176,565 | 56,608 | 2,233,173 | 269,743 | 2,502,916 | 2,011,566 |
| Other | 4 | 112,035 | - | 112,035 | - | 112,035 | 260,039 |
| Total income | | 5,065,787 | 102,288 | 5,168,075 | 2,222,476 | 7,390,551 | 5,310,325 |
| Expenditure on: | | | | | | | |
| Raising funds | 5 | 291,787 | 6,050 | 297,837 | 13,192 | 311,029 | 288,917 |
| Charitable activities | 6 | | | | | | |
| Residential and Activity Centres | | 2,908,638 | 382,916 | 3,291,554 | 586,529 | 3,878,083 | 3,601,261 |
| Local and National Ministries | | 443,967 | 39,469 | 483,436 | 1,231,249 | 1,714,685 | 1,474,778 |
| Equipping and Leadership Development | | 15,405 | 2,226 | 17,631 | 96,805 | 114,436 | 120,475 |
| International Support | 8 | 69,488 | - | 69,488 | 16,339 | 85,827 | 118,696 |
| Total Charitable activities expenditure | | 3,437,498 | 424,611 | 3,862,109 | 1,930,922 | 5,793,031 | 5,315,210 |
| Total expenditure | | 3,729,285 | 430,661 | 4,159,946 | 1,944,114 | 6,104,060 | 5,604,127 |
| Net income / (expenditure) for the year | 9 | 1,336,502 | (328,373) | 1,008,129 | 278,362 | 1,286,491 | (293,802) |
| Transfers between funds | 14 | (1,189,444) | 1,529,104 | 339,660 | (339,660) | - | - |
| Net movement in funds | | 147,058 | 1,200,731 | 1,347,789 | (61,298) | 1,286,491 | (293,802) |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 1,017,371 | 4,949,308 | 5,966,679 | 1,258,857 | 7,225,536 | 7,519,338 |
| Total funds carried forward | | 1,164,429 | 6,150,039 | 7,314,468 | 1,197,559 | 8,512,027 | 7,225,536 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities also complies with the requirements for an Income and Expenditure Account under the Companies Act 2006.

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

BALANCE SHEET

at 31 March 2025

| | Notes | 2025 £ | 2024 £ |
|---|-------|------------------|------------------|
| Fixed Assets | | | |
| Tangible fixed assets | 15 | 3,694,342 | 3,698,561 |
| | | <u>3,694,342</u> | <u>3,698,561</u> |
| Current assets | | | |
| Stocks | 16 | 9,948 | 7,242 |
| Debtors | 17 | 1,611,493 | 183,778 |
| Cash investments | 18a | - | 570,000 |
| Cash and cash equivalents | 18b | 4,074,081 | 3,446,849 |
| | | <u>5,695,522</u> | <u>4,207,869</u> |
| Total current assets | | <u>5,695,522</u> | <u>4,207,869</u> |
| Creditors: amounts falling due within one year | 19 | (877,837) | (680,894) |
| | | <u>4,817,685</u> | <u>3,526,975</u> |
| Net current assets | | <u>4,817,685</u> | <u>3,526,975</u> |
| Total assets less current liabilities | | <u>8,512,027</u> | <u>7,225,536</u> |
| The funds of the charity: | | | |
| General Fund | | 1,164,429 | 1,017,371 |
| Designated Funds: | | | |
| Capital Reserve | 21 | 3,694,342 | 3,698,561 |
| Offices Fund | 21 | 322,382 | 400,000 |
| Special Projects Fund | 21 | 578,417 | 214,852 |
| Legacy Equalisation Reserve | 21 | 1,460,545 | 539,703 |
| 10 Year Trust Fund | 21 | 45,000 | 60,000 |
| Other | 21 | 49,353 | 36,192 |
| Total Designated Funds | | <u>6,150,039</u> | <u>4,949,308</u> |
| Total Unrestricted Funds | 21 | <u>7,314,468</u> | <u>5,966,679</u> |
| Restricted Funds | 22 | 1,197,559 | 1,258,857 |
| Total Charity Funds | | <u>8,512,027</u> | <u>7,225,536</u> |

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

Approved by the Board on 12 June 2025 and signed on its behalf by:



Stephen Bell
Chair



Jonathan Innes
Trustee

Company number: SC054297

STATEMENT OF CASH FLOWS

for the year ended 31 March 2025

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|--|-------|-----------|------------------|-----------|------------------|
| Cash flows from operating activities: | | | | | |
| Net cash generated from / (used by) operating activities | 27 | | 154,736 | | (244,272) |
| Cash flows from investing activities: | | | | | |
| Purchase of property, plant and equipment | 15 | (209,539) | | (174,531) | |
| Proceeds from sale of property, plant and equipment | | - | | 438,041 | |
| Purchase of cash investments | 18a | - | | (570,000) | |
| Proceeds from cash investment maturity | | 570,000 | | - | |
| Interest income received | 4 | 112,035 | | 84,561 | |
| Net cash generated by / (used in) investing activities | | | 472,496 | | (221,929) |
| Change in cash and cash equivalents in the reporting period | | | 627,232 | | (466,201) |
| Cash and cash equivalents at 1 April | | | 3,446,849 | | 3,913,050 |
| Cash and cash equivalents at 31 March | 18 | | <u>4,074,081</u> | | <u>3,446,849</u> |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1 Accounting policies

Charity information

SU Scotland is a company limited by guarantee, incorporated in Scotland and a Scottish charity. The registered office is New Olympia House, 13 Olympia Street, Glasgow G40 3TA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 (FRS 102) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. This year has seen a return to more normal levels of operating income which is expected to continue in the coming years. Costs are being managed within available funds as well as investment in the fundraising team to grow future donations. Consequently, the Trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly the financial statements are prepared on a going concern basis.

1.3 Charitable funds

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated Funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the Designated Funds are set out in the Notes to the financial statements.

Restricted Funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the Restricted Funds are set out in the Notes to the financial statements.

Where unsolicited donations are received on behalf of SU International and other bodies, these are identified separately and excluded from the Statement of Financial Activities since SU Scotland derives no benefit from these funds whatsoever.

1.4 Income

All Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and Legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts must be recognised when it is probable that it will be received. This is normally following the granting of confirmation, when the administrator/executor of the estate has communicated in writing both the amount and settlement date and any conditions attached to the legacy are either within the control of the charity or have been met. In the event that a gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

In order to smooth the impact on the General Fund of fluctuations in legacy amounts received from year to year, all unrestricted income received from legacies is allocated over three financial years. In the year of receipt, one quarter of the legacy value 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 with income being released to the General Fund in two equal annual amounts.

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, is recognised when the charity has unconditional entitlement to the funds, it is probable that income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included in the Balance Sheet as deferred income to be released. Grants received to finance specific expenditure are included as Restricted income.

Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid Declaration form. Income tax recoverable on Gift Aid donations is allocated to the same Fund as the respective donation unless specified by the donor.

Income from charitable activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned as related goods or services are provided.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1 Accounting policies (continued)

Residentials income includes income from festival, holiday and weekend fees and contributions. This income is recognised as income in the accounting period in which the events take place. Any income received in advance of the events is treated as deferred income and included within creditors.

Centres income includes fee income from schools residentials and church groups staying at Lendrick Muir, Gowanbank and Alltnacriche Activity Centres. This income is recognised as income in the accounting period in which the events take place. Any income received in advance of the events is treated as deferred income and included within creditors. Centres income excludes the value of internal usage for SU Scotland activities such as SU holidays and weekends.

Donated services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item or facility have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity. Other income includes bank interest which is recognised when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Raising funds

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

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

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 which have been allocated between the cost of raising funds and expenditure on charitable activities in proportion to the direct cost of these activities. The allocation of support costs is detailed in Note 7. 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 resources.

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit), strategic management, and other legal and professional fees.

Irrecoverable VAT

The charity is partially exempt for VAT. A separate expenditure category is included for any VAT which cannot be fully recovered.

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £5,000 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.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1 Accounting policies (continued)

1.7 Impairment of tangible fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stock

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of 120 days or less, and bank overdrafts. Short-term liquid investments with original maturities of between 120 days and one year, are included as current asset investments.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, current asset investments and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a Group Personal Pension Scheme (defined contribution retirement Scheme) for employees. Payments to the Group Scheme are charged as an expense as they fall due.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Useful life of fixed assets

The charity estimates the useful lives of categories of fixed assets based on the expected length of time the asset is in use by the charity and estimates the annual charge to be depreciated based on this assessment.

Deferred income

Income is deferred in line with the charity's accounting policy for the recognition of income, where income has been received but services have not yet been delivered within that accounting period or where conditions attached to grants have not yet been met.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.12 Operating leases

Rental payments under operating leases are accounted for as an expense on a straight-line basis over the life of the lease; even if this does not match the pattern of the actual payments (for example when there is rent-free period at the commencement of the lease).

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

2 Income from donations and legacies

| | | | | | 2025 | 2024 |
|-------------------------|------------------|---------------|------------------|------------------|------------------|------------------|
| | General | Designated | Total | Restricted | Total funds | Total funds |
| | £ | £ | unrestricted | £ | £ | £ |
| Donations | 633,262 | 10,517 | 643,779 | 1,187,074 | 1,830,853 | 1,733,659 |
| Legacies | 1,761,425 | - | 1,761,425 | 55,580 | 1,817,005 | 371,989 |
| Appeals | 31,159 | - | 31,159 | 329,605 | 360,764 | 385,776 |
| Fundraising Events | 20,341 | - | 20,341 | - | 20,341 | 34,549 |
| Grants and Trust income | 331,000 | 35,163 | 366,163 | 380,474 | 746,637 | 512,747 |
| | <u>2,777,187</u> | <u>45,680</u> | <u>2,822,867</u> | <u>1,952,733</u> | <u>4,775,600</u> | <u>3,038,720</u> |

Prior year comparative of donations and legacies split by fund

| | | | | | 2024 |
|-------------------------|------------------|------------|------------------|------------------|------------------|
| | General | Designated | Total | Restricted | Total funds |
| | £ | £ | unrestricted | £ | £ |
| Donations | 507,099 | - | 507,099 | 1,226,560 | 1,733,659 |
| Legacies | 371,989 | - | 371,989 | - | 371,989 |
| Appeals | 55,607 | - | 55,607 | 330,169 | 385,776 |
| Fundraising Dinner | 34,549 | - | 34,549 | - | 34,549 |
| Grants and Trust income | 50,000 | - | 50,000 | 462,747 | 512,747 |
| | <u>1,019,244</u> | <u>-</u> | <u>1,019,244</u> | <u>2,019,476</u> | <u>3,038,720</u> |

3 Income from charitable activities

| | | | | | 2025 | 2024 |
|---|------------------|---------------|------------------|----------------|------------------|------------------|
| | General | Designated | Total | Restricted | Total funds | Total funds |
| | £ | £ | unrestricted | £ | £ | £ |
| Residentials | 729,747 | 47,587 | 777,334 | 228,360 | 1,005,694 | 840,416 |
| Centres (excl SU holidays and Weekends) | 1,444,293 | - | 1,444,293 | - | 1,444,293 | 1,131,729 |
| Local Ministry & Leadership Development | 2,525 | 9,021 | 11,546 | 41,383 | 52,929 | 39,421 |
| | <u>2,176,565</u> | <u>56,608</u> | <u>2,233,173</u> | <u>269,743</u> | <u>2,502,916</u> | <u>2,011,566</u> |

Prior year comparative of income from charitable activities split by fund

| | | | | | 2024 |
|---|------------------|---------------|------------------|----------------|------------------|
| | General | Designated | Total | Restricted | Total funds |
| | £ | £ | unrestricted | £ | £ |
| Residentials | 651,412 | 20,306 | 671,718 | 168,698 | 840,416 |
| Centres (excl SU holidays and Weekends) | 1,131,729 | - | 1,131,729 | - | 1,131,729 |
| Local Ministry & Leadership Development | - | - | - | 39,421 | 39,421 |
| | <u>1,783,141</u> | <u>20,306</u> | <u>1,803,447</u> | <u>208,119</u> | <u>2,011,566</u> |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

4 Other income

| | 2025 | | | | 2024 |
|---|--------------|-----------------|----------------------------|-----------------|------------------|
| | General £ | Designated £ | Total unrestricted £ | Restricted £ | Total funds £ |
| Bank interest | 112,035 | - | 112,035 | - | 112,035 |
| Gain on disposal of tangible fixed assets | - | - | - | - | - |
| | 112,035 | - | 112,035 | - | 112,035 |
| | | | | | |
| | | | | | |

The prior year gain on disposal of tangible fixed assets includes £171,316 from the sale of the Glasgow office in October 2023.

Prior year comparative of other income split by fund

| | 2024 | | | |
|---|--------------|-----------------|----------------------------|-----------------|
| | General £ | Designated £ | Total unrestricted £ | Restricted £ |
| Bank interest | 84,561 | - | 84,561 | - |
| Gain on disposal of tangible fixed assets | 175,478 | - | 175,478 | - |
| | 260,039 | - | 260,039 | - |

5 Expenditure on raising funds

| | 2025 | | | | 2024 |
|--|--------------|-----------------|----------------------------|-----------------|------------------|
| | General £ | Designated £ | Total unrestricted £ | Restricted £ | Total funds £ |
| Salaries & benefits | 179,020 | - | 179,020 | 6,180 | 185,200 |
| Travel & sundry expenses | 5,758 | - | 5,758 | - | 5,758 |
| Other staff costs | 9,111 | - | 9,111 | 363 | 9,474 |
| Printing & communication | 42,243 | - | 42,243 | 1,449 | 43,692 |
| IT, office, admin costs | 7,792 | - | 7,792 | 1,204 | 8,996 |
| Professional fees | - | - | - | - | - |
| Bank charges | 1,503 | - | 1,503 | - | 1,503 |
| Irrecoverable VAT | 4,519 | - | 4,519 | 77 | 4,596 |
| Allocation of support costs (see note 7) | 41,841 | 6,050 | 47,891 | 3,919 | 51,810 |
| | 291,787 | 6,050 | 297,837 | 13,192 | 311,029 |

Prior year comparative of expenditure on raising funds split by fund

| | 2024 | | | |
|--|--------------|-----------------|----------------------------|-----------------|
| | General £ | Designated £ | Total unrestricted £ | Restricted £ |
| Salaries & benefits | 165,330 | - | 165,330 | 1,505 |
| Travel & sundry expenses | 3,100 | - | 3,100 | - |
| Other staff costs | 2,650 | - | 2,650 | - |
| Printing & communication | 31,762 | - | 31,762 | 18,909 |
| IT, office & admin costs | 8,946 | - | 8,946 | - |
| Professional fees | 4,336 | - | 4,336 | - |
| Irrecoverable VAT | 1,403 | - | 1,403 | - |
| Allocation of support costs (see note 7) | 46,604 | 710 | 47,314 | 3,662 |
| | 264,131 | 710 | 264,841 | 24,076 |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

6 Expenditure on charitable activities

| | Residential and Activity Centres | Local & National Ministries | Equipping and Leadership Development | International Support | 2025 Total | 2024 Total |
|--|-------------------------------------|--------------------------------|--|--------------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Salaries & benefits | 1,674,970 | 1,129,662 | 38,209 | - | 2,842,841 | 2,466,065 |
| Travel & sundry expenses | 23,726 | 52,135 | 926 | - | 76,787 | 74,193 |
| Other staff costs | 28,456 | 14,344 | 1,143 | - | 43,943 | 65,695 |
| Holiday / programme related | 566,147 | 145,459 | 51,862 | 33,342 | 796,810 | 589,381 |
| International grants (see note 8) | - | - | - | 52,485 | 52,485 | 83,485 |
| Heat, light & power | 139,183 | 7,204 | - | - | 146,387 | 191,342 |
| Property & equipment | 384,898 | 10,278 | - | - | 395,176 | 446,377 |
| Vehicle costs | 14,837 | 67 | - | - | 14,904 | 20,839 |
| Printing & communication | 34,657 | 21,384 | 711 | - | 56,752 | 56,971 |
| IT, office & admin costs | 86,809 | 31,557 | 1,926 | - | 120,292 | 131,881 |
| Professional fees | 7,120 | 1,500 | - | - | 8,620 | 15,607 |
| Bank charges & loan interest | 12,119 | 1,561 | 525 | - | 14,205 | 14,751 |
| Depreciation | 203,583 | 3,920 | - | - | 207,503 | 191,856 |
| Irrecoverable VAT | 69,561 | 10,055 | 72 | - | 79,688 | 61,699 |
| Allocation of support costs (see note 7) | 632,017 | 285,559 | 19,062 | - | 936,638 | 905,068 |
| | <u>3,878,083</u> | <u>1,714,685</u> | <u>114,436</u> | <u>85,827</u> | <u>5,793,031</u> | <u>5,315,210</u> |

(Note 8)

Prior year comparative of expenditure on charitable activities split by activity

| | Residential and Activity Centres | Local & National Ministries | Equipping and Leadership Development | International Support | 2024 Total |
|--|-------------------------------------|--------------------------------|--|--------------------------|------------------|
| | £ | £ | £ | £ | £ |
| Salaries & benefits | 1,464,633 | 981,072 | 20,360 | - | 2,466,065 |
| Travel & sundry expenses | 18,425 | 49,332 | 1,633 | 4,803 | 74,193 |
| Other staff costs | 22,488 | 6,782 | 36,425 | - | 65,695 |
| Holiday / programme related | 439,690 | 80,178 | 39,105 | 30,408 | 589,381 |
| International grants (see note 8) | - | - | - | 83,485 | 83,485 |
| Heat, light & power | 181,055 | 10,287 | - | - | 191,342 |
| Property & equipment | 435,611 | 10,766 | - | - | 446,377 |
| Vehicle costs | 20,839 | - | - | - | 20,839 |
| Printing & communication | 40,228 | 16,237 | 506 | - | 56,971 |
| IT, office & admin costs | 82,049 | 49,322 | 510 | - | 131,881 |
| Professional fees | 15,607 | - | - | - | 15,607 |
| Bank charges & loan interest | 12,840 | 1,433 | 478 | - | 14,751 |
| Depreciation | 187,936 | 3,920 | - | - | 191,856 |
| Irrecoverable VAT | 56,258 | 5,240 | 201 | - | 61,699 |
| Allocation of support costs (see note 7) | 623,602 | 260,209 | 21,257 | - | 905,068 |
| | <u>3,601,261</u> | <u>1,474,778</u> | <u>120,475</u> | <u>118,696</u> | <u>5,315,210</u> |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

7 Allocation of support costs

| | Charitable activities | | | | 2025 Total £ | 2024 Total £ |
|------------------------------|-------------------------------------|--------------------------------|--|---------------|--------------------|--------------------|
| | Residential and Activity Centres | Local & National Ministries | Equipping and Leadership Development | Raising funds | | |
| | £ | £ | £ | £ | | |
| Salaries & benefits | 293,261 | 129,114 | 8,616 | 23,419 | 454,410 | 399,248 |
| Travel & sundry expenses | 5,480 | 2,413 | 161 | 438 | 8,492 | 11,294 |
| Other staff costs | 34,929 | 15,379 | 1,026 | 2,789 | 54,123 | 50,806 |
| Heat, light & power | 10,179 | 4,483 | 299 | 813 | 15,774 | 24,722 |
| Property & equipment | 86,725 | 38,183 | 2,548 | 6,926 | 134,382 | 73,985 |
| Printing & communication | 16,134 | 7,103 | 474 | 1,288 | 24,999 | 21,368 |
| IT, office & admin costs | 115,837 | 50,999 | 3,403 | 9,250 | 179,489 | 142,572 |
| CRM software project costs | - | - | - | - | - | 81,449 |
| Professional fees | 8,461 | 3,724 | 249 | 676 | 13,110 | 40,572 |
| Bank charges & loan interest | 6,394 | 2,814 | 188 | 511 | 9,907 | 14,112 |
| Depreciation | 4,037 | 1,777 | 119 | 322 | 6,255 | 13,520 |
| Irrecoverable VAT | 38,239 | 24,136 | 1,616 | 4,392 | 68,383 | 62,112 |
| Governance costs | 12,341 | 5,434 | 363 | 986 | 19,124 | 20,284 |
| | 632,017 | 285,559 | 19,062 | 51,810 | 988,448 | 956,044 |

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.

CRM software project costs related to the implementation of a new integrated CRM software solution. This project was funded from the Special Projects fund.

Prior year comparative of allocation of support costs

| | Charitable activities | | | | 2024 Total £ |
|------------------------------|-------------------------------------|--------------------------------|--|---------------|--------------------|
| | Residential and Activity Centres | Local & National Ministries | Equipping and Leadership Development | Raising funds | |
| | £ | £ | £ | £ | |
| Salaries & benefits | 262,470 | 107,060 | 8,746 | 20,972 | 399,248 |
| Travel & sundry expenses | 7,425 | 3,029 | 247 | 593 | 11,294 |
| Other staff costs | 33,400 | 13,624 | 1,113 | 2,669 | 50,806 |
| Heat, light & power | 16,252 | 6,629 | 542 | 1,299 | 24,722 |
| Property & equipment | 48,638 | 19,839 | 1,621 | 3,887 | 73,985 |
| Printing & communication | 14,047 | 5,730 | 468 | 1,123 | 21,368 |
| IT, office & admin costs | 93,728 | 38,231 | 3,123 | 7,490 | 142,572 |
| CRM software project costs | 53,545 | 21,841 | 1,784 | 4,279 | 81,449 |
| Professional fees | 26,673 | 10,879 | 889 | 2,131 | 40,572 |
| Bank charges & loan interest | 9,278 | 3,784 | 309 | 741 | 14,112 |
| Depreciation | 8,888 | 3,626 | 296 | 710 | 13,520 |
| Irrecoverable VAT | 35,923 | 20,498 | 1,675 | 4,016 | 62,112 |
| Governance costs | 13,335 | 5,439 | 444 | 1,066 | 20,284 |
| | 623,602 | 260,209 | 21,257 | 50,976 | 956,044 |

8 International support

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Grants paid to SU movements: | | |
| Contribution to SU Ukraine & Belarus from unrestricted funds | 40,488 | 60,236 |
| Contribution to SU Ukraine & Belarus from restricted funds | 11,997 | 23,249 |
| | 52,485 | 83,485 |
| Other costs: | | |
| Contribution to SU International Council from unrestricted funds | 24,000 | 24,000 |
| Contributions to SU overseas projects from unrestricted funds | 5,000 | 5,000 |
| Contributions to SU overseas projects from restricted funds | 4,342 | 1,194 |
| Travel costs related to overseas trips and visitors paid from unrestricted funds | - | 5,017 |
| | 85,827 | 118,696 |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

9 Net income / (expenditure) for the year

| | 2025 £ | 2024 £ |
|---|---------------|---------------|
| This is stated after charging: | | |
| Loss / (Gain) on disposal of fixed assets | 7,206 | (175,478) |
| Depreciation (see note 15) | 206,552 | 205,376 |
| Auditors' remuneration | 15,900 | 15,000 |
| Operating lease rentals | 37,706 | 17,282 |
| | <u>37,706</u> | <u>17,282</u> |

10 Staff costs

| | 2025 £ | 2024 £ |
|-------------------------|------------------|------------------|
| Wages and salaries | 2,844,049 | 2,505,331 |
| Social security costs | 228,889 | 194,300 |
| Pension and other costs | 349,717 | 294,620 |
| | <u>3,422,655</u> | <u>2,994,251</u> |

The average number of employees (full time, part time and seasonal) was 140 (2024 - 131).

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

Key management personnel include the Chief Executive, Chief Operating Officer, Director of Centres, Director of Local Ministries, Creative Director and Director of Development and Holidays. The total cost of employee benefits, including Employers National Insurance, of the key management personnel of the charity were £372,146 (2024 - £322,180).

The charity 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 £42,831 (2024 - £36,221) of contributions outstanding as at the balance sheet date; this was paid over during the following month. The assets of the scheme are held separately from those of the charity in an independently administered fund.

11 Trustees

| | 2025 £ | 2024 £ |
|--|--------------|--------------|
| No Trustees received any remuneration in either year. | | |
| Payments made to 2 Trustees (2024 - 0 Trustees) for re-imbursement of expenses | <u>1,009</u> | <u>-</u> |
| Donations received from 7 Trustees (2024 - 8 Trustees) during the year of | <u>7,475</u> | <u>9,587</u> |

12 Related party transactions

During the year, the charity entered into transactions with related parties as detailed below.

£2,621 (2024 - £1,479) was paid to Christian Residential Network("CRNet") for membership of CRNet and for some vacancy advertising. There was a balance of £250 (2024 - £nil) due to CRNet at 31 March 2025. Robin MacLellan, Chief Executive, is a Director of CRNet which is aligned with SU Scotland's charitable objectives.

£10,030 (2024 - £5,966) was paid to the SU Scotland Group Personal Pension Scheme in relation to Ferrywell Youth Project ("FYP") staff's participation in the scheme. These sums were reimbursed by FYP, of which none (2024 - £881) was outstanding at the year end. FYP also paid £10,953 (2024 - £5,119) to SU Scotland in payment for camper fees for young people attending SU Holiday events. Zonya Bewick, Director of Local Ministries, is a Trustee of FYP, which is closely aligned with SU Scotland's charitable objectives.

SU Scotland received donations of:

- £7,000 from the Challenge Trust (Scottish Charity No. SC016121) of which Robin MacLellan is a Trustee (2024 - £10,500).
- £2,000 from the Ferrywell Youth Project of which Zonya Bewick is a Trustee (2024 - £2,000).

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.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

14 Transfers

| | 2025 | | | |
|---|--------------------|------------------|--------------------|------------------|
| | General | Designated | Total unrestricted | Restricted |
| | £ | £ | £ | £ |
| * Holiday sponsorship funds applied | 210,606 | - | 210,606 | (210,606) |
| Purchase of tangible fixed assets | (27,729) | 181,438 | 153,709 | (153,709) |
| Transfer legacy income to Legacy Equalisation Reserve | (1,321,069) | 1,321,069 | - | - |
| Transfer legacy income to Special Projects Fund | (440,356) | 440,356 | - | - |
| Release from Legacy Equalisation Reserve in year | 400,227 | (400,227) | - | - |
| Special Projects Funds applied | 61,887 | (61,887) | - | - |
| Release from 10 Year Trust Fund in year | 15,000 | (15,000) | - | - |
| School Residentials Bursary funds applied | 31,595 | - | 31,595 | (31,595) |
| Holidays income designated to Sites | (63,355) | 63,355 | - | - |
| + General donation allocated to strategic priority ministry | (56,250) | - | (56,250) | 56,250 |
| | <u>(1,189,444)</u> | <u>1,529,104</u> | <u>339,660</u> | <u>(339,660)</u> |

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

*Part of a larger general donation was transferred to the restricted team support funds supporting Digital ministries and Ministry at the Margins, reflecting the strategic prioritisation of these areas.

Prior year comparative of transfers

| | 2024 | | | |
|---|----------------|----------------|--------------------|------------------|
| | General | Designated | Total unrestricted | Restricted |
| | £ | £ | £ | £ |
| Holiday sponsorship funds applied | 234,485 | - | 234,485 | (234,485) |
| Purchase of tangible fixed assets | 254,620 | (88,031) | 166,589 | (166,589) |
| Transfer legacy income to Legacy Equalisation Reserve | (278,992) | 278,992 | - | - |
| Transfer legacy income to Special Projects Fund | (92,997) | 92,997 | - | - |
| Release from Legacy Equalisation Reserve in year | 424,538 | (424,538) | - | - |
| Special Projects Funds applied | 165,861 | (171,683) | (5,822) | 5,822 |
| Release from 10 Year Trust Fund in year | 15,000 | (15,000) | - | - |
| School Residentials Bursary funds applied | 21,729 | - | 21,729 | (21,729) |
| Holidays income designated to Sites | (66,900) | 66,900 | - | - |
| Funds designated for future office costs | (400,000) | 400,000 | - | - |
| | <u>277,344</u> | <u>139,637</u> | <u>416,981</u> | <u>(416,981)</u> |

15 Tangible fixed assets

| | Land | Buildings | Furniture & fittings | Plant & machinery | Motor vehicles | Equipment | Total |
|-----------------------|----------------|------------------|----------------------|-------------------|----------------|----------------|------------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Cost | | | | | | | |
| At 31 March 2024 | 417,700 | 4,426,088 | 381,099 | 1,244,573 | 84,488 | 495,649 | 7,049,597 |
| Additions | - | - | 8,046 | 90,773 | 83,504 | 27,216 | 209,539 |
| Disposals | - | (8,266) | (38,130) | (3,069) | (13,380) | (86,882) | (149,727) |
| At 31 March 2025 | <u>417,700</u> | <u>4,417,822</u> | <u>351,015</u> | <u>1,332,277</u> | <u>154,612</u> | <u>435,983</u> | <u>7,109,409</u> |
| Depreciation | | | | | | | |
| At 31 March 2024 | - | 1,804,233 | 368,284 | 673,938 | 68,912 | 435,669 | 3,351,036 |
| Charge for year | - | 88,361 | 7,582 | 77,152 | 6,475 | 26,982 | 206,552 |
| Disposals | - | (1,522) | (38,130) | (3,069) | (13,380) | (86,420) | (142,521) |
| At 31 March 2025 | <u>-</u> | <u>1,891,072</u> | <u>337,736</u> | <u>748,021</u> | <u>62,007</u> | <u>376,231</u> | <u>3,415,067</u> |
| Net book value | | | | | | | |
| At 31 March 2025 | <u>417,700</u> | <u>2,526,750</u> | <u>13,279</u> | <u>584,256</u> | <u>92,605</u> | <u>59,752</u> | <u>3,694,342</u> |
| At 31 March 2024 | <u>417,700</u> | <u>2,621,855</u> | <u>12,815</u> | <u>570,635</u> | <u>15,576</u> | <u>59,980</u> | <u>3,698,561</u> |

16 Stocks

| | 2025 | 2024 |
|------------------|--------------|--------------|
| | £ | £ |
| Goods for resale | 9,948 | 7,242 |
| | <u>9,948</u> | <u>7,242</u> |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

17 Debtors

| | 2025 | 2024 |
|---|------------------|----------------|
| | £ | £ |
| Tax recoverable (Gift Aid) | 69,530 | 39,533 |
| Accrued cash investments interest | 178 | 18,252 |
| Holiday costs paid in advance relating to future season | 71,234 | 60,356 |
| Sundry prepayments | 4,467 | 6,222 |
| Legacy income receivable | 1,355,000 | 4,685 |
| Other debtors | 111,084 | 54,730 |
| | <u>1,611,493</u> | <u>183,778</u> |

18a Cash investments

| | 2025 | 2024 |
|--|------|---------|
| | £ | £ |
| Short term highly liquid deposits with an original maturity of between 121 days and 1 year | - | 570,000 |

18b Cash and cash equivalents

| | 2025 | 2024 |
|--|------------------|------------------|
| | £ | £ |
| Holidays and booking fees paid in advance and held in separate client accounts | 552,857 | 592,992 |
| Cash held on behalf of international SU and other bodies (see note 23) | - | 271 |
| Cash held for other restricted funds | 1,197,559 | 1,240,605 |
| Cash held for unrestricted funds | 2,323,665 | 1,612,981 |
| | <u>4,074,081</u> | <u>3,446,849</u> |

19 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Deferred income (* see below) | 509,215 | 425,196 |
| Trade creditors | 130,813 | 80,463 |
| Accrued charges and other creditors | 130,149 | 128,293 |
| VAT payable | 13,474 | 10,450 |
| Other taxes and social security costs | 94,186 | 36,221 |
| Funds for transfer to international SU and other bodies (see note 23) | - | 271 |
| | <u>877,837</u> | <u>680,894</u> |

* Deferred income

Deferred income comprises advance fees and deposits related to future holidays, residential weekends and Centre bookings.

| | | |
|---|----------------|----------------|
| Balance at 1 April | 425,196 | 364,933 |
| Amount released to income earned from charitable activities | (417,430) | (362,451) |
| New advanced fee and deposits deferred in year | 501,449 | 422,714 |
| Balance at 31 March | <u>509,215</u> | <u>425,196</u> |

20 Operating lease commitments

| | 2025 | 2024 |
|--|----------------|----------------|
| | £ | £ |
| Commitments under non-cancellable operating leases as at 31 March 2025 | | |
| Within one year | 37,704 | 37,704 |
| Between two and five years | 95,839 | 133,545 |
| | <u>133,543</u> | <u>171,249</u> |

This commitment relates to the lease of New Olympia House for the Glasgow Office hub.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

21 Unrestricted funds

| | Balance at 1 April 2024 | Income | Expenditure | Transfers | Balance at 31 March 2025 |
|---------------------------------|-------------------------------|------------------|--------------------|----------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| General fund | 1,017,371 | 5,065,787 | (3,729,285) | (1,189,444) | 1,164,429 |
| Designated funds: | | | | | |
| Capital Reserve | 3,698,561 | - | (213,758) | 209,539 | 3,694,342 |
| Offices fund | 400,000 | 25,500 | (95,072) | (8,046) | 322,382 |
| Special Projects Fund | 214,852 | - | (14,904) | 378,469 | 578,417 |
| Legacy Equalisation Reserve | 539,703 | - | - | 920,842 | 1,460,545 |
| 10 Year Trust Fund | 60,000 | - | - | (15,000) | 45,000 |
| Other designated funds | 36,192 | 76,788 | (106,927) | 43,300 | 49,353 |
| Total designated funds | 4,949,308 | 102,288 | (430,661) | 1,529,104 | 6,150,039 |
| Total unrestricted funds | 5,966,679 | 5,168,075 | (4,159,946) | 339,660 | 7,314,468 |

| | Balance at 1 April 2023 | Income | Expenditure | Transfers | Balance at 31 March 2024 |
|---------------------------------|-------------------------------|------------------|--------------------|----------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| General fund | 1,177,303 | 3,062,424 | (3,499,700) | 277,344 | 1,017,371 |
| Designated funds: | | | | | |
| Capital Reserve | 3,991,969 | - | (205,377) | (88,031) | 3,698,561 |
| Offices fund | - | - | - | 400,000 | 400,000 |
| Special Projects Fund | 293,537 | - | - | (78,685) | 214,852 |
| Legacy Equalisation Reserve | 685,250 | - | - | (145,547) | 539,703 |
| 10 Year Trust Fund | 75,000 | - | - | (15,000) | 60,000 |
| Other designated funds | 27,552 | 20,306 | (78,566) | 66,900 | 36,192 |
| Total designated funds | 5,073,308 | 20,306 | (283,943) | 139,637 | 4,949,308 |
| Total unrestricted funds | 6,250,611 | 3,082,730 | (3,783,643) | 416,981 | 5,966,679 |

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 Offices Fund was designated from the proceeds of the sale of Glasgow Milton Street office, and the deposit for the sale of Oxfangs office. The funds have been used to fund the refurbishments at New Olympia House in this financial year and will be used towards any future office cost needs. It is anticipated that the funds will be spent within the next 5 years.

The Special Projects Fund represents a designation by the Board from surplus unrestricted funds and legacy income each year, 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 fund balance is reviewed at least annually and allocated to spend on projects within the following two to three financial years.

The Legacy Equalisation Reserve was created to recognise the impact of significant fluctuations in legacy income from year to year. 75% of unrestricted legacy income is transferred to the reserve in the year of receipt and then released to general funds evenly over the following two years.

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

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 2025

22 Restricted funds

| | Balance at 1 April 2024 | Income | Expenditure | Transfers | Balance at 31 March 2025 |
|----------------------------------|-------------------------------|------------------|--------------------|------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Team Support Funds | 637,563 | 1,680,908 | (1,828,237) | 67,184 | 557,418 |
| Holiday Sponsorship Fund | 181,907 | 244,701 | (1,350) | (220,843) | 204,415 |
| Ukraine Fund | 2,819 | - | - | - | 2,819 |
| Other International Funds | 5,523 | 468 | (4,341) | - | 1,650 |
| Lendrick Muir Development Fund | 129,501 | 10,478 | (13,435) | (53,487) | 73,057 |
| Campsites Development Fund | 1,126 | 625 | - | - | 1,751 |
| Alltnacriche Development Fund | 232,526 | 67,324 | (71,841) | (66,524) | 161,485 |
| Gowanbank Development Fund | 19,745 | 169,661 | (12,913) | (33,698) | 142,795 |
| Youthlink Fund | 3,926 | (3,926) | - | - | - |
| Miss Rose Bursary Fund | 41,499 | - | - | (697) | 40,802 |
| School Residentials Bursary Fund | 2,722 | 32,206 | - | (31,595) | 3,333 |
| Miscellaneous restricted funds | - | 20,031 | (11,997) | - | 8,034 |
| Total restricted funds | 1,258,857 | 2,222,476 | (1,944,114) | (339,660) | 1,197,559 |

| | Balance at 1 April 2023 | Income | Expenditure | Transfers | Balance at 31 March 2024 |
|----------------------------------|-------------------------------|------------------|--------------------|------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Team Support Funds | 552,899 | 1,680,049 | (1,609,708) | 14,323 | 637,563 |
| Holiday Sponsorship Fund | 220,675 | 201,689 | (5,972) | (234,485) | 181,907 |
| Ukraine Fund | 8,146 | 17,922 | (23,249) | - | 2,819 |
| Other International Funds | 4,956 | 1,761 | (1,194) | - | 5,523 |
| Lendrick Muir Development Fund | 271,656 | 35,910 | (22,566) | (155,499) | 129,501 |
| Campsites Development Fund | 22,240 | 2,750 | (23,864) | - | 1,126 |
| Alltnacriche Development Fund | 11,354 | 232,241 | (11,069) | - | 232,526 |
| Gowanbank Development Fund | 84,091 | 18,450 | (71,706) | (11,090) | 19,745 |
| Youthlink Fund | - | 19,070 | (15,144) | - | 3,926 |
| Centres Appeal Fund | 42,241 | 600 | (35,543) | (7,298) | - |
| Miss Rose Bursary Fund | 50,000 | - | - | (8,501) | 41,499 |
| School Residentials Bursary Fund | - | 17,153 | - | (14,431) | 2,722 |
| Miscellaneous restricted funds | 469 | - | (469) | - | - |
| Total restricted funds | 1,268,727 | 2,227,595 | (1,820,484) | (416,981) | 1,258,857 |

Description, nature and purpose of funds

The Team Support Funds represent income received from donors to fund the costs of specified 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. The balance at the year end was boosted from the March 2025 appeal and will be used for events taking place in 2025/26.

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

The Other 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 was originally funded from appeal income received for development work at Kings Cross and Scoughall, along with the related expenditure. The developments were completed during the prior year.

The Alltnacriche Development Fund & Gowanbank Development Fund represent income received with the related expenditure on a programme of developments at each centre. There was a successful appeal for the Alltnacriche fund during the prior year and for the Gowanbank fund during the current year. The development programmes are underway at both centres.

The Youthlink Fund represented grant income received to fund specific costs related to the training of young people and staff and the support of volunteers. As the actual costs were lower than the amount granted, the surplus was returned to Youthlink.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

22 Restricted funds (continued)

The Centres Appeal Fund represents appeal income received to support the centres due to the impact of the Coronavirus pandemic. The income has been 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 was used to benefit the camps work in SU Ukraine. The final costs have been completed during the prior year and the fund has now been closed.

The Miss Rose Bursary Fund represents income received from Kilravock Christian Trust SCIO (Scottish Charity No. SC049005) to create a fund to be used to provide financial support for those of limited means (and their carers where appropriate) to participate (whether as guests, leaders, helpers or trainees), in training young leaders for future service.

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. Ongoing donations have allowed the bursaries to continue.

23 SU International Funds held

| | Balance at 1 April 2024 £ | Income received £ | Payments / Transfers £ | Balance at 31 March 2025 £ |
|---|------------------------------------|-------------------------|------------------------------|----------------------------------|
| Funds received on behalf of SU international organisations to which SU Scotland has no right or title | 271 | 4,646 | (4,917) | - |
| Prior year comparative of International Funds held | | | | |
| | Balance at 1 April 2023 £ | Income received £ | Payments / Transfers £ | Balance at 31 March 2024 £ |
| Funds received on behalf of SU international organisations to which SU Scotland has no right or title | 5,285 | 4,756 | (9,770) | 271 |

24 Analysis of net assets between funds

| | 2025 | | | |
|---|--------------|-----------------|----------------------------|-----------------|
| | General £ | Designated £ | Total unrestricted £ | Restricted £ |
| Fixed assets | - | 3,694,342 | 3,694,342 | - |
| Current assets | 1,972,266 | 2,525,697 | 4,497,963 | 1,197,559 |
| Current liabilities | (807,837) | (70,000) | (877,837) | - |
| Total | 1,164,429 | 6,150,039 | 7,314,468 | 1,197,559 |
| Prior year comparative of analysis of net assets between funds | | | | |
| | General £ | Designated £ | Total unrestricted £ | Restricted £ |
| Fixed assets | - | 3,698,561 | 3,698,561 | - |
| Current assets | 1,627,994 | 1,320,747 | 2,948,741 | 1,259,128 |
| Current liabilities | (610,623) | (70,000) | (680,623) | (271) |
| Total | 1,017,371 | 4,949,308 | 5,966,679 | 1,258,857 |

25 Capital commitments

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Capital expenditure contracted but not provided for in the financial statements: | | |
| Log cabin for Kingscross campsite | 14,825 | - |
| Solar panels for Lendrick Muir staff housing | - | 4,194 |
| | 14,825 | 4,194 |

An order was placed in December 2024 for a Log cabin to be built at the Kingscross campsite. The order was agreed subject to delivery, expected around June 2025 when materials would be available. A £200 deposit was paid which is reflected in the 2024-25 expenditure. The balance of £14,825 will be invoiced and paid once delivery dates are agreed and this cost will be included in capital expenditure for the year 2025-26.

The installation of Solar Panels on the staff housing at Lendrick Muir commenced in November 2023 and was funded from the Lendrick Muir Development Fund. 80% of the cost was included in capital expenditure last year. The balance of £4,194 was paid on completion of the installation in April 2024 and is included in capital expenditure for the year 2024-25.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

26 Comparative statement of financial activities

| | General £ | Designated £ | Total unrestricted £ | Restricted £ | 2024 Total funds £ |
|--|------------------|------------------|----------------------------|------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 1,019,244 | - | 1,019,244 | 2,019,476 | 3,038,720 |
| Charitable activities | 1,783,141 | 20,306 | 1,803,447 | 208,119 | 2,011,566 |
| Other | 260,039 | - | 260,039 | - | 260,039 |
| Total income | 3,062,424 | 20,306 | 3,082,730 | 2,227,595 | 5,310,325 |
| Expenditure on: | | | | | |
| Raising funds | 264,131 | 710 | 264,841 | 24,076 | 288,917 |
| Charitable activities | | | | | |
| Residential and Activity Centres | 2,704,039 | 275,391 | 2,979,430 | 621,831 | 3,601,261 |
| National Ministries | 413,509 | 7,546 | 421,055 | 1,053,723 | 1,474,778 |
| Equipping and Leadership Development | 23,768 | 296 | 24,064 | 96,411 | 120,475 |
| International Support | 94,253 | - | 94,253 | 24,443 | 118,696 |
| Total Charitable activities expenditure | 3,235,569 | 283,233 | 3,518,802 | 1,796,408 | 5,315,210 |
| Total expenditure | 3,499,700 | 283,943 | 3,783,643 | 1,820,484 | 5,604,127 |
| Net income / (expenditure) for the year | (437,276) | (263,637) | (700,913) | 407,111 | (293,802) |
| Transfers between funds | 277,344 | 139,637 | 416,981 | (416,981) | - |
| Net movement in funds | (159,932) | (124,000) | (283,932) | (9,870) | (293,802) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 1,177,303 | 5,073,308 | 6,250,611 | 1,268,727 | 7,519,338 |
| Total funds carried forward | 1,017,371 | 4,949,308 | 5,966,679 | 1,258,857 | 7,225,536 |

27 Net cash generated from operating activities

| | 2025 £ | 2024 £ |
|---|----------------|------------------|
| Net income / (expenditure) for the year | 1,286,491 | (293,802) |
| Adjustments for: | | |
| Depreciation | 206,552 | 205,376 |
| Interest income | (112,035) | (84,561) |
| Loss / (Gain) on disposal of tangible fixed assets | 7,206 | (175,478) |
| Movement in stocks | (2,706) | (2,117) |
| Movement in debtors | (1,427,715) | 42,855 |
| Movement in creditors | 196,943 | 63,455 |
| Net cash generated from operating activities | 154,736 | (244,272) |