

SCRIPTURE UNION INTERNATIONAL COUNCIL

England & Wales · Charity number 1072964

Details

Status	Registered
Legal form	Charitable company
Company number	03678243
Registered	1998-12-15
Register	View on the Charity Commission register

Contact

Address	Lytchett House Unit 13 Freeland Park Wareham Road Poole Dorset
Phone	+49 1573 4628790
Email	admin@scriptureunion.global
Website	www.scriptureunion.global

Activities

Objects: TO ADVANCE THE WORK OF SCRIPTURE UNION THROUGHOUT THE WORLD IN ITS AIMS OF ADVANCING THE CHRISTIAN FAITH BY:-1. MAKING GOD'S GOOD NEWS KNOWN TO CHILDREN, YOUNG PEOPLE AND FAMILIES; AND 2. ENCOURAGING PEOPLE OF ALL AGES TO MEET GOD DAILY THROUGH THE BIBLE AND PRAYER, SO THAT THEY MAY COME TO PERSONAL FAITH IN OUR LORD JESUS CHRIST, GROW IN CHRISTIAN MATURITY AND BECOME BOTH COMMITTED CHURCH MEMBERS AND SERVANTS OF A WORLD IN NEED.

Activities: Communications and Strategic DevelopmentNetworking and TrainingFinancial Support for the worldwide movementPolicy and Oversight

Classification

- **How:** Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,365,027	£1,423,927	£1,485,111	8
2023-12-31	£1,141,461	£1,178,067	£1,563,755	8
2022-12-31	£969,192	£1,072,951	£1,630,975	8
2021-12-31	£927,341	£799,179	£1,726,794	8
2020-12-31	£1,494,670	£1,014,589	£1,652,625	8

Trustees

Name	Role	Appointed
Andrew McKenzie		2021-07-05
DEREK MARK HEASMAN		2021-07-05
Jaya Abraham		2026-07-06
Jonathan William Dyer		2026-07-06
Jose Joshua Ortiz Gonzalez		2024-03-06
Kwame Adu		2025-07-07
MONIKA KUSCHMIERZ		2013-06-27
Margaret Waithira Karangatha		2026-07-06
Shirley Wang		2023-07-03

Accounts

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Directors	Dr Samuel Kofi Afrane Dr Ramon Wayne Baker Dr Christian Hellwig, Chairman Mrs Monika Kuschmierz, Chief Executive Dr Enrique Martinez Reina (resigned 6 March 2024) Mr Jose Joshua Ortiz Gonzales (appointed 6 March 2024) Dr Margaret Kaniki Siwale Mr Andrew McKenzie Mr Derek Mark Heasman Ms Shirley Maotsai Wang
Company registered number	03678243
Charity registered number	1072964
Registered office	Lytchett House, 13 Freeland Park Wareham Road Poole Dorset BH16 6FA
Independent auditors	UHY Hacker Young Fitch Limited Statutory Auditors & Chartered Accountants Suite 2.06, Custom House Custom House Square Belfast BT1 3ET
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA HSBC 186 Broadway Didcot Oxon OX11 8RP Spar- und Kreditbank eG Postfach 4085 58426 Witten Germany
Solicitors	Pothecary Witham Weld 70 St. George's Square London SW1V 3RD

SCRIPTURE UNION INTERNATIONAL COUNCIL

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DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of the Scripture Union International Council for the 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

Scripture Union International Council (SUIC) is registered as a charitable company limited by guarantee under company registration number 3678243 and was set up by a Memorandum of Association on 3rd December 1998.

SUIC is also registered as a charity with the Charities Commission for England & Wales under registration number 1072964.

b. Methods of appointment or election of Directors

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

The Directors and trustees for the purposes of charity law form a Global Board, having been appointed by the General Assembly.

Members of the General Assembly comprise:

- a Chair;
- an Honorary Treasurer;
- an International Director; and
- ex-officio the chair, or in his or her absence the person entitled to exercise the functions of the chair (which may include the national or most senior executive director), or in his or her absence the person duly appointed to the satisfaction of the Global Board to represent the function of the chair) of each National Movement.

The Global Board shall number no more than eleven Directors who comprise:

- Ex-officio the Chair;
- Ex-officio the Honorary Treasurer;
- Ex-officio the International Director;
- up to eight Directors elected; and
- up to two Directors co-opted.

The names of the Global Board are listed on the legal and administrative information page. The Global Board manage the affairs of the General Assembly but must refer all matters of major policy to the members of the General Assembly, which will meet every year either in person or via an electronic meeting.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Directors

New Directors undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of SUIC. During the induction they meet key employees and other Directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

In 2024 SUIC held a Global Gathering which included a face-to-face General Assembly. The SUIC Directors connected with the National Directors and Chairs in person and had the opportunity to gain a deeper understanding of the issues faced in providing ministry in different countries.

d. Related party relationships

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

Objectives and activities

a. Policies and objectives

SUIC's objects are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith by:

- making God's good news known to children, young people, and families; and
- encouraging people of all ages to meet God daily through the Bible and prayer,

so that they may come to personal faith in our Lord Jesus Christ, grow in Christian maturity and become both committed Church members and servants of a world in need.

To fulfil our common vision, SUIC is walking alongside National Movements, inspiring and equipping effective ministry, and creating a Kingdom-minded community.

b. The Scripture Union Movement

Scripture Union worldwide comprises national and other movements - currently 134 in 120 countries each with its own governing Council or Committee. Each movement is autonomous in its own right but has adopted the Statement of Aims, Belief and Working Principles set out in the Articles of Association of the Scripture Union International Council.

c. Grant-making policies

Grants are made by SUIC to Scripture Union National Movements in order to further their work and in accordance with the objects of the charitable company.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

d. Main activities undertaken to further the Company's purposes for the public benefit

The directors are aware of the Charity's Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. This is taken into consideration when reviewing SUIC's aims and objectives in planning future activities.

SUIC has, in their directors' view, met the public benefit requirement by:

- supporting National Movements in their activities
- providing ministry and governance training to leaders and volunteers
- developing and sharing resources providing educational benefit to communities in various countries
- making grants to National Councils, who through their work are helping to ensure that future generations will continue to know God and develop personal relationships with Him
- providing development loans to enable National Councils continue their work.
- providing emergency funding to National Councils in need because of political or economic instability in the country.

e. Strategic Framework

With respect to strategic planning, the directors have decided to organize the work of SUIC within four focus areas. In summary, these cover the areas of Ministry: excellent ministry; Community: fostering cross community collaboration between National Movements; Partnership: developing trusted partnerships with like-minded agencies, and; Sustainability: promoting sustainability initiatives. Administration and Governance are supporting the focus areas.

Achievements and performance

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

a. Review of activities

The following paragraphs provide a summary of the charity's principal activities during 2024:

Policy and Oversight

In March 2024, the Board met face to face a day in advance of the Global Gathering in Malaysia to discuss urgent matters and prepare for the General Assembly. Then they had the opportunity to engage with National Directors, National Chairs, and the Global Team. This enhanced the Board's understanding of the ministry in the different countries. It was also useful for the Board to meet Global Team members and get a good picture of the support SUIC offers to the National Movements.

In September 2024 the Board met for three consecutive days, and in June and November 2024 the Board held half-day electronic meetings. During these meetings, the Global Board received reports on the work of the Global Team and particular National Movement situations and reviewed a wide range of strategic and governance issues.

At the General Assembly in March 2024, Joshua Ortiz from Honduras was elected to be a Board member, replacing Dr. Enrique Martinez, who finished his term at the same time.

Various new policies were discussed and approved by the Board including an Anti-Money-Laundering Policy and an updated Policy on Distributing Restricted Funds; other policies were reviewed. A number of Board working groups were set up to prepare for strategic Board conversations around current theological questions, and for the potential development of a separate business entity.

Strategic Development

2024 is the third and last year of the current strategic plan, and the Global Team was very intentional in bringing it to a successful closure. The International Director held frequent virtual meetings with the Global Team to work on implementing the strategic priority areas agreed by the Global Board, and for peer-learning and peer-support. Individual meetings with staff members, ministry partners and supporters were held virtually in addition to extensive communication by email to follow up on the strategic goals and focus areas.

The International Director met with Global Team members, National Movement leaders, partners, and key donors in: Britain, USA, Switzerland, Germany, Brazil, South Africa, Malaysia, Indonesia, Uganda, Australia, Northern Ireland, and Korea as well as online.

Ministry

The three-year Child Protection Training project was finalized in 2024. The Ministry Team packaged the training tools and updated them so that National Movements can keep using them for their own local training sessions. SUIC will from now on deliver training on an ongoing, regular basis once a year. A global, virtual Community of Practice for child protection representatives has been installed and encourages the sharing of best practice for local National Movements.

An outcome of the training is that many local SU movements are now supporting and training local churches on child protection. Also, SUIC's experience in training about 100 different countries has led to SUIC's wider engagement in a newly formed Global Child Protection network of expert agencies in the field that will focus on raising awareness on child protection issues within churches and Christian agencies globally.

The global Bible Engagement Initiative focused on additional parts of the world: Two writers' workshops were facilitated by Scripture Union International, one in Peru for Latin American countries, the other in France for European countries. The workshops brought together skilled writers from various SU movements to develop new and engaging Bible-based resources that respond to current issues and needs in the respective countries. During each week, participants started writing culturally relevant resources that were finalized in collaborative online workshops, before being tested in practice with children or young people. Finally they were show-cased at SUI's so-called "Marketplace" events. These regular online meetings are open to all staff members from around the world and offer information on the newest resources that are available for local adaptation and translation.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Twelve new resources were developed, some of them engaging children and young people digitally.

SUIC's global team members facilitated the development of a new printed Bible guide for children, supported the writers and helped with the editing process of "Timelanders", which is a three year curriculum for children aged 8-11. This new Bible guide includes some Augmented Reality (AR) and other hybrid elements, bringing the Bible stories to life. What started as a collaboration of Western English speaking SU movements, is now available to the global Scripture Union community for translation and adaption.

The Global Gathering in March 2024 was a big highlight for the global community that brought around 350 leaders of the global Scripture Union movements together for a time of learning, sharing, worshipping and discerning the future priorities for SUIC. The theme of the gathering was "Bridging the Gap" and referred to the gaps between a) the Christian and the non-Christian world, b) the younger and older generations, and c) the rich and the poor. Keynote speakers, worship times, Bible studies and collaborative networks allowed for deep conversations that were annotated for the Global Team to later process and consider for the development of the next strategic plan.

A key priority for Scripture Union International is the development of young leaders. Fifty so-called "Young Ambassadors" from around the world who are connected to their local SU Councils either as staff or key volunteers, were invited to the Global Gathering. In the lead-up they received online training and took part in small group work. One of the key purposes was to invite them to speak into the conversations of the global community. Six excellent presentations were given by the Young Ambassadors. They focused on what they considered as relevant for the future of Scripture Union globally, and their suggestions will also be included in the next strategic plan.

The SUIC Board and Global Team members offered the Young Ambassadors a follow-up mentoring program for a year which is still ongoing until September 2025.

Including the Young Ambassadors in the Global Gathering and giving them a voice has been very successful and inspiring.

The Global Gathering was also an important opportunity for two other global SU networks to form – a digital network that brings together National Movements who want to share best practice in digital ministry, and a network for female leaders. Both networks are continuing their collaboration virtually.

The Ministry Specialists continued to engage with global partners in the areas of sports ministry, family ministry and general childrens and youth ministry and were available for training needs that National Councils or Community Groups requested.

Community

In order to save resources, all 2024 Community Group meetings took place in connection with the Global Gathering. Team and Board members joined the various group meetings to connect with key leaders, to understand the needs of the National Movements, present resources that have been developed by the Global Team, and to discuss future plans.

Ministry related webinars, and also Community Group related virtual events, brought together leaders, staff and volunteers from many National Movements for collaboration and sharing. The Field Development Directors created the space for Directors to learn from their peers, pray for each other and support each other in practical ways such as sharing resources or helping less equipped movements with material support.

The Global Week of Prayer in November connected National Councils and the Global Team and Board for online prayer and Bible reading.

Two monthly publications, "Global Prayers" and "Global Stories", are produced on a regular basis to connect National Councils in prayer and inform the interested public about the work being undertaken.

Sustainability

The Field Development Directors worked with National Movements to help them set strategic goals and develop their ministry capacity and sustainability. A lot of work was directed toward developing good governance. The

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

Field Development Directors supported National Boards in the process of their succession planning.

The International Director, in consultation with key staff in different parts of the world, identified worthwhile projects worldwide and made them known to potential donors. Gifts were given for these projects from individual donors, trusts or National Councils both to SUIC and directly to the relevant National Councils. Only gifts received by the SU International Council are reflected in its financial statements. These gifts were placed in Restricted Reserves and grants were then made at the appropriate times to the relevant recipients in accordance with the donors' instructions.

The SUIC Project Management Trainer together with other team members offered various trainings to help National Councils implement a project management methodology. Besides supporting individual movements, group trainings have been instigated. In August, a second cohort of leaders from various Southern African countries came together in South Africa for a one week training on Project Management. The group committed to ongoing online training, reading assignments and practical tasks and has now been working together for more than six months, supporting each other in developing well-thought through projects.

A new initiative was successfully tested in Uganda in November. Responding to the needs in Africa - where youth unemployment is extremely high - one outcome of the Resource Writer's Workshops (part of the Bible Engagement Initiative) was a Biblical program for young entrepreneurs to explore their God given gifts and to create businesses together. The training course was presented to 50 young people from Uganda, Kenya, Tanzania, and Burundi. The response was mind-blowing – the young people went home to start small Bible and business groups, and even within a couple of weeks after the training, some had already put into practice what they had learned.

SUIC is now planning to scale the program. It will be part of the next strategic plan that is due to be presented to the global SU community in July 2025.

Partnership

SUIC has a policy of developing trusted partnerships with other like-minded agencies and has identified this as one of its strategic action areas.

The International Director connected with various strategic global ministry partners either at their global gatherings or at online meetings, including NxtMove, International Fellowship of Evangelical Students (IFES), Grain of Wheat, United Bible Societies (UBS), Christian Camping International (CCI), and the Lausanne Movement, to name but a few. New connections were made, and cooperation opportunities explored. The ultimate goal for SUIC's global partnerships is for the benefit for the National Councils.

In April 2024 the International Director was elected to be the Chairperson for the Forum of Bible Agencies International (FOBAI).

Administration/Governance (incl. Communications)

The International Director worked with the UK team to further improve finance and administration systems. The IT systems are constantly being improved; however, it has become clear that over the next few years some investment needs to go into the IT systems as the team has identified a need for a Learning Management System for the various online courses.

SUIC continued to develop its social media presence and kept communication going via monthly newsletters, sharing information and stories of the work from around the world.

The Global Board has responsibility for reviewing salary policy and salary structures. Proposed changes are recommended by the International Director to the Global Board based on benchmarking salaries against other relevant mission agencies. The annual levels of key management are approved by the Global Board. The salaries were adjusted to current standards.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

b. Plans for future periods

The charitable company plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. In July 2025 the new strategic plan will be presented. The focus areas will still stay the same:

Ministry

The Global Team will support the National Movements in making their ministries more effective to reach children and young people with the good news of Jesus and help them grow to be lifelong followers of Jesus. SUIC will do this by

- Facilitating the sharing of best practice ministry models around the world.
- Helping movements to develop culturally adequate and up-to-date ministry resources.
- Delivering training and peer-learning opportunities.
- Stirring conversations that help to critically reflect on current ministry and Bible engagement practices and question the status quo.

Community

SUIC connects National Movements to be a supportive, interdependent community, strengthening one another in SU's shared life and mission. SUIC is doing this by

- Organizing and facilitating annual or bi-annual Community Group meetings.
- Encouraging the sharing of resources.
- Connecting the Global SU Community through "Global Prayers", "Global Stories", the Global Week of Prayer, and other communications.
- Creating (digital) learning opportunities and facilitating networks for special interest groups (e.g., publishing).
- Creating opportunities for peer-learning, job-shadowing, and internships for staff.
- Inducting new leaders from National Movements to help them understand the SU ethos.
- Being 'knowledge brokers' within the global SU community.
- Developing young leaders under the age of 35 and creating a space for their ideas and competences, connecting them with the Global Team and Board
- Offering pastoral care to leaders and next level leaders

Sustainability

SUIC supports the National Movements in achieving sustainability, thus unlocking resources for further development of SU globally. SUIC will do this by

- Working with individual movements on governance issues.
- Helping National Movements review their strategic plans.
- Supporting National Movements in their leadership transitioning.
- Organizing fundraising training.
- Helping National Movements identify new sources of income.
- Supporting and mentoring NMs in times of crisis or conflict.

Partnership

SUIC will act as a trusted partner and nurture relationships with international Christian agencies, funding bodies and churches, fostering partnerships and connections with National Movements, thus being the voice of National Movements, especially those with a weaker voice. SUIC will do this by

- Building trust relationships with like-minded organizations for mutual learning and sharing with a key focus on global Children and Youth Ministry partners, Bible Agencies, and Churches.
- Creating new resources in collaboration with global ministry partners.
- Encouraging global partners to develop working partnerships with local National Movements.

Administration and Governance

SUIC will deliver excellent governance and management as well as sufficient resources to fulfil her global mission in a transparent, effective, and ethical manner.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

a. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Directors have established a policy to hold a level of general unrestricted reserves (excluding designated funds) at a balance in the range 25% to 50% of annual operational costs, in order to allow for changes in expected cash flow patterns and to be able to meet operational costs for periods normally associated with employee redundancy provisions. This is reviewed on an annual basis.

The level of general unrestricted reserves at 31 December 2024 was £401,602 (2023: £442,648), which equates to around 44% of total general expenditure for 2024. The level of reserves is therefore deemed satisfactory.

In certain circumstances donors may express a form of non-binding preference as to the use of their donations that falls short of imposing formal restrictions. SUI includes such funds as part of its unrestricted funds, but to respect these donors' wishes, the Global Board may decide to designate funds in order to meet particular objectives reflecting the preferences expressed by the donors. The specific purposes for which funds are designated are approved by the Global Board, and monies so designated are set aside specifically for the purpose for which they are designated and no other purpose. The funds are spent within a reasonable time from receipt. All expenditure is subject to approval, in advance, of the International Director, and where it is material, by the Treasurer. In addition to a reasonable allocation of staff costs, other costs directly associated with supporting the activity may be charged provided these are fully evidenced and documented.

Unrestricted funds that have been designated for specific purposes are set out in note 13, which are:

- Discretionary Fund: for urgent needs of staff in the Scripture Union movements.
- International Development Fund: to assist in the development of Scripture Union movements around the world.
- Transition Fund: for costs associated with the restructuring of the Scripture Union movement from a regional to a global model.

If a number of designated funds become redundant as the restructure progresses, they would be transferred back to General Funds at the year-end. The level of designated reserves at 31 December 2024 was £264,345 (2023: £258,975).

c. Investments policy

The directors maintain a policy of balancing returns on funds invested and an acceptable level of risk. In 2024 the directors reviewed their global banking arrangements. Further adjustments will be made in 2025 and monitored on an ongoing basis.

d. Principal risks and uncertainties

The Directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. Steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of governance, operational, financial, external, and regulatory risk.

The Global Board risk register is reviewed twice a year and mitigating actions agreed upon.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

e. Finance

Unrestricted incoming resources for the year amounted to £894,075 (2023: £733,428) of which £464,417 (2023: £456,497) came from National and Regional Councils. The International Council invites voluntary contributions from the various movement Councils to finance its activities in line with the scale of their operations in proportion to the worldwide activities of the movement. These are taken up as income at the time of the commitment from the national movement.

Unrestricted and designated expenditure for the year amounted to £909,925 (2023: £732,169) mainly for salaries, related costs and travel. This also includes grants of £147,139 (2023: £166,759) which were made to National Councils.

Restricted incoming resources amounted to £470,952 (2023: £408,033) and restricted expenditure £514,002 (2023: £445,898).

Total fund balances at 31 December 2024 were £1,485,111 (2023: £1,563,756); unrestricted general funds standing at £401,602 (2023: £442,648), unrestricted designated funds at £264,345 (2023: £258,975) and restricted funds at £819,164 (2023: £862,133).

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

Statement of Directors' responsibilities

The Directors (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with 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.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 13 June 2025 and signed on their behalf by:



.....
Dr Christian Hellwig
Chairman



.....
Dr Margaret Kaniki Siwale
Director

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL

Opinion

We have audited the financial statements of Scripture Union International Council (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Directors' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Opinion 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 Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors 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 Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Auditors' 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 Auditors' 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 these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. As part of the audit in accordance with ISAs (UK) we exercised professional judgment and maintained professional skepticism throughout the audit. We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector and we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and Charities Act 2022.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations. We obtained an understanding of internal controls relevant to the audit in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the Company's internal controls.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; evaluated the appropriateness of accounting policies used, including managements' use of the going concern basis of accounting, and the reasonableness of accounting estimates and related disclosures made by management; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included but were not limited to agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

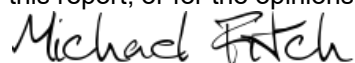
SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Use of our report

This report is made solely to the charitable Company's directors (who are also the Members), as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable Company's directors those matters we are required to state to them in an Auditors' 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 charitable Company and its directors, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Fitch (Senior statutory auditor)

for and on behalf of

UHY Hacker Young Fitch Limited

Statutory Auditors & Chartered Accountants

Suite 2.06, Custom House

Custom House Square

Belfast

BT1 3ET

13 June 2025

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	877,593	470,952	1,348,545	1,128,092
Other income	4	16,482	-	16,482	13,369
Total income		894,075	470,952	1,365,027	1,141,461
Expenditure on:					
Charitable activities	5	909,925	514,002	1,423,927	1,178,067
Total expenditure		909,925	514,002	1,423,927	1,178,067
Net expenditure		(15,850)	(43,050)	(58,900)	(36,606)
Transfers between funds	13	(81)	81	-	-
Net movement in funds before other recognised gains/(losses)		(15,931)	(42,969)	(58,900)	(36,606)
Other recognised gains/(losses):					
Other losses		(19,746)	-	(19,746)	(30,614)
Net movement in funds		(35,677)	(42,969)	(78,646)	(67,220)
Reconciliation of funds:					
Total funds brought forward		701,623	862,133	1,563,756	1,630,976
Net movement in funds		(35,677)	(42,969)	(78,646)	(67,220)
Total funds carried forward		665,946	819,164	1,485,110	1,563,756

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 33 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

REGISTERED NUMBER: 03678243

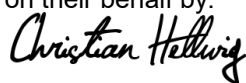
BALANCE SHEET**AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
		-	-
Current assets			
Debtors	10	257,332	147,036
Cash at bank and in hand		1,270,304	1,440,263
		1,527,636	1,587,299
Creditors: amounts falling due within one year	11	(42,525)	(23,543)
Net current assets		1,485,111	1,563,756
Total assets less current liabilities		1,485,111	1,563,756
Net assets excluding pension asset		1,485,111	1,563,756
Total net assets		1,485,111	1,563,756
Charity funds			
Restricted funds	13	819,164	862,133
Unrestricted funds			
Designated funds	13	264,345	258,975
General funds	13	401,602	442,648
Total unrestricted funds	13	665,947	701,623
Total funds		1,485,111	1,563,756

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on 13 June 2025 and signed on their behalf by:



.....
Dr Christian Hellwig
Chairman



.....
Dr Margaret Kaniki Siwale
Director

The notes on pages 19 to 33 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(205,243)	(121,434)
Cash flows from investing activities		
Dividends, interests and rents from investments	16,482	13,369
Net cash provided by investing activities	16,482	13,369
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(188,761)	(108,065)
Cash and cash equivalents at the beginning of the year	1,440,263	1,548,328
Cash and cash equivalents at the end of the year	1,251,502	1,440,263

The notes on pages 19 to 33 form part of these financial statements

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Scripture Union International Council is a registered charitable company limited by guarantee under company registration number 3678243.

The company's registered office is situated at 13 Wareham Road, Lytchett Matravers, Poole, England, BH16 6FA.

The charitable company's main objectives are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations			
Donations	344,300	470,952	815,252
Contributions from SU Movements	464,417	-	464,417
Team Support	68,876	-	68,876
Subtotal detailed disclosure	877,593	470,952	1,348,545
Total 2024	877,593	470,952	1,348,545
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations			
Donations	220,047	408,033	628,080
Contributions from SU Movements	456,497	-	456,497
Team support	43,515	-	43,515
Subtotal detailed disclosure	720,059	408,033	1,128,092
Total 2023	720,059	408,033	1,128,092

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	16,482	16,482

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest	13,369	13,369

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Ministry	195,128	121,989	317,117
Community	185,815	89,094	274,909
Sustainability	252,685	186,411	439,096
Partnership	127,166	42,834	170,000
Governance	149,131	73,674	222,805
Total 2024	909,925	514,002	1,423,927

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Ministry	168,368	115,933	284,301
Community	146,616	73,852	220,468
Sustainability	198,343	136,278	334,621
Partnership	94,951	32,049	127,000
Governance	123,891	87,786	211,677
Total 2023	732,169	445,898	1,178,067

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Ministry	123,459	34,921	158,738	317,118
Community	89,094	25,504	160,311	274,909
Sustainability	186,411	53,362	199,323	439,096
Partnership	42,834	12,262	114,904	170,000
Governance	73,674	21,090	128,041	222,805
Total 2024	515,472	147,139	761,317	1,423,927

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Grant funding of activities 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Ministry	118,754	43,357	122,190	284,301
Community	73,852	27,619	118,997	220,468
Sustainability	136,278	50,966	147,377	334,621
Partnership	32,049	11,986	82,965	127,000
Governance	87,786	32,831	91,060	211,677
Total 2023	448,719	166,759	562,589	1,178,067

7. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	5,080	4,890
Fees payable to the Company's auditor in respect of: All non-audit services not included above	1,700	1,632

8. Staff costs

	2024 £	2023 £
Wages and salaries	363,050	317,446
Social security costs	3,528	3,221
Contribution to defined contribution pension schemes	9,653	9,406
	376,231	330,073

The average number of persons employed by the Company during the year was as follows:

	2024 No.	2023 No.
Administration & Finance	3	3
International Director, Specialists & Field Development Staff	5	5
	8	8

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Staff costs (continued)

The number of employees whose employee benefits (including employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	1	1

During the year key management, including the International Director, received salaries totalling £111,846 (2023: £108,494)

9. Directors' remuneration and expenses

During the year, one Director received remuneration from the Company. The Company's Articles of Association authorises the payment of remuneration to the International Director, Monika Kuszmierz. Amounts are recharged from SU Germany to Scripture Union International Council relating to the International Director's salary, as well as the reimbursement of travel & related costs incurred in relation to the performance of her duties. The value of Directors' remuneration and other benefits was as follows:

		2024 £	2023 £
Mrs Monika Kuszmierz	Remuneration & associated employer social security and other costs of employment	72,118	72,074

During the year ended 31 December 2024, expenses for travel and related costs totalling £11,209 were reimbursed or paid directly to Directors (2023: £14,274).

10. Debtors

	2024 £	2023 £
Due after more than one year		
Other debtors	-	2,912
	-	2,912
Due within one year		
Accounts receivable	99,665	-
Other debtors	146,670	130,297
Prepayments and accrued income	10,997	13,826
	257,332	147,035

Included in other debtors are funds of £93,266 (2023: £87,653) relating to deposits held by SU Malaysia on behalf of SUIC that are restricted specifically for the activities in East West Asia.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accounts payable	13,832	17,021
Other creditors	6,135	-
Accruals and deferred income	22,558	6,522
	42,525	23,543

12. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	1,270,304	1,440,263

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
Designated funds						
Discretionary Fund	14,367	6,840	(1,470)	-	-	19,737
International Development Fund	134,608	-	-	-	-	134,608
Transition Reserve	110,000	-	-	-	-	110,000
	<u>258,975</u>	<u>6,840</u>	<u>(1,470)</u>	<u>-</u>	<u>-</u>	<u>264,345</u>
General funds						
General Funds	<u>442,648</u>	<u>887,236</u>	<u>(908,455)</u>	<u>(81)</u>	<u>(19,746)</u>	<u>401,602</u>
Total Unrestricted funds	<u>701,623</u>	<u>894,076</u>	<u>(909,925)</u>	<u>(81)</u>	<u>(19,746)</u>	<u>665,947</u>
Restricted funds						
Development Fund	694,717	169,436	(226,826)	-	-	637,327
Revolving Fund	43,221	389	-	-	-	43,610
Global Emergency Relief Fund	9,590	-	(1,906)	-	-	7,684
Publishing Ministry	10,090	-	-	-	-	10,090
Sustain	10,974	5,029	(4,001)	-	-	12,002
Travel Fund	20,716	-	-	-	-	20,716
Mission Grant Activity	45,297	22,373	(23,266)	-	-	44,404
Staff Emergency Welfare Fund	8,831	1,559	(1,788)	-	-	8,602

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Bible Engagement Consultation	136	-	-	-	-	136
Strategic Needs for Supporting NM	-	187,263	(187,344)	81	-	-
West Africa Project Fund	10,000	-	-	-	-	10,000
Environmental Project Fund	8,561	-	-	-	-	8,561
Timelanders	-	47,403	(41,371)	-	-	6,032
General Project Fund (SUEW)	-	37,500	(27,500)	-	-	10,000
	<u>862,133</u>	<u>470,952</u>	<u>(514,002)</u>	<u>81</u>	<u>-</u>	<u>819,164</u>
Total of funds	<u>1,563,756</u>	<u>1,365,028</u>	<u>(1,423,927)</u>	<u>-</u>	<u>(19,746)</u>	<u>1,485,111</u>

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Discretionary Fund	4,175	13,013	(2,821)	-	14,367
International Development Fund	134,608	-	-	-	134,608
Transition Reserve	110,000	-	-	-	110,000
	<u>248,783</u>	<u>13,013</u>	<u>(2,821)</u>	<u>-</u>	<u>258,975</u>
General funds					
General Funds	<u>482,196</u>	<u>720,414</u>	<u>(729,348)</u>	<u>(30,614)</u>	<u>442,648</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
Total Unrestricted funds	730,979	733,427	(732,169)	(30,614)	701,623
Restricted funds					
Development Fund	656,747	184,047	(146,077)	-	694,717
Revolving Fund	43,221	-	-	-	43,221
Global Emergency Relief Fund	9,590	-	-	-	9,590
Publishing Ministry	10,090	-	-	-	10,090
Sustain	26,428	12,746	(28,200)	-	10,974
Travel Fund	22,211	572	(2,067)	-	20,716
Mission Grant Activity	63,175	16,749	(34,627)	-	45,297
Staff Emergency Welfare Fund	9,887	1,773	(2,829)	-	8,831
Bible Engagement Consultation	2,638	58,869	(61,371)	-	136
Strategic Needs for Supporting NM	40,739	109,988	(150,727)	-	-
Child Protection & Safeguarding Funding	-	20,000	(20,000)	-	-
West Africa Project Fund	10,000	-	-	-	10,000
Environmental Project Fund	5,272	3,289	-	-	8,561
	899,998	408,033	(445,898)	-	862,133
Total of funds	1,630,977	1,141,460	(1,178,067)	(30,614)	1,563,756

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Designated funds	258,975	6,840	(1,470)	-	-	264,345
General funds	442,648	887,236	(908,455)	(81)	(19,746)	401,602
Restricted funds	862,133	470,952	(514,002)	81	-	819,164
	<u>1,563,756</u>	<u>1,365,028</u>	<u>(1,423,927)</u>	<u>-</u>	<u>(19,746)</u>	<u>1,485,111</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	248,783	13,013	(2,821)	-	258,975
General funds	482,196	720,414	(729,348)	(30,614)	442,648
Restricted funds	899,998	408,033	(445,898)	-	862,133
	<u>1,630,977</u>	<u>1,141,460</u>	<u>(1,178,067)</u>	<u>(30,614)</u>	<u>1,563,756</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	708,471	819,164	1,527,635
Creditors due within one year	(42,525)	-	(42,525)
Total	<u>665,947</u>	<u>819,164</u>	<u>1,485,111</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Debtors due after more than one year	2,912	-	2,912
Current assets	722,254	862,133	1,584,387
Creditors due within one year	(23,543)	-	(23,543)
Total	701,623	862,133	1,563,756

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(58,900)	(36,606)
Adjustments for:		
Dividends, interests and rents from investments	(16,482)	(13,369)
Decrease/(increase) in debtors	(110,297)	12,471
Increase/(decrease) in creditors	18,984	(53,316)
Foreign exchange difference	(38,548)	(30,614)
Net cash used in operating activities	(205,243)	(121,434)

17. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,251,502	1,440,263
Total cash and cash equivalents	1,251,502	1,440,263

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	1,440,263	(169,959)	1,270,304
	<u>1,440,263</u>	<u>(169,959)</u>	<u>1,270,304</u>

19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,653 (2023: £9,406). There were no amounts payable and included in creditors at the balance sheet date (2023: £Nil).

20. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

21. Related party transactions

Transactions with SU Movements have not been treated as related parties. Monika Kuschmier, a director, received remuneration during the year - details of which are disclosed in note 9 'Directors' remuneration and expenses'. The charitable company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

22. PAASE disclosure

In common with many other charitable company's of our size and nature, we use our auditors to assist with the preparation of financial statements.

23. Controlling party

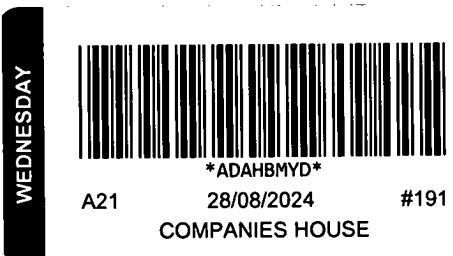
The charitable company is controlled by the Board of Directors.

Accounts

Registered number: 03678243
Charity number: 1072964

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

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SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Directors	Dr Samuel Kofi Afrane Dr Ramon Wayne Baker Dr Christian Hellwig, Chairman Mrs Monika Kuschmierz, Chief Executive Dr Enrique Martinez Reina Ms Margaret Melrose Norman (resigned 3 July 2023) Mr Jose Joshua Ortiz Gonzales (appointed 6 March 2024) Dr Margaret Kaniki Siwale Mr Andrew McKenzie Mr Derek Mark Heasman Ms Shirley Maotsai Wang (appointed 15 February 2023)
Company registered number	03678243
Charity registered number	1072964
Registered office	Lytchett House, 13 Freeland Park Wareham Road Poole Dorset BH16 6FA
Independent auditors	UHY Hacker Young Fitch Limited Statutory Auditors & Chartered Accountants Suite 2.06, Custom House Custom House Square Belfast BT1 3ET
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA HSBC 186 Broadway Didcot Oxon OX11 8RP Spar- und Kreditbank eG Postfach 4085 58426 Witten Germany
Solicitors	Pothecary Witham Weld 70 St. George's Square London SW1V 3RD

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of the Scripture Union International Council for the 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

SUIC's objects are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith by:

- making God's good news known to children, young people, and families; and
- encouraging people of all ages to meet God daily through the Bible and prayer,

so that they may come to personal faith in our Lord Jesus Christ, grow in Christian maturity and become both committed Church members and servants of a world in need.

To fulfil our common vision, SUIC is walking alongside National Movements, inspiring and equipping effective ministry, and creating a Kingdom-minded community.

b. The Scripture Union Movement

Scripture Union worldwide comprises national and other movements - currently 134 in 120 countries each with its own governing Council or Committee. Each movement is autonomous in its own right but has adopted the Statement of Aims, Belief and Working Principles set out in the Articles of Association of the Scripture Union International Council.

c. Grant-making policies

Grants are made by SUIC to Scripture Union National Movements in order to further their work and in accordance with the objects of the charitable company.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

d. Main activities undertaken to further the Company's purposes for the public benefit

The directors are aware of the Charity's Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. This is taken into consideration when reviewing SUIC's aims and objectives in planning future activities.

SUIC has, in their directors' view, met the public benefit requirement by:

- supporting National Movements in their activities
- providing ministry and governance training to leaders and volunteers
- developing and sharing resources providing educational benefit to communities in various countries
- making grants to National Councils, who through their work are helping to ensure that future generations will continue to know God and develop personal relationships with Him
- providing development loans to enable National Councils continue their work.
- providing emergency funding to National Councils in need because of political or economic instability in the country.

e. Strategic Framework

With respect to strategic planning, the directors have decided to organize the work of SUIC within four focus areas. In summary, these cover the areas of Ministry: excellent ministry; Community: fostering cross community collaboration between National Movements; Partnership: developing trusted partnerships with like-minded agencies, and; Sustainability: promoting sustainability initiatives. Administration and Governance are supporting the focus areas.

Achievements and performance

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

a. Review of activities

The following paragraphs provide a summary of the charity's principal activities during 2023.

Policy and Oversight

In March and October 2023, the Board met face to face for three consecutive days each time, and in June and November the Board held half-day electronic meetings. During these meetings, the Global Board received reports on the work of the Global Team and National Movement situations and reviewed a wide range of strategic and governance issues. At the face-to-face meeting in October, the Global Board spent a full day with the global staff team. This helped to better understand the challenges and joys of the staff members as they implement global strategies in their day-to-day work.

In July, a General Assembly took place virtually using the SUI Extranet, over a period of four days. This allowed time for participation and communication from members from different time zones around the world. The General Assembly started with a live event broadcast in two time zones, hosted by the Global Team who gave an update on their work in the past year. The agenda and various documents were uploaded to the Extranet in English, Spanish and French. Participants had the opportunity to comment, respond to comments or ask questions that were answered by the Global Chair and the Global Treasurer together with the International Director. Voting on necessary governance matters took place electronically during the General Assembly.

In January 2023, Shirley Wang from Taiwan, joined the Global Board as a co-opted Board member and became a full Board member after her election at the Global Assembly in July. She replaced Maggie Norman, who finished her term in July 2023.

Various new policies were discussed and approved by the Board including a Donations & Fundraising Policy and an Online Donations Statement; other policies were reviewed. A number of Board working groups were set up to prepare for strategic Board conversations around current theological questions, and for the potential development of a separate business entity.

The Board agreed to hold a physical General Assembly in 2024, seven years after the last General Assembly was held in 2017. This is in line with the Constitution that requires the SUI Council to hold a face-to-face General Assembly at least every ten years. The Board also decided to imbed the General Assembly into a Global Gathering - a global conference for peer learning, strategic discussions and collaboration.

Strategic Development

After three years of very limited travel opportunities, the various National Councils requested physical meetings and visits to discuss the development of their local work and to receive support and encouragement.

The International Director met with Global Team members, National Movement leaders, and donors in: Britain, USA, Switzerland, Germany, Canada, Kenya, Australia, Northern Ireland, Burundi, Rwanda, Armenia, and Indonesia.

Individual meetings with staff members, ministry partners and supporters were held virtually in addition to extensive communication by email to follow up on the strategic goals and focus areas.

The International Director held frequent virtual meetings with the Global Team to work on implementing the strategic priority areas agreed by the Global Board, and also for peer-learning and peer-support.

Ministry

Following on from a decision of the Global Board, in 2023 the Global Team kept the focus on Child Protection and Safeguarding training for National Councils, supporting them in adopting a localized Child Protection Policy, and sharing experiences and key learnings. At the end of 2023, an initial three-year training project came to an end. All National Movements who deliver programs for children and young people have received training from SUI or have used training tools offered by other agencies. From 2024 onwards, regular online training will be

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

offered for new leading staff members. Training tools for training local volunteers are available on our extranet, and volunteer child protection advocates in collaboration with Global Team members will keep this theme high on the agenda of National Councils.

The global Bible Engagement initiative was taken into the next project phase. Two writers' workshops were facilitated by Scripture Union International, one in Uganda for East African countries, the other in Sri Lanka for Asian countries. The workshops brought together skilled writers from various SU movements to develop new and engaging Bible-based resources that respond to current issues and needs in the respective countries. During each week, participants started writing culturally relevant resources that were finalized in collaborative online workshops, before tested in practice with children or young people, and finally they were show-cased at SUI's so-called "marketplace" events. These regular online meetings are open to all staff members from around the world and offer information on the newest resources that are available for local adaptation and translation. Twelve new resources were developed, some of them engaging children and young people digitally.

One of the Community Groups decided to develop a new Bible guide for children. Global Team members facilitated the development of the curriculum, supported the writers and helped with the editing process. The new Bible guide will include some Augmented Reality (AR) elements, bringing the Bible stories to life. Set up as an open-source license agreement, the texts, graphics and AR films will be available for under-resourced National Movements for local use and translation as required.

A key priority for Scripture Union International is the development of young leaders. In the lead-up to the Global Gathering fifty so-called "Young Ambassadors" were identified – young leaders from around the world who are connected to their local SU Councils either as staff or key volunteers. In order to allow them to speak into the conversations of the global community, they were put into small groups to choose relevant, future-oriented topics, which they researched and then presented at the Global Gathering. In addition they received some online training (e.g. on the topic of fundraising). As a group, they committed to raising funds for their travel costs collectively, so that Young Ambassadors from less well-off countries would be able to come to the Global Gathering.

The Ministry Specialists continued to engage with global partners in the areas of sports ministry, family ministry and general children's and youth ministry and were available for training needs that National Councils or Community Groups requested.

Further information on the activities of Scripture Union member movements around the world and the Organisation's impact upon children, young people and communities can be found on the Scripture Union International website at <https://scriptureunion.global/>.

Community

During 2023 most Community Group meetings took place online so that National Councils would be able to save the conference and travel fees for their participation at the Global Gathering in 2024. The International Director joined various (virtual) meetings to connect with key leaders, to understand the needs of the National Movements, present resources that have been developed by the Global Team, and to discuss future plans. Individual Board members or Global Team members were also present at some of the Community Group meetings.

Ministry related webinars, and also Community Group related virtual events, brought together leaders, staff and volunteers from all many National Movements for collaboration and sharing. The Field Development Directors created the space for directors to learn from their peers, pray for each other and support each other in practical ways like sharing resources or helping less equipped movements with material support.

The Global Week of Prayer in November tried a new way of connecting National Movements. A prayer room was open every day with scheduled activities. This was well accepted by the participants. Also, the Bible and prayer guide was used as an initial response opportunity to prepare for the questions that the Global Community would discuss at the Global Gathering in 2024.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Two monthly publications, Global Prayer News and Global News, are produced on a regular basis to connect National Councils in prayer and inform the interested public about the work being undertaken.

Sustainability

The Field Development Directors worked with National Movements to help them set strategic goals and develop their ministry capacity and sustainability. A lot of work was directed toward developing good governance. The Field Development Directors supported National Boards in the process of their succession planning.

The International Director, in consultation with key staff in different parts of the world, identified worthwhile projects worldwide and made them known to potential donors. Gifts were given for these projects from individual donors, trusts or National Councils both to SUIC and directly to the relevant National Councils. Only gifts received by the SU International Council are reflected in its financial statements. These gifts were placed in Restricted Reserves and grants were then made at the appropriate times to the relevant recipients in accordance with the donors' instructions.

The Global Team kept working with National Councils in more vulnerable circumstances on developing project methodology. The approach of donors towards giving and supporting ministries has changed significantly. Rather than giving unconditionally and long-term towards a certain ministry, donors more frequently require specific projects descriptions. The Global Team has created tools and delivered training to help local leaders grow in this area.

In March 2023, SUI was able to appoint a Project Management Trainer to help National Councils implement a project management methodology. Besides supporting individual movement, she has designed appropriate group training. In September 2023, the first cohort consisting of 23 leaders from various countries in Africa, came together for a one week initial training on Project Management in Kenya. The group committed to ongoing online training, reading assignments and practical tasks and has now been working together for more than six months. One of the training outcomes was to produce thought through and well-written project applications for which project monies have now been found. Two other cohorts will go through the same training in 2024.

Partnership

SUIC has a policy of developing trusted partnerships with other like-minded agencies and identified this as one of its strategic action areas.

The International Director connected with various strategic global ministry partners either at their global gatherings or at online meetings, including the Forum of Bible Agencies International (FOBAI), International Fellowship of Evangelical Students (IFES), Grain of Wheat, United Bible Societies (UBS), a youth ministry network in Egypt, Christian Camping International (CCI), and the Lausanne Movement, to name a few. New connections were made, and cooperation opportunities explored. The ultimate goal for SUI's global partnerships is for the benefit for the National Councils. SUIC has a policy of developing trusted partnerships with other like-minded agencies and identified this as one of its strategic action areas.

Administration/Governance (incl. Communications)

The International Director worked with the UK team to further improve finance and administration systems. The IT systems were improved so that they would serve the Project Management Team better who have to follow up on grants applications and progress reports. However, this is only a partial solution and will need further development as the number of project applications grows.

SUIC continued to develop its social media presence and kept communication going via a monthly newsletter, sharing information and stories of the work from around the world.

The Global Board has responsibility for reviewing salary policy and salary structures. Proposed changes are recommended by the International Director to the Global Board based on benchmarking salaries against other relevant mission agencies. The annual levels of key management are approved by the Global Board. The salaries were adjusted to current standards.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

a. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Directors have established a policy to hold a level of general unrestricted reserves (excluding designated funds) at a balance in the range 25% to 50% of annual operational costs, in order to allow for changes in expected cash flow patterns and to be able to meet operational costs for periods normally associated with employee redundancy provisions. This is reviewed on an annual basis.

The level of general unrestricted reserves at 31 December 2023 was £442,648 (2022: £482,196), which equates to around 60% of total general expenditure for 2023. The level of reserves is therefore deemed satisfactory.

Some unrestricted funds have been designated for specific purposes as set out in note 13. The level of designated reserves at 31 December 2023 was £258,975 (2022: £248,783).

c. Investments policy

The directors maintain a policy of balancing returns on funds invested and an acceptable level of risk. In 2023 the directors reviewed their global banking arrangements. Further adjustments will be made in 2024 and monitored on an ongoing basis.

d. Principal risks and uncertainties

The directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. Steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of governance, operational, financial, external, and regulatory risk.

The Global Board risk register is reviewed twice a year and mitigating actions agreed.

e. Finance

Unrestricted incoming resources for the year amounted to £733,428 (2022: £693,845) of which £456,497 (2022: £459,876) came from National and Regional Councils. The International Council invites voluntary contributions from the various movement Councils to finance its activities in line with the scale of their operations in proportion to the worldwide activities of the movement. These are taken up as income at the time of the commitment from the national movement.

Unrestricted and undesignated expenditure for the year amounted to £732,169 (2022: £699,138) mainly for salaries, related costs and travel. This also includes grants of £166,759 (2022: £184,951) which were made to National Councils.

Restricted incoming resources amounted to £408,033 (2022: £275,347) and restricted expenditure £445,898 (2022: £373,813).

Total fund balances at 31 December 2023 were £1,563,755 (2022: £1,630,976); unrestricted funds standing at £442,648 (2022: £482,196), designated funds at £258,975 (2022: £248,783) and restricted funds at £862,132 (2022: £899,997).

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

a. Constitution

Scripture Union International Council (SUIC) is registered as a charitable company limited by guarantee under company registration number 3678243 and was set up by a Memorandum of Association on 3rd December 1998.

SUIC is also registered as a charity with the Charities Commission for England & Wales under registration number 1072964.

b. Methods of appointment or election of Directors

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

The Directors and trustees for the purposes of charity law form a Global Board, having been appointed by the General Assembly.

Members of the General Assembly comprise:

- a Chair;
- an Honorary Treasurer;
- an International Director; and
- ex-officio the chair, or in his or her absence the person entitled to exercise the functions of the chair (which may include the national or most senior executive director), or in his or her absence the person duly appointed to the satisfaction of the Global Board to represent the function of the chair) of each National Movement.

The Global Board shall number no more than eleven Directors who comprise:

- Ex-officio the Chair;
- Ex-officio the Honorary Treasurer;
- Ex-officio the International Director;
- up to six Directors elected; and
- up to two Directors co-opted.

The names of the Global Board are listed on the legal and administrative information page. The Global Board manage the affairs of the General Assembly but must refer all matters of major policy to the members of the General Assembly, which will meet every year either in person or via an electronic meeting.

c. Policies adopted for the induction and training of Directors

New Directors undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of SUIC. During the induction they meet key employees and other Directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

During 2023 some directors attended virtual meetings of the regional Community Groups to gain a greater understanding of the issues faced in providing ministry in different countries and to share their expert experience where appropriate.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

d. Related party relationships

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

Plans for future periods

The charitable company plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. However, the current strategic plan is coming to an end in December 2024. At the Global Gathering in March 2024, the Global Team and Board listened to the National Councils represented there and used their input to start to develop a strategy for the years from 2025 onwards. Therefore, 2024 will be an important year for the development of a new plan.

Ministry

Training on Bible Engagement, the development of young leaders and finalizing the packaging of the Child Protection Training will stay high on the agenda for 2024.

Community

In 2024 the Scripture Union Global Gathering will be held. This special event – last held in 2017 - is open to all SU Movement Chairpersons and National Leaders, plus anyone who works for or volunteers with an SU Movement. Ongoing training and development will also take place throughout 2024 in regional groupings, at which Community Groups and movements with commonality gather together to discuss issues of strategic importance in relation to their ministry and organisational development, with the purpose of developing ministry effectiveness, community, improved sustainability, and partnership collaboration.

Sustainability

SUIC will work with vulnerable movements on developing fundraising strategies for local fundraising. A key focus will be the project methodology training in order to enable National Movements to find suitable external support. We will also focus more on how to include Creation Care at all levels of our work.

Partnership

SUIC will strengthen partnership with Churches and other mission agencies in order to enable vulnerable movements to benefit from global connections.

Administration and Governance

SUIC will enhance its IT tools in order to deliver better services to the National Movements.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Directors' responsibilities

The Directors (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with 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.

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

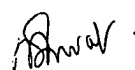
Auditors

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 17 August 2024 and signed on their behalf by:



.....
Dr Christian Hellwig
Chairman



.....
Dr Margaret Kaniki Siwale
Director

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL

Opinion

We have audited the financial statements of Scripture Union International Council (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Directors' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Opinion 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 Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors 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 Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Auditors' 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 Auditors' 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 these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. As part of the audit in accordance with ISAs (UK) we exercised professional judgment and maintained professional skepticism throughout the audit. We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector and we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and UK Charities Act 2022, data protection, employment and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations. We obtained an understanding of internal controls relevant to the audit in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the Company's internal controls.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; evaluated the appropriateness of accounting policies used, including managements' use of the going concern basis of accounting, and the reasonableness of accounting estimates and related disclosures made by management; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included but were not limited to agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

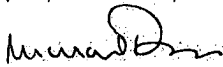
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Use of our report

This report is made solely to the charitable Company's directors (who are also the Members), as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable Company's directors those matters we are required to state to them in an Auditors' 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 charitable Company and its directors, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Fitch (Senior statutory auditor)
for and on behalf of
UHY Hacker Young Fitch Limited
Statutory Auditors & Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

17 August 2024

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	720,059	408,033	1,128,092	966,041
Other income	4	13,369	-	13,369	3,151
Total income		733,428	408,033	1,141,461	969,192
Expenditure on:					
Charitable activities	5	732,169	445,898	1,178,067	1,072,951
Total expenditure		732,169	445,898	1,178,067	1,072,951
Net movement in funds before other recognised gains/(losses)		1,259	(37,865)	(36,606)	(103,759)
Other recognised gains/(losses):					
Other (losses)/gains		(30,614)	-	(30,614)	7,941
Net movement in funds		(29,355)	(37,865)	(67,220)	(95,818)
Reconciliation of funds:					
Total funds brought forward		730,979	899,997	1,630,976	1,726,794
Net movement in funds		(29,355)	(37,865)	(67,220)	(95,818)
Total funds carried forward		701,624	862,132	1,563,756	1,630,976

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 30 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)
REGISTERED NUMBER: 03678243

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
		-	-
Current assets			
Debtors	10	147,036	159,507
Cash at bank and in hand		1,440,263	1,548,328
		<u>1,587,299</u>	<u>1,707,835</u>
Creditors: amounts falling due within one year	11	(23,544)	(76,859)
Net current assets		<u>1,563,755</u>	<u>1,630,976</u>
Total assets less current liabilities		<u>1,563,755</u>	<u>1,630,976</u>
Net assets excluding pension asset		<u>1,563,755</u>	<u>1,630,976</u>
Total net assets		<u><u>1,563,755</u></u>	<u><u>1,630,976</u></u>
Charity funds			
Restricted funds	13	862,132	899,997
Unrestricted funds			
Designated funds	13	258,975	248,783
General funds	13	442,648	482,196
		<u>701,623</u>	<u>730,979</u>
Total unrestricted funds	13	<u>701,623</u>	<u>730,979</u>
Total funds		<u><u>1,563,755</u></u>	<u><u>1,630,976</u></u>

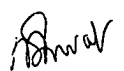
The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on 17 August 2024 and signed on their behalf by:



Dr Christian Hellwig
Chairman



Dr Margaret Kaniki Siwale
Director

The notes on pages 18 to 30 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(121,434)	(142,852)
Cash flows from investing activities		
Dividends, interests and rents from investments	13,369	3,151
Net cash provided by investing activities	13,369	3,151
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(108,065)	(139,701)
Cash and cash equivalents at the beginning of the year	1,548,328	1,688,029
Cash and cash equivalents at the end of the year	1,440,263	1,548,328

The notes on pages 18 to 30 form part of these financial statements

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Scripture Union International Council is a registered charitable company limited by guarantee under company registration number 3678243.

The company's registered office is situated at 13 Wareham Road, Lytchett Matravers, Poole, England, BH16 6FA.

The charitable company's main objectives are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations			
Donations	220,047	408,033	628,080
Contributions from SU Movements	456,497	-	456,497
Team Support	43,515	-	43,515
Subtotal detailed disclosure	720,059	408,033	1,128,092
Total 2023	720,059	408,033	1,128,092
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations			
Donations	169,981	275,347	445,328
Contributions from SU Movements	459,876	-	459,876
Team support	60,837	-	60,837
Legacies	-	-	-
Subtotal detailed disclosure	690,694	275,347	966,041
Total 2022	690,694	275,347	966,041

4. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	13,369	13,369

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Other incoming resources (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Bank interest	3,151	3,151

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Ministry	168,368	115,933	284,301
Community	146,616	73,852	220,468
Sustainability	198,343	136,278	334,621
Partnership	94,951	32,049	127,000
Governance	123,891	87,786	211,677
Total 2023	732,169	445,898	1,178,067

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Ministry	161,041	103,671	264,712
Community	142,475	66,040	208,515
Sustainability	203,593	121,863	325,456
Partnership	85,150	28,659	113,809
Governance	106,879	53,580	160,459
Total 2022	699,138	373,813	1,072,951

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Ministry	118,754	43,357	122,190	284,301
Community	73,852	27,619	118,997	220,468
Sustainability	136,278	50,966	147,377	334,621
Partnership	32,049	11,986	82,965	127,000
Governance	87,786	32,831	91,060	211,677
Total 2023	448,719	166,759	562,589	1,178,067

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Ministry	103,671	51,292	109,749	264,712
Community	66,040	32,675	109,800	208,515
Sustainability	121,863	60,294	143,299	325,456
Partnership	28,659	14,180	70,970	113,809
Governance	53,580	26,510	80,369	160,459
Total 2022	373,813	184,951	514,187	1,072,951

7. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	4,890	4,700
Fees payable to the Company's auditor in respect of: All non-audit services not included above	1,632	1,906

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Staff costs

	2023 £	2022 £
Wages and salaries	317,446	320,291
Social security costs	3,221	3,322
Contribution to defined contribution pension schemes	9,406	9,012
	<u>330,073</u>	<u>332,625</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Administration & Finance	3	3
International Director, Specialists & Field Development Staff	5	5
	<u>8</u>	<u>8</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	-

During the year key management, including the International Director, received salaries totalling £113,235 (2022: £104,700)

9. Directors' remuneration and expenses

During the year, one Director received remuneration from the Company. The Company's Articles of Association authorises the payment of remuneration to the International Director, Monika Kuschmierz. Amounts are recharged from SU Germany to Scripture Union International Council relating to the International Director's salary, as well as the reimbursement of travel & related costs incurred in relation to the performance of her duties. The value of Directors' remuneration and other benefits was as follows:

	2023 £	2022 £
Mrs Monika Kuschmierz		
Remuneration & associated costs of employment	72,074	69,415

During the year ended 31 December 2023, no Director expenses have been incurred (2022 - £1,474).

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Debtors

	2023 £	2022 £
Due after more than one year		
Other debtors	2,912	-
	<u>2,912</u>	<u>-</u>
Due within one year		
Trade debtors	-	50
Other debtors	130,297	138,375
Prepayments and accrued income	13,826	21,082
	<u>147,035</u>	<u>159,507</u>

Included in other debtors are funds of £87,653 (2022: £92,992) relating to deposits held by SU Malaysia on behalf of SUIC that are restricted specifically for the activities in East West Asia.

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	17,021	10,475
Other creditors	-	52,158
Accruals and deferred income	6,523	14,226
	<u>23,544</u>	<u>76,859</u>

12. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>1,440,263</u>	<u>1,548,328</u>

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Discretionary Fund	4,175	13,013	(2,821)	-	14,367
International Development Fund	134,608	-	-	-	134,608
Transition Reserve	110,000	-	-	-	110,000
	<u>248,783</u>	<u>13,013</u>	<u>(2,821)</u>	<u>-</u>	<u>258,975</u>
General funds					
General Funds	<u>482,196</u>	<u>720,414</u>	<u>(729,348)</u>	<u>(30,614)</u>	<u>442,648</u>
Total Unrestricted funds	<u>730,979</u>	<u>733,427</u>	<u>(732,169)</u>	<u>(30,614)</u>	<u>701,623</u>
Restricted funds					
Development Fund	656,747	184,047	(146,077)	-	694,717
Revolving Fund	43,221	-	-	-	43,221
Global Emergency Relief Fund	9,590	-	-	-	9,590
Publishing Ministry	10,090	-	-	-	10,090
Sustain	26,428	12,746	(28,200)	-	10,974
Travel Fund	22,211	572	(2,067)	-	20,716
Mission Grant Activity	63,175	16,749	(34,627)	-	45,297
Staff Emergency Welfare Fund	9,887	1,773	(2,829)	-	8,831
Bible Engagement Consultation	2,637	58,869	(61,371)	-	135
Strategic Needs for Supporting NM	40,739	109,988	(150,727)	-	-
Child Protection & Safeguarding Funding	-	20,000	(20,000)	-	-
West Africa Project Fund	10,000	-	-	-	10,000
Environmental Project Fund	5,272	3,289	-	-	8,561
	<u>899,997</u>	<u>408,033</u>	<u>(445,898)</u>	<u>-</u>	<u>862,132</u>
Total of funds	<u>1,630,976</u>	<u>1,141,460</u>	<u>(1,178,067)</u>	<u>(30,614)</u>	<u>1,563,755</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Discretionary Fund	-	4,175	-	-	4,175
International Development Fund	134,608	-	-	-	134,608
Transition Reserve	110,000	-	-	-	110,000
	<u>244,608</u>	<u>4,175</u>	<u>-</u>	<u>-</u>	<u>248,783</u>
General funds					
General Funds	<u>483,724</u>	<u>689,669</u>	<u>(699,138)</u>	<u>7,941</u>	<u>482,196</u>
Total Unrestricted funds	<u>728,332</u>	<u>693,844</u>	<u>(699,138)</u>	<u>7,941</u>	<u>730,979</u>
Restricted funds					
Development Fund	670,757	186,041	(200,051)	-	656,747
Revolving Fund	58,231	-	(15,010)	-	43,221
Global Emergency Relief Fund	14,547	704	(5,661)	-	9,590
Publishing Ministry	10,090	-	-	-	10,090
Sustain	39,404	10,806	(23,782)	-	26,428
Travel Fund	14,903	7,308	-	-	22,211
Mission Grant Activity	57,854	16,163	(10,842)	-	63,175
Staff Emergency Welfare Fund	10,729	1,652	(2,494)	-	9,887
Bible Engagement Consultation	137	2,500	-	-	2,637
Strategic Needs for Supporting NM	111,710	25,000	(95,971)	-	40,739
Child Protection & Safeguarding Funding	-	20,000	(20,000)	-	-
West Africa Project Fund	10,000	-	-	-	10,000
Environmental Project Fund	99	5,173	-	-	5,272
	<u>998,461</u>	<u>275,347</u>	<u>(373,811)</u>	<u>-</u>	<u>899,997</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Statement of funds (continued)

Total of funds	1,726,793	969,191	(1,072,949)	7,941	1,630,976
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14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	248,783	13,013	(2,821)	-	258,975
General funds	482,196	720,414	(729,348)	(30,614)	442,648
Restricted funds	899,997	408,033	(445,898)	-	862,132
	1,630,976	1,141,460	(1,178,067)	(30,614)	1,563,755

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Designated funds	244,608	4,175	-	-	248,783
General funds	483,724	689,669	(699,138)	7,941	482,196
Restricted funds	998,461	275,347	(373,811)	-	899,997
	1,726,793	969,191	(1,072,949)	7,941	1,630,976

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	725,167	862,132	1,587,299
Creditors due within one year	(23,544)	-	(23,544)
Total	701,623	862,132	1,563,755

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	807,839	899,997	1,707,836
Creditors due within one year	(76,859)	-	(76,859)
Total	730,980	899,997	1,630,977

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(36,606)	(103,759)
Adjustments for:		
Dividends, interests and rents from investments	(13,369)	(3,151)
Decrease/(increase) in debtors	12,471	(27,826)
Decrease in creditors	(53,316)	(3,101)
Foreign exchange difference	(30,614)	(5,015)
Net cash used in operating activities	(121,434)	(142,852)

17. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,440,263	1,548,328
Total cash and cash equivalents	1,440,263	1,548,328

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

18. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	1,548,328	(108,065)	1,440,263
	<u>1,548,328</u>	<u>(108,065)</u>	<u>1,440,263</u>

19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,406 (2022: £9,012). There were no amounts payable and included in creditors at the balance sheet date.

20. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

21. Related party transactions

Transactions with SU Movements have not been treated as related parties. The charitable company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

22. PAASE disclosure

In common with many other charitable company's of our size and nature, we use our auditors to assist with the preparation of financial statements.

23. Controlling party

The charitable company is controlled by the Board of Directors.

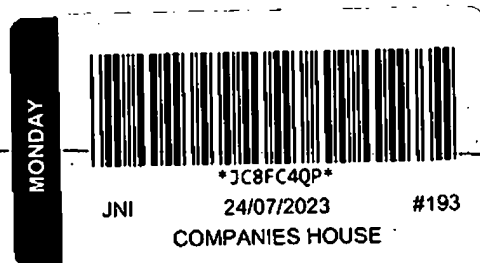
Accounts

Registered number: 03678243
Charity number: 1072964



SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

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SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Directors

Dr Samuel Kofi Afrane
Dr Ramon Wayne Baker
Dr Christian Hellwig, Chairman
Mrs Monika Kuschmierz, Chief Executive
Dr Enrique Martinez Reina
Ms Margaret Melrose Norman
Mr Soon-Wah Jon Ong (resigned 4 July 2022)
Dr Margaret Kaniki Siwale
Mr Andrew McKenzie
Mr Derek Mark Heasman
Ms Shirley Maotsai Wang (appointed 15 February 2023)

Company registered number 03678243

Charity registered number 1072964

Registered office Lytchett House, 13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Independent auditors UHY Hacker Young Fitch Limited
Statutory Auditors & Chartered Accountants
27-29 Gordon Street
Belfast
BT1 2LG

Bankers CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

HSBC
186 Broadway
Didcot
Oxon
OX11 8RP

Spar- und Kreditbank eG
Postfach 4085
58426 Witten
Germany

Solicitors Potheary Witham Weld
70 St. George's Square
London
SW1V 3RD

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of the Scripture Union International Council for the 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

SUIC's objects are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith by:

- making God's good news known to children, young people, and families; and
- encouraging people of all ages to meet God daily through the Bible and prayer, so that they may come to personal faith in our Lord Jesus Christ, grow in Christian maturity and become both committed Church members and servants of a world in need.

To fulfil our common vision, SUIC is walking alongside National Movements, inspiring and equipping effective ministry, and creating a Kingdom-minded community.

b. The Scripture Union Movement

Scripture Union worldwide comprises national and other movements - currently 127 in 114 countries - each with its own governing Council or Committee. Each movement is autonomous in its own right but has adopted the Statement of Aims, Belief and Working Principles set out in the Articles of Association of the Scripture Union International Council.

c. Grant-making policies

Grants are made by SUIC to Scripture Union National Movements in order to further their work and in accordance with the objects of the charitable company.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities (continued)

d. Main activities undertaken to further the Company's purposes for the public benefit

The directors are aware of the Charity's Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. This is taken into consideration when reviewing SUIC's aims and objectives in planning future activities.

SUIC has, in their directors' view, met the public benefit requirement by:

- supporting National Movements in their activities
- providing ministry and governance training to leaders and volunteers
- developing and sharing resources providing educational benefit to communities in various countries
- making grants to National Councils, who through their work are helping to ensure that future generations will continue to know God and develop personal relationships with Him
- providing development loans to enable National Councils continue their work.
- providing emergency funding to National Councils in need because of political or economic instability in the country.

e. Strategic Framework

With respect to strategic planning, the directors have decided to organize the work of SUIC within four focus areas. In summary, these cover the areas of ministry, fostering cross community collaboration between National Movements, developing trusted partnerships with like-minded agencies, and promoting sustainability initiatives. Besides of these areas, administration and governance is needed as supporting structure.

Achievements and performance

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

a. Review of activities

The following paragraphs provide a summary of the charity's principal activities during 2022 which was the first more normal year after the Covid pandemic. However, even though most countries were slowly but steadily opening up again, some National Councils were still suffering severe repercussions of the pandemic or still waiting to be re-opened. Many National Councils requested long awaited face to face training gatherings.

Policy and Oversight

In 2022, the Global Board was able to get back to the regular in person meeting schedule again, even though the meetings were conducted as hybrid meetings, bringing in Board members that were not able to travel. In March and October 2022 the Board met face to face for three consecutive days each time, and in May, June, and November the Board held half-day electronic meetings. During these meetings, the Global Board received reports on the work of the Global Team and National Movement situations and reviewed a wide range of strategic and governance issues.

In July, a General Assembly took place virtually, using the SUI Extranet, over a period of four days, allowing time for participation and communication from members from different time zones around the world. The General Assembly started with a live event in two time zones, hosted by the Global Team who gave an update on their work in the past year. The agenda and various documents were uploaded to the Extranet in English, Spanish and French. Participants had the opportunity to comment, respond to comments or ask questions that were answered by the Global Chair and the Global Treasurer together with the International Director. Voting on necessary governance matters took place electronically during the General Assembly. A new candidate for the Global Board was presented to the Global Assembly with a view of co-opting her from January 2023.

Various new policies were discussed and approved by the Board; other policies were reviewed. A number of Board working groups were set up to prepare strategic Board conversations around fund development and risk management.

The Global Board reviewed its own performance with encouraging results as good progress had been made in comparison to the last self-assessment. The Board discussed the items that could be improved and also took time to plan for future Board development.

Strategic Development

As travel possibilities opened up again, Global Team members, Community Groups and National Councils indicated a desire to connect, receive visits and training's at face to face meetings. The International Director met with Global Team members, National Movement leaders, and donors in Britain, USA, Switzerland, and Germany. Individual meetings with staff members, ministry partners and supporters were held virtually in addition to extensive communication by email.

The International Director held frequent virtual meetings with the Global Team to work on strategies and resources for the strategic priority areas agreed by the Global Board, but also for peer-learning and peer-support. A first face to face team meeting took place in October 2022 and was highly appreciated by all team members. However, an evaluation of the past three years (the last full Global Team meeting before Covid took place in October 2019) showed that the team had been able to collaborate effectively even in a virtual environment.

Ministry

Following on from a decision of the Global Board, in 2022 the Global Team kept focusing on Child Protection and Safeguarding training for National Councils and supporting them in adopting a localised Child Protection Policy. The SU International Child Protection Policy is the Global Board's recommendation for minimum standards for Child Protection in all SU Movements around the world. These Child Protection Guidelines reflect SU's Working Principles, which state that 'We aim to express God's Good News to children not only in words but by building caring relationships with them' and ... 'we have a special responsibility for children...who are ... exploited' (excerpt from SUI's Child Protection Policy). The SUI Child Protection focuses on keeping every child, young or

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

vulnerable person within SU ministries safe and that they will know that their honour, dignity, and care are of utmost importance to SU.

A survey was done to measure and track the effectiveness of the training. SUI has identified 106 National Movements that would benefit from training. 84% of them have already gone through the training with more than 300 individuals. Over 75% of them have already integrated the training modules into their own staff and volunteers training (up from about 10%). Also, recruitment screening and disclosure processes have been set up locally.

The global Bible Engagement initiative was taken into the next project phase. In March/April 2022, a virtual global Bible Engagement Consultation was held with more than 100 participants from around the world – an amazing commitment as due to time zone challenges, a good number of participants had to be present in the middle of the night. Challenging key notes by external speakers shaped the conversations in working groups that met in six interest groups, e.g. Bible Engagement in the family, the digital world, or the public square etc. The outcomes of the consultation were documented in a Consultation Report that was sent to the National Councils for further conversations that have since been picked up at both local and regional level. Community Groups discussed the report and identified practical next steps including "writers' workshops" that will be facilitated by Scripture Union International in 2023 and 2024.

The Ministry Specialist for Children and Families continued to engage virtually with global partners in the areas of sports ministry, family ministry and general children's ministry. New tools and content for family ministry have been developed and presented to National Councils.

The war in Ukraine and the many refugee families fleeing to European countries triggered the development of a small resource to support and encourage children on the move. 50.000 copies were printed and distributed through National Councils, mainly in Eastern Europe, Switzerland, and Germany, but also in Ukraine.

Community

During 2022, twelve Community Group meetings took place, some of them finally face to face after a Covid-break of three years. The International Director participated in ten of them to connect with key leaders, to understand the needs of the National Movements, present resources that have been developed by the Global Team, and to discuss future plans. Individual Board members or Global Team members were also present at the Community Group meetings.

Ministry related webinars, and Community Group related virtual events brought together leaders, staff and volunteers from many National Movements for collaboration and sharing. The Field Development Directors created the space for directors to learn from their peers, pray for each other and support each other in practical ways like sharing resources or helping less equipped movements with material support.

The Global Week of Prayer in November was launched with a global prayer gathering and ended with a 24-hour prayer event in which 48 National Movements played an active role and about 1000 individuals participated.

Two monthly publications, the Global Prayer News and the Global News, are produced on a regular basis to connect National Councils in prayer and inform the interested public about the work being done around the world.

Sustainability

The Field Development Directors worked with National Movements to help them set strategic goals and develop their ministry capacity and sustainability. A lot of work was directed toward developing strategies for a post-pandemic world.

The French translation of an in-depth online course on fundraising and capacity building in collaboration with a partner organisation from the USA, was rolled out and well received by the participants who are now more confident in communicating with donors and raising local funds. The same program was run in Europe with a special view on Eastern European countries.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

The International Director, in consultation with key staff in the different parts of the world, identified worthwhile projects worldwide and made them known to potential donors. Gifts were given for these projects from donors or National Councils, both to SUIC and directly to the relevant National Councils. Only gifts received by the SU International Council are reflected in its financial statements. These gifts were placed in Restricted Reserves and grants were then made at the appropriate times to the relevant recipients in accordance with the donors' instructions.

Since 2020 the Global Team has been working with National Councils in more vulnerable circumstances on developing a project methodology. The approach of donors towards giving and supporting ministries has changed over the last couple of years. Rather than giving unconditionally and long-term towards a certain ministry, donors are asking for specific project descriptions. However, some National Movements are quite inexperienced in such a kind of project applications. The Global Team has created tools and delivered training to help them grow in this area. This will be an ongoing priority for the coming years.

Partnership

SUIC has a policy of developing trusted partnerships with other like-minded agencies and identified this as one of its strategic action areas.

The International Director, as the Vice Chair of Forum of Bible Agencies International (FOBAI), led a session at their annual gathering to receive approval by the CEO's of partner organisations for a FOBAI strategy that is seeking to include Global Voices in FOBAI. The CEO's approved the strategy which will be implemented over the coming months.

The International Director participated in a face-to-face meeting with other international organizations in children and youth ministry facilitated by the World Evangelical Alliance's youth department. New networks were created, and cooperation opportunities explored.

Administration/Governance (incl. Communications)

The International Director worked with the UK team to further improve finance and administration systems. A key focus was the implementation of new IT systems that are enhancing collaboration of the global team members.

SUIC continued to develop its social media presence and developed a monthly newsletter, sharing information and stories of the work from around the world

The Global Board has responsibility for reviewing salary policy and salary structures. Proposed changes were recommended by the International Director to the Global Board based on benchmarking salaries against other relevant mission agencies. The annual levels of key management were approved by the Global Board. The salaries were adjusted to current standards.

Financial review

a. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

b. Reserves policy

The Directors have established a policy to hold a level of general unrestricted reserves (excluding designated funds) at a balance in the range 25% to 50% of annual operational costs, in order to allow for changes in expected cash flow patterns and to be able to meet operational costs for periods normally associated with employee redundancy provisions. This is reviewed on an annual basis.

The level of general unrestricted reserves at 31 December 2022 stood at £482,196 (2021: £483,724), which equates to around 69% of total general expenditure for 2022. The level of reserves is therefore deemed satisfactory.

Some unrestricted funds have been designated for specific purposes as set out in note 14. A number of designated funds have become redundant as the restructure progresses, so these were transferred back to General Funds at year end.

c. Investments policy

The directors maintain a policy of balancing returns on funds invested and an acceptable level of risk. In 2022 the directors reviewed their global banking arrangements. Further adjustments will be made in 2023 and monitored on an ongoing basis.

d. Principal risks and uncertainties

The Directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. The steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of governance, operational, financial, external, and regulatory risk.

The Global Board risk register has been reviewed at each meeting of the Global Board and mitigating actions agreed.

e. Finance

Unrestricted incoming resources for the year amounted to £693,845 (2021: £588,276) of which £459,876 (2021: £469,810) came from National and Regional Councils. The International Council invites voluntary contributions from the various movement Councils to finance its activities in line with the scale of their operations in proportion to the worldwide activities of the movement. These are taken up as income at the time of the commitment from the national movement.

Unrestricted and undesignated expenditure for the year amounted to £699,138 (2021: £530,141) mainly for salaries, related costs and travel. This also includes grants of £184,951 (2021: £182,387) which were made to National Councils.

Designated expenditure for the year amounted to £Nil (2021: £1,130) which was in relation to the development of the Movements around the world.

Restricted incoming resources amounted to £275,347 (2021: £339,065) and restricted expenditure £373,813 (2021: £267,908).

Total fund balances at 31 December 2022 were £1,630,976 (2021: £1,726,794); unrestricted funds standing at £482,196 (2021: £483,724), designated funds at £248,783 (2021: £244,608) and restricted funds at £899,996 (2021: £998,462).

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

a. Constitution

Scripture Union International Council (SUIC) is registered as a charitable company limited by guarantee under company registration number 3678243 and was set up by a Memorandum of Association on 3rd December 1998.

SUIC is also registered as a charity with the Charities Commission for England & Wales under registration number 1072964.

b. Methods of appointment or election of Directors

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

The Directors and trustees for the purposes of charity law form a Global Board, having been appointed by the General Assembly.

Members of the General Assembly comprise:

- a Chair;
- an Honorary Treasurer;
- an International Director; and
- ex-officio the chair, or in his or her absence the person entitled to exercise the functions of the chair (which may include the national or most senior executive director), or in his or her absence the person duly appointed to the satisfaction of the Global Board to represent the function of the chair, of each National Movement.

The Global Board shall number no more than eleven Directors who comprise:

- ex-officio the Chair;
- ex-officio the Honorary Treasurer;
- ex-officio the International Director;
- up to six Directors elected; and
- up to two Directors co-opted.

The names of the Global Board are listed on the reference and administrative information page. The Global Board manage the affairs of the General Assembly but must refer all matters of major policy to the members of the General Assembly, which will meet every year either in person or via an electronic meeting.

c. Policies adopted for the induction and training of Directors

New Directors undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of SUIC. During the induction they meet key employees and other Directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

During 2022 some directors attended virtual or face to face meetings of the regional Community Groups to gain a greater understanding of the issues faced in providing ministry in different countries and to share their expert experience where appropriate.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

d. Related party relationships

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

Plans for future periods

The charitable company plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. In addition to that, a couple of further plans are being developed.

Ministry

As part of the SUIC strategy, the Global Team will provide further training on Child Safety and Wellbeing for National Movements and work with the so-called volunteer "advocates" to ensure that child protection training for local staff and volunteers will be implemented and the necessary measures be put in place.

The next phase of the Bible Engagement Initiative will be a curated hub for sharing relevant Bible Engagement resources among Nationals Councils and workshops to create new resources, including digital ones.

Community

Ongoing training and development will take place during 2023 in regional groupings. These Community Groups, based around those movements with commonality, gather to discuss issues of strategic importance in relation to their ministry and organisational development with the purpose of developing ministry effectiveness, community, improved sustainability, and partnership collaboration.

Sustainability

SUIC will work with vulnerable movements on developing fundraising strategies for local fundraising. A key focus will be the project methodology training in order to enable National Movements to find suitable external support. We will also be focus more on how to include Creation Care at all levels of our work.

Partnership

SUIC will strengthen partnership with Churches and other mission agencies in order to enable vulnerable movements to benefit from global connections.

Administration and Governance

SUIC will enhance its IT tools in order to deliver better services to the National Movements.

The Global Board is planning to work on global theological and ethical issues that are impacting the work with children and young people.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Directors' responsibilities

The Directors (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with 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.

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

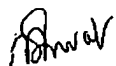
Auditors

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 3 July 2023 and signed on their behalf by:



.....
Dr Christian Hellwig
Chairman



.....
Dr Margaret Kaniki Siwale
Director

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL

Opinion

We have audited the financial statements of Scripture Union International Council (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including 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 Act 2011.

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Directors' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Directors' report is inconsistent in any material respect with the financial statements; or
- sufficient 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 directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors 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 Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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 these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. As part of the audit in accordance with ISAs (UK) we exercised professional judgment and maintained professional skepticism throughout the audit. We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector and we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and UK Charities Act.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations. We obtained an understanding of internal controls relevant to the audit in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the Company's internal controls.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; evaluated the appropriateness of accounting policies used, including managements' use of the going concern basis of accounting, and the reasonableness of accounting estimates and related disclosures made by management; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included but were not limited to agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Fitch (Senior Statutory Auditor)
for and on behalf of
UHY Hacker Young Fitch Limited
Statutory Auditors & Chartered Accountants
27-29 Gordon Street
Belfast
BT1 2LG

3 July 2023

UHY Hacker Young Fitch Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	690,694	275,347	966,041	927,272
Other income	4	3,151	-	3,151	69
Total income		693,845	275,347	969,192	927,341
Expenditure on:					
Charitable activities	5	699,138	373,813	1,072,951	799,179
Total expenditure		699,138	373,813	1,072,951	799,179
Net movement in funds before other recognised gains/(losses)		(5,293)	(98,466)	(103,759)	128,162
Other recognised gains/(losses):					
Other gains/(losses)		7,941	-	7,941	(53,993)
Net movement in funds		2,648	(98,466)	(95,818)	74,169
Reconciliation of funds:					
Total funds brought forward		728,332	998,462	1,726,794	1,652,625
Net movement in funds		2,648	(98,466)	(95,818)	74,169
Total funds carried forward		730,980	899,996	1,630,976	1,726,794

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 32 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)
REGISTERED NUMBER: 03678243

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Current assets			
Debtors	10	159,507	131,681
Cash at bank and in hand		1,548,328	1,675,074
		<u>1,707,835</u>	<u>1,806,755</u>
Creditors: amounts falling due within one year	11	(76,860)	(79,961)
Net current assets		<u>1,630,975</u>	<u>1,726,794</u>
Total assets less current liabilities		<u>1,630,975</u>	<u>1,726,794</u>
Net assets excluding pension asset		<u>1,630,975</u>	<u>1,726,794</u>
Total net assets		<u>1,630,975</u>	<u>1,726,794</u>
Charity funds			
Restricted funds	13	899,996	998,462
Unrestricted funds			
Designated funds	13	248,783	244,608
General funds	13	482,196	483,724
Total unrestricted funds	13	<u>730,979</u>	<u>728,332</u>
Total funds		<u>1,630,975</u>	<u>1,726,794</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

~~The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.~~

However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on 03 July 2023 and signed on their behalf by:

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

Christian Hellwig

.....
Dr Christian Hellwig
Chairman

Margaret Kaniki Siwale

.....
Dr Margaret Kaniki Siwale
Director

The notes on pages 19 to 32 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	(142,852)	91,435
Cash flows from investing activities		
Dividends, interests and rents from investments	3,151	69
Net cash provided by investing activities	3,151	69
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(139,701)	91,504
Cash and cash equivalents at the beginning of the year	1,688,029	1,596,525
Cash and cash equivalents at the end of the year	1,548,328	1,688,029

The notes on pages 19 to 32 form part of these financial statements

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Scripture Union International Council is a registered charitable company limited by guarantee under company registration number 3678243.

The company's registered office is situated at 13 Wareham Road, Lytchett Matravers, Poole, England, BH16 6FA.

The charitable company's main objectives are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations			
Donations	169,981	275,347	445,328
Contributions from SU Movements	459,876	-	459,876
Team Support	60,837	-	60,837
Legacies	-	-	-
Subtotal detailed disclosure	690,694	275,347	966,041
Total 2022	690,694	275,347	966,041
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Donations	69,465	329,065	398,530
Contributions from SU Movements	469,810	-	469,810
Team support	48,932	-	48,932
Legacies	-	10,000	10,000
Subtotal detailed disclosure	588,207	339,065	927,272
Total 2021	588,207	339,065	927,272

4. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest	3,151	3,151

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Other incoming resources (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bank interest	69	69

5. Analysis of expenditure on charitable activities

Summary by fund type

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Ministry	161,041	103,671	264,712
Community	142,475	66,040	208,515
Sustainability	203,593	121,863	325,456
Partnership	85,150	28,659	113,809
Governance	106,879	53,580	160,459
Total 2022	699,138	373,813	1,072,951

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Ministry	117,515	78,064	195,579
Community	103,358	45,798	149,156
Sustainability	164,642	97,189	261,831
Partnership	44,533	11,384	55,917
Governance	101,223	35,473	136,696
Total 2021	531,271	267,908	799,179

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £
Ministry	103,671	51,292	109,749	264,712
Community	66,040	32,675	109,800	208,515
Sustainability	121,863	60,294	143,299	325,456
Partnership	28,659	14,180	70,970	113,809
Governance	53,580	26,510	80,369	160,459
Total 2022	373,813	184,951	514,187	1,072,951

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Ministry	79,293	49,974	66,312	195,579
Community	45,798	32,222	71,136	149,156
Sustainability	97,189	59,458	105,184	261,831
Partnership	11,384	13,983	30,550	55,917
Governance	35,473	26,750	74,473	136,696
Total 2021	269,137	182,387	347,655	799,179

7. Auditors' remuneration

	2022 £	2021 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	4,700	4,275
Fees payable to the Company's auditor in respect of: All non-audit services not included above	1,906	1,425

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Staff costs

	2022 £	2021 £
Wages and salaries	320,291	263,417
Social security costs	3,322	11,539
Contribution to defined contribution pension schemes	9,012	8,707
	<u>332,625</u>	<u>283,663</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	2021 No.
Administration & Finance	3	3
International Director, Specialists & Field Development Staff	5	5
	<u>8</u>	<u>8</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	1	-

During the year key management, including the International Director, received salaries totalling £104,700 (2021: £99,782)

9. Directors' remuneration and expenses

During the year, one Director received remuneration from the Company. The Company's Articles of Association authorises the payment of remuneration to the International Director, Monika Kuszmierz. Amounts are recharged from SU Germany to Scripture Union International Council relating to the International Director's salary, as well as the reimbursement of travel & related costs incurred in relation to the performance of her duties. The value of Directors' remuneration and other benefits was as follows:

	2022 £	2021 £
Mrs Monika Kuszmierz		
Remuneration & associated costs of employment	69,415	59,124

During the year ended 31 December 2022, expenses for travel and related costs totalling £1,474 were reimbursed or paid directly to Directors (2021: £Nil).

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Debtors

	2022 £	2021 £
Due after more than one year		
Other debtors	-	4,197
	<u>-</u>	<u>4,197</u>
Due within one year		
Trade debtors	50	-
Other debtors	138,375	126,512
Prepayments and accrued income	21,082	972
	<u>159,507</u>	<u>131,681</u>

Included in other debtors are funds of £92,992 (2021: £88,174) relating to deposits held by SU Malaysia on behalf of SUIC that are restricted specifically for the activities in East West Asia.

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	10,475	16,045
Other creditors	52,157	53,246
Accruals and deferred income	14,228	10,670
	<u>76,860</u>	<u>79,961</u>

12. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>1,548,328</u>	<u>1,675,074</u>

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Discretionary Fund	-	4,175	-	-	4,175
International Development Fund	134,608	-	-	-	134,608
Transition Reserve	110,000	-	-	-	110,000
	<u>244,608</u>	<u>4,175</u>	<u>-</u>	<u>-</u>	<u>248,783</u>
General funds					
General Funds	<u>483,724</u>	<u>689,669</u>	<u>(699,138)</u>	<u>7,941</u>	<u>482,196</u>
Total Unrestricted funds	<u>728,332</u>	<u>693,844</u>	<u>(699,138)</u>	<u>7,941</u>	<u>730,979</u>
Restricted funds					
Development Fund	670,757	186,041	(200,053)	-	656,745
Revolving Fund	58,231	-	(15,010)	-	43,221
Global Emergency Relief Fund	14,547	704	(5,661)	-	9,590
Publishing Ministry	10,091	-	-	-	10,091
Sustain	39,404	10,806	(23,782)	-	26,428
Travel Fund	14,903	7,308	-	-	22,211
Mission Grant Activity	57,854	16,163	(10,842)	-	63,175
Staff Emergency Welfare Fund	10,729	1,652	(2,494)	-	9,887
Bible Engagement Consultation	137	2,500	-	-	2,637
Strategic Needs for Supporting NM	111,710	25,000	(95,971)	-	40,739
Child Protection & Safeguarding Funding	-	20,000	(20,000)	-	-
West Africa Project Fund	10,000	-	-	-	10,000
Environmental Project Fund	99	5,173	-	-	5,272
	<u>998,462</u>	<u>275,347</u>	<u>(373,813)</u>	<u>-</u>	<u>899,996</u>
Total of funds	<u>1,726,794</u>	<u>969,191</u>	<u>(1,072,951)</u>	<u>7,941</u>	<u>1,630,975</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
Designated funds						
International Development Fund	135,738	-	(1,130)	-	-	134,608
Transition Reserve	110,000	-	-	-	-	110,000
	<u>245,738</u>	<u>-</u>	<u>(1,130)</u>	<u>-</u>	<u>-</u>	<u>244,608</u>
General funds						
General Funds	479,582	588,276	(530,141)	-	(53,993)	483,724
Total Unrestricted funds	<u>725,320</u>	<u>588,276</u>	<u>(531,271)</u>	<u>-</u>	<u>(53,993)</u>	<u>728,332</u>
Restricted funds						
Development Fund	625,626	143,054	(172,923)	75,000	-	670,757
Revolving Fund	58,231	-	-	-	-	58,231
Global Emergency Relief Fund	96,171	3,343	(9,967)	(75,000)	-	14,547
Publishing Ministry	10,091	-	-	-	-	10,091
Sustain	37,492	14,946	(13,034)	-	-	39,404
Travel Fund	12,592	4,008	-	(1,697)	-	14,903
Mission Grant Activity	77,133	15,022	(34,301)	-	-	57,854
Staff Emergency Welfare Fund	9,935	1,483	(689)	-	-	10,729
Bible Engagement Consultation	34	-	(1,594)	1,697	-	137

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2021 £</i>
Strategic Needs for Supporting NM	-	111,710	-	-	-	111,710
Child Protection & Safeguarding Funding	-	35,400	(35,400)	-	-	-
West Africa Project Fund	-	10,000	-	-	-	10,000
Environmental Project Fund	-	99	-	-	-	99
	<u>927,305</u>	<u>339,065</u>	<u>(267,908)</u>	<u>-</u>	<u>-</u>	<u>998,462</u>
Total of funds	<u><u>1,652,625</u></u>	<u><u>927,341</u></u>	<u><u>(799,179)</u></u>	<u><u>-</u></u>	<u><u>(53,993)</u></u>	<u><u>1,726,794</u></u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Designated funds	244,608	4,175	-	-	248,783
General funds	483,724	689,669	(699,138)	7,941	482,196
Restricted funds	998,462	275,347	(373,813)	-	899,996
	<u>1,726,794</u>	<u>969,191</u>	<u>(1,072,951)</u>	<u>7,941</u>	<u>1,630,975</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Designated funds	245,738	-	(1,130)	-	-	244,608
General funds	479,582	588,276	(530,141)	-	(53,993)	483,724
Restricted funds	927,305	339,065	(267,908)	-	-	998,462
	<u>1,652,625</u>	<u>927,341</u>	<u>(799,179)</u>	<u>-</u>	<u>(53,993)</u>	<u>1,726,794</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	807,840	899,996	1,707,836
Creditors due within one year	(76,861)	-	(76,861)
Total	<u>730,979</u>	<u>899,996</u>	<u>1,630,975</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Debtors due after more than one year	4,197	-	4,197
Current assets	804,096	998,462	1,802,558
Creditors due within one year	(79,961)	-	(79,961)
Total	728,332	998,462	1,726,794

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(103,759)	128,162
Adjustments for:		
Dividends, interests and rents from investments	(3,151)	(69)
Increase in debtors	(27,826)	(1,049)
Increase/(decrease) in creditors	(3,101)	5,429
Foreign exchange difference	(5,015)	(41,038)
Net cash provided by/(used in) operating activities	(142,852)	91,435

17. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	1,548,328	1,688,029
Total cash and cash equivalents	1,548,328	1,688,029

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

18. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	1,675,074	(126,746)	1,548,328
	<u>1,675,074</u>	<u>(126,746)</u>	<u>1,548,328</u>

19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,012 (2021: £8,707). There were no amounts payable and included in creditors at the balance sheet date.

20. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

21. Related party transactions

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

22. PAASE disclosure

In common with many other charitable company's of our size and nature, we use our auditors to assist with the preparation of financial statements.

23. Controlling party

The charitable company is controlled by the Board of Directors.

Accounts

Registered number: 03678243
Charity number: 1072964

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021



SCRIPTURE UNION INTERNATIONAL COUNCIL
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SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Directors

Dr Samuel Kofi Afrane
Dr Ramon Wayne Baker
Dr Christian Hellwig, Chairman
Mrs Monika Kuschmierz, Chief Executive
Dr Enrique Martinez Reina
Ms Margaret Melrose Norman
Mr Soon-Wah Jon Ong
Dr Margaret Kaniki Siwale
Mr David Brian Thompson (resigned 5 July 2021)
Mr Derek Mark Heasman (appointed 5 July 2021)
Mr Andrew McKenzie (appointed 5 July 2021)

**Company registered
number** 03678243

**Charity registered
number** 1072964

Registered office Lytchett House, 13 Freeland Park
Wareham Road
Poole
Dorset
BH16 6FA

Independent auditors UHY Hacker Young Fitch Limited
Statutory Auditors & Chartered Accountants
27-29 Gordon Street
Belfast
BT12LG

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

HSBC
186 Broadway
Didcot
Oxon
OX11 8RP

Spar- und Kreditbank eG
Postfach 4085
58426 Witten
Germany

Solicitors Potheary Witham Weld
70 St. George's Square
London
SW1V 3RD

SCRIPTURE UNION INTERNATIONAL COUNCIL

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of the Company for the 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

SUIC's objects are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith by:

- making God's good news known to children, young people, and families; and
- encouraging people of all ages to meet God daily through the Bible and prayer,

so that they may come to personal faith in our Lord Jesus Christ, grow in Christian maturity and become both committed Church members and servants of a world in need.

To fulfil our common vision, SUIC is walking alongside National Movements, inspiring and equipping effective ministry, and creating a Kingdom-minded community.

b. The Scripture Union Movement

Scripture Union worldwide comprises national and other movements - currently 133 in 118 countries each with its own governing Council or Committee. Each movement is autonomous in its own right but has adopted the Statement of Aims, Belief and Working Principles set out in the Articles of Association of the Scripture Union International Council.

c. Grant-making policies

Grants are made by SUIC to Scripture Union National Movements in order to further their work and in accordance with the objects of the charitable company.

SCRIPTURE UNION INTERNATIONAL COUNCIL

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

d. Main activities undertaken to further the Company's purposes for the public benefit

The directors are aware of the Charity's Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. This is taken into consideration when reviewing SUIC's aims and objectives in planning future activities.

SUIC has, in their directors' view, met the public benefit requirement by:

- supporting National Movements in their activities
- providing ministry and governance training to leaders and volunteers
- developing and sharing resources providing educational benefit to communities in various countries
- making grants to National Councils, who through their work are helping to ensure that future generations will continue to know God and develop personal relationships with Him
- providing development loans to enable National Councils continue their work.
- providing emergency funding to National Councils in need because of the Covid-19 pandemic.

e. Strategic Framework

With respect to strategic planning, the Directors back in 2019 decided to organise the work of SUIC within four focus areas. In summary, these cover the areas of ministry, fostering cross community collaboration between National Movements, developing trusted partnerships with like-minded agencies, and promoting sustainability initiatives. Besides these areas, administration and governance is needed as a supporting structure.

Structure, governance and management

a. Constitution

Scripture Union International Council (SUIC) is registered as a charitable company limited by guarantee under company registration number 3678243 and was set up by a Memorandum of Association on 3rd December 1998.

SUIC is also registered as a charity with the Charities Commission for England & Wales under registration number 1072964.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Directors

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

The Directors and trustees for the purposes of charity law form a Global Board, having been appointed by the General Assembly.

Members of the General Assembly comprise:

- a Chair;
- an Honorary Treasurer;
- an International Director; and
- ex-officio the chair, or in his or her absence the person entitled to exercise the functions of the chair (which may include the national or most senior executive director), or in his or her absence the person duly appointed to the satisfaction of the Global Board to represent the function of the chair, of each National Movement.

The Global Board shall number no more than eleven Directors who comprise:

- ex-officio the Chair;
- ex-officio the Honorary Treasurer;
- ex-officio the International Director;
- up to six Directors elected; and
- up to two Directors co-opted.

The names of the Global Board are listed on the reference and administrative information page. The Global Board manage the affairs of the General Assembly but must refer all matters of major policy to the members of the General Assembly, which will meet every year either in person or via an electronic meeting.

c. Policies adopted for the induction and training of Directors

New Directors undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of SUIC. During the induction they meet key employees and other Directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

During 2021 some Directors attended virtual meetings of the Community Groups to gain a greater understanding of the issues faced in providing ministry in different countries.

In 2021 two new Directors were appointed. The Honorary Treasurer resigned, and one member from the Board of Directors was elected as the new Honorary Treasurer.

d. Related party relationships

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

The charitable company plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. In addition to that, a couple of further plans are being developed.

Ministry

As part of the SUIC strategy, the Global Team will provide further training on Child Safety and Wellbeing for National Movements and work with the advocates to ensure that child protection training for local staff and volunteers will be implemented and the necessary measures in place.

A Bible Engagement Initiative will be rolled out globally in the following years in order to rethink and redefine our Bible Engagement for the next generation and develop up-to-date cutting-edge resources for children and young people. The starting point will be a Bible Engagement Consultation in 2022.

A new aspect will be the exploration of the digital field, helping National Movements make use of digital tools.

Community

Ongoing training and development will take place during 2022 in the 13 Community Groups. In these Groups, movements with commonality gather together to discuss issues of strategic importance in relation to their ministry and organisational development with the purpose of developing ministry effectiveness, community, improved sustainability, and partnership collaboration.

Sustainability

SUIC will work with vulnerable movements on developing fundraising strategies for local fundraising. Another focus will be project methodology training in order to enable National Movements to find suitable external support.

Partnership

SUIC will strengthen partnership with Churches and other mission agencies in order to enable vulnerable movements to benefit from global connections.

Administration and Governance

SUIC will enhance its IT tools in order to deliver better services to the National Movements.

The Global Board is planning to work on global theological and ethical issues that are impacting the work with children and young people.

Achievements and performance

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

a. Review of activities

The following paragraphs provide a summary of the charity's principal activities during 2021:

Policy and Oversight

Due to the pandemic, the Global Board was not able to meet physically but conducted all meetings virtually. In March and October 2021, the Board met for three consecutive days each time, and in April, May, June, and November the Board held half-day electronic meetings. During these meetings, the Global Board received reports on the work of the Global Team and National Movement situations and reviewed a wide range of strategic and governance issues.

In July, a General Assembly took place virtually, using the SUI Extranet, over a period of four days, allowing time for participation and communication from members from different time zones around the world. The General Assembly started with a live event in two time zones, hosted by the Global Team who gave an update on their work in the past year. The agenda and various documents were uploaded to the Extranet in English, Spanish and French. Participants had the opportunity to comment, respond to comments or ask questions that were answered by the Global Chair and the Global Treasurer together with the International Director. Voting on necessary governance matters took place electronically during the General Assembly. Two new Board members were elected by the General Assembly for a period of six years. Dr Margaret Siwale was elected as the Honorary Treasurer for a period of five years after having served for four months as the Interim Treasurer.

Strategic Development

A few overseas visits were made during short time windows when travelling was possible. The International Director met with Global Team members, National Movement leaders, and donors in Britain, USA, Canada, Switzerland, and Germany. Individual meetings with staff members, ministry partners and supporters were held virtually in addition to extensive communication by email.

The International Director held also frequent virtual meetings with the Global Team to work on strategies and resources for the strategic priority areas agreed by the Global Board, but also peer-learning and peer-support. Even though the travel restrictions did not allow for face-to-face meetings, good progress was made.

Ministry

Following on from a decision of the Global Board, in 2021 the Global Team focused on Child Protection and Safeguarding training. Not all countries have a strong awareness about safeguarding issues; in some majority world countries it is not considered an important issue. In order to protect all children and young people participating in SU activities around the world, and also because of the need to protect the reputation of the global SU community, the Global Team of SUI delivered virtual training days to ensure every National Movement has the appropriate training for Child Protection and Safeguarding. This included

- offering appropriate training for all SU movements in English, French, Spanish and Russian.
- training regional trainers and advocates who will keep the topic on the agenda of the regional Community Groups.
- working with Community Groups to ensure National Movement leaders are sharing best practice models with their peers and discussing cultural issues that need to be addressed.
- helping National Movements develop and implement a locally adjusted Child Protection Policy based on the policy that SUI offered as a template.

The feedback was very encouraging – National Movements picked up the learning's and implemented them in their own programmes, developed their Child Protection Policies, and some even started training others (e.g. churches or local communities).

The Ministry Specialist for Children and Families continued to engage virtually with global partners in the areas of sports ministry, family ministry and general children's ministry. One of the key resources, "Family Fit", an all-age programme that is suited to help families grow together in faith and fitness, has been translated into a great

SCRIPTURE UNION INTERNATIONAL COUNCIL

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

number of languages and new content has been developed.

The outcomes of an internal Bible Engagement survey that was conducted among National Movements in 2020 were presented to the global community in March 2021, and monthly virtual Round Table conversations were offered to discuss the results. These conversations have helped to shape the virtual Bible Engagement Consultation that is planned for spring 2022.

Community

During 2021, thirteen virtual Community Group meetings took place. The International Director participated in eight of them to connect with key leaders, understand the needs of the National Movements, present resources that have been developed by the Global Team, and discuss future plans. Individual Board members or Global Team members were also present at some of the Community Group meetings.

Ministry related webinars, but also Community Group related virtual events brought together leaders, staff and volunteers from all many National Movements for collaboration and sharing. The Field Development Directors created the space for Directors to learn from their peers, pray for each other and support each other in practical ways like sharing resources or helping less equipped movements with material support.

The Global Week of Prayer in November was launched with a global prayer gathering and ended with a 24-hours prayer event in which 48 National Movements played an active role and about 1000 individuals participated.

Sustainability

The Field Development Directors worked with National Movements to help them set strategic goals and develop their ministry capacity and sustainability. However, a lot of work was also directed toward dealing with the short-term goal of keeping up the local ministries during the crisis and finding donors to help those vulnerable movements that were not able to support themselves.

The French translation of an in-depth online course on fundraising and capacity building in collaboration with a partner organization from the USA has been rolled out and was well received by the participants who are now more confident in communicating with donors.

The International Director in consultation with key staff in the different parts of the world identified worthwhile projects worldwide and made them known to potential donors. Gifts were given for these projects from donors or National Councils, both to SUIC and direct to the relevant National Councils. Only gifts received by the SU International Council are reflected in its financial statements. These gifts were placed in Restricted Reserves and grants were then made at the appropriate times to the relevant recipients in accordance with the donors' instructions.

Thanks to the exceptional generosity of National Movements and individuals during the crisis year it was possible to set up an Emergency Relief Fund to assist National Movements suffering because of the pandemic with emergency support according to transparent application principles. A first part of the money had already been paid out in 2020, the rest was paid out in 2021.

Partnership

SUIC has a policy of developing trusted partnerships with other like-minded agencies and identified this as one of its strategic action areas.

Forum of Bible Agencies International (FOBAI): The International Director, as the Vice Chair of FOBAI, attended their virtual gatherings and kept on leading a sub-committee that is seeking to include Global Voices in FOBAI which will be finalized by a White Paper in 2022. The outcomes of the Global Voices strategy will also be fed into the global SU community.

World Evangelical Alliance: The International Director participated in a face-to-face meeting with other international organizations in children and youth ministry facilitated by the World Evangelical Alliance's youth department. New networks were created, and cooperation opportunities explored.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Administration/Governance (incl. Communications)

The International Director worked with the UK team to further improve finance and administration systems. A key focus was the implementation of new IT systems that are enhancing collaboration of the global team members.

SUIC continued to develop its social media presence and developed a monthly newsletter, sharing information and stories of the work from around the world

The Global Board also gave important attention during the year to the development, approval, and implementation of a range of governance policies and procedures.

The Global Board has responsibility for reviewing salary policy and salary structures. Proposed changes are recommended by the International Director to the Global Board based on benchmarking salaries against other relevant mission agencies. The annual levels of key management are approved by the Global Board. The salaries were adjusted to current standards.

Financial review

a. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Directors have established a policy to hold a level of general unrestricted reserves (excluding designated funds) at a balance in the range 25% to 50% of annual operational costs, in order to allow for changes in expected cash flow patterns and to be able to meet operational costs for periods normally associated with employee redundancy provisions. This is reviewed on an annual basis.

The level of general unrestricted reserves at 31 December 2021 stood at £483,724 (2020: £479,582), which equates to around 91% of total general expenditure for 2021. The level of reserves is therefore deemed satisfactory.

Some unrestricted funds have been designated for specific purposes as set out in note 14.

c. Investments policy

The Directors maintain a policy of balancing returns on funds invested and an acceptable level of risk. In 2021 the Directors reviewed their global banking arrangements. Further adjustments will be made in 2022 and monitored on an ongoing basis.

SCRIPTURE UNION INTERNATIONAL COUNCIL

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

d. Principal risks and uncertainties

The Directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. The steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of governance, operational, financial, external, and regulatory risk.

The Global Board risk register has been reviewed at each meeting of the Global Board and mitigating actions agreed.

e. Finance

Unrestricted incoming resources for the year amounted to £588,276 (2020: £721,506) of which £469,810 (2020: £497,474) came from National and Regional Councils. The International Council invites voluntary contributions from the various movement Councils to finance its activities in line with the scale of their operations in proportion to the worldwide activities of the movement. These are taken up as income at the time of the commitment from the national movement.

Unrestricted and undesignated expenditure for the year amounted to £530,141 (2020: £587,340) mainly for salaries, related costs and travel. This also includes grants of £182,387 (2020: £180,037) which were made to National Councils.

Designated expenditure for the year amounted to £1,130 (2020: £5,176) which was in relation to the development of the Movements around the world.

Restricted incoming resources amounted to £339,065 (2020: £773,164) and restricted expenditure £267,908 (2020: £422,073).

Total fund balances at 31 December 2021 were £1,726,794 (2020: £1,652,625); unrestricted funds standing at £483,724 (2020: £479,582), designated funds at £244,608 (2020: £245,738) and restricted funds at £998,462 (2020: £927,305).

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Directors' responsibilities

The Directors (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial . Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with 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.

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

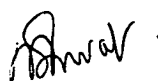
Auditors

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 29 April 2022 and signed on their behalf by:



.....
Dr Christian Hellwig
Chairman



.....
Dr Margaret Kaniki Siwale
Director

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL

Opinion

We have audited the financial statements of Scripture Union International Council (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Directors' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Opinion 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 Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors 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 Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Auditors' 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 Auditors' 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 these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. As part of the audit in accordance with ISAs (UK) we exercised professional judgment and maintained professional skepticism throughout the audit. We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector and we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, UK Charities Act, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations. We obtained an understanding of internal controls relevant to the audit in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the Company's internal controls.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; evaluated the appropriateness of accounting policies used, including managements' use of the going concern basis of accounting, and the reasonableness of accounting estimates and related disclosures made by management; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included but were not limited to agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

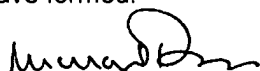
SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Fitch (Senior statutory auditor)

for and on behalf of

UHY Hacker Young Fitch Limited

Statutory Auditors & Chartered Accountants

27-29 Gordon Street

Belfast

BT12LG

29 April 2022

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	588,207	339,065	927,272	1,493,744
Charitable activities	4	-	-	-	515
Other income	5	69	-	69	411
Total income		588,276	339,065	927,341	1,494,670
Expenditure on:					
Charitable activities	6	531,271	267,908	799,179	1,014,590
Total expenditure		531,271	267,908	799,179	1,014,590
Net movement in funds before other recognised gains/(losses)		57,005	71,157	128,162	480,080
Other recognised gains/(losses):					
Foreign exchange gains/(losses)		(53,993)	-	(53,993)	32,939
Net movement in funds		3,012	71,157	74,169	513,019
Reconciliation of funds:					
Total funds brought forward		725,320	927,305	1,652,625	1,139,606
Net movement in funds		3,012	71,157	74,169	513,019
Total funds carried forward		728,332	998,462	1,726,794	1,652,625

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 33 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)
REGISTERED NUMBER: 03678243

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
		-	-
Current assets			
Debtors	11	131,681	130,632
Cash at bank and in hand		1,675,074	1,596,525
		<u>1,806,755</u>	<u>1,727,157</u>
Creditors: amounts falling due within one year	12	(79,961)	(74,532)
Net current assets		<u>1,726,794</u>	<u>1,652,625</u>
Total assets less current liabilities		<u>1,726,794</u>	<u>1,652,625</u>
Net assets excluding pension asset		<u>1,726,794</u>	<u>1,652,625</u>
Total net assets		<u>1,726,794</u>	<u>1,652,625</u>
Charity funds			
Restricted funds	14	998,462	927,305
Unrestricted funds			
Designated funds	14	244,608	245,738
General funds	14	483,724	479,582
		<u>728,332</u>	<u>725,320</u>
Total funds		<u>1,726,794</u>	<u>1,652,625</u>

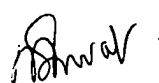
The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on 29 April 2022 and signed on their behalf by:



.....
Dr Christian Hellwig
Chairman



.....
Dr Margaret Kaniki Siwale
Director

The notes on pages 18 to 33 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	91,435	620,019
Cash flows from investing activities		
Dividends, interests and rents from investments	69	411
Net cash provided by investing activities	69	411
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	91,504	620,430
Cash and cash equivalents at the beginning of the year	1,596,525	976,095
Cash and cash equivalents at the end of the year	1,688,029	1,596,525

The notes on pages 18 to 33 form part of these financial statements

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Scripture Union International Council is a registered charitable company limited by guarantee under company registration number 3678243.

The company's registered office is situated at 13 Wareham Road, Lytchett Matravers, Poole, England, BH16 6FA.

The charitable company's main objectives are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

2.2 Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations			
Donations	69,465	329,065	398,530
Contributions from SU Movements	469,810	-	469,810
Team Support	48,932	-	48,932
Legacies	-	10,000	10,000
Subtotal detailed disclosure	588,207	339,065	927,272
	-	-	-
Total 2021	588,207	339,065	927,272
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations			
Donations	157,280	773,164	930,444
Contributions from SU Movements	497,474	-	497,474
Team support	65,826	-	65,826
Subtotal detailed disclosure	720,580	773,164	1,493,744
	-	-	-
Total 2020	720,580	773,164	1,493,744

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from charitable activities

	Total funds 2021 £
Programme & publications	-

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Programme & publications	515	515

5. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest	69	69

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest	411	411

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Ministry	117,515	78,064	195,579
Community	103,358	45,798	149,156
Sustainability	164,642	97,189	261,831
Partnership	44,533	11,384	55,917
Governance	101,223	35,473	136,696
Total 2021	531,271	267,908	799,179

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Ministry	140,539	114,597	255,136
Community	114,286	75,480	189,766
Sustainability	186,832	136,577	323,409
Partnership	44,482	32,756	77,238
Governance	106,378	62,663	169,041
<i>Total 2020</i>	<i>592,517</i>	<i>422,073</i>	<i>1,014,590</i>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Ministry	79,293	49,974	66,312	195,579
Community	45,798	32,222	71,136	149,156
Sustainability	97,189	59,458	105,184	261,831
Partnership	11,384	13,983	30,550	55,917
Governance	35,473	26,750	74,473	136,696
Total 2021	269,137	182,387	347,655	799,179

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Ministry	119,772	50,470	84,894	255,136
Community	75,480	31,807	82,479	189,766
Sustainability	136,577	57,552	129,280	323,409
Partnership	32,756	13,803	30,679	77,238
Governance	62,663	26,405	79,973	169,041
Total 2020	427,248	180,037	407,305	1,014,590

8. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	4,275	5,724
Fees payable to the Company's auditor in respect of: All non-audit services not included above	1,425	1,908

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Staff costs

	2021	2020
	£	£
Wages and salaries	263,417	304,903
Social security costs	11,539	3,611
Contribution to defined contribution pension schemes	8,707	8,651
	283,663	317,165

The average number of persons employed by the Company during the year was as follows:

	2021	2020
	No.	No.
Administration & Finance	3	3
International Director, Specialists & Field Development Staff	5	5
	8	8

No employee received remuneration amounting to more than £60,000 in either year.

Scripture Union International Council utilised the services of five individuals during the year who are not employed by the company directly but are seconded under agreement with a particular Scripture Union movement. Salary related costs were recharged to Scripture Union International Council for these employees. None of these individuals were paid more than £60,000.

During the year key management, including the International Director, received salaries totalling £99,782 (2020: £96,277)

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Directors' remuneration and expenses

During the year, one Director received remuneration from the Company. The Company's Articles of Association authorises the payment of remuneration to the International Director, Monika Kuschmierz. Amounts are recharged from SU Germany to Scripture Union International Council relating to the International Director's salary, as well as the reimbursement of travel & related costs incurred in relation to the performance of her duties. The value of Directors' remuneration and other benefits was as follows:

		2021	2020
		£	£
Mrs Monika Kuschmierz	Remuneration & associated costs of employment	59,124	55,872

During the year ended 31 December 2021, expenses for travel and related costs totalling £NIL were reimbursed or paid directly to Directors (2020: £Nil).

11. Debtors

	2021	2020
	£	£
Due after more than one year		
Other debtors	4,197	9,950
	4,197	9,950
Due within one year		
Trade debtors	-	1,887
Other debtors	126,512	112,746
Prepayments and accrued income	972	6,049
	131,681	130,632

Included in other debtors are funds of £88,174 (2020: £86,013) relating to deposits held by SU Malaysia on behalf of SUIC that are restricted specifically for the activities in East West Asia.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	16,045	10,492
Other creditors	53,246	56,901
Accruals and deferred income	10,670	7,139
	<u>79,961</u>	<u>74,532</u>

13. Financial instruments

	2021	2020
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>1,675,074</u>	<u>1,596,525</u>

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
Designated funds						
International Development Fund	135,738	-	(1,130)	-	-	134,608
Transition Reserve	110,000	-	-	-	-	110,000
	<u>245,738</u>	<u>-</u>	<u>(1,130)</u>	<u>-</u>	<u>-</u>	<u>244,608</u>
General funds						
General Funds	479,582	588,276	(530,141)	-	(53,993)	483,724
Total Unrestricted funds	<u>725,320</u>	<u>588,276</u>	<u>(531,271)</u>	<u>-</u>	<u>(53,993)</u>	<u>728,332</u>
Restricted funds						
Development Fund	625,626	143,054	(172,923)	75,000	-	670,757
Revolving Fund	58,231	-	-	-	-	58,231
Global Emergency Relief Fund	96,171	3,343	(9,967)	(75,000)	-	14,547
Publishing Ministry	10,091	-	-	-	-	10,091
Sustain	37,492	14,946	(13,034)	-	-	39,404
Travel Fund	12,592	4,008	-	(1,697)	-	14,903
Mission Grant Activity	77,133	15,022	(34,301)	-	-	57,854
Staff Emergency Welfare Fund	9,935	1,483	(689)	-	-	10,729
Bible Engagement Consultation	34	-	(1,594)	1,697	-	137

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Strategic Needs for Supporting NM	-	111,710	-	-	-	111,710
Child Protection & Safeguarding Funding	-	35,400	(35,400)	-	-	-
West Africa Project Fund	-	10,000	-	-	-	10,000
Environmental Project Fund	-	99	-	-	-	99
	<u>927,305</u>	<u>339,065</u>	<u>(267,908)</u>	<u>-</u>	<u>-</u>	<u>998,462</u>
Total of funds	<u><u>1,652,625</u></u>	<u><u>927,341</u></u>	<u><u>(799,179)</u></u>	<u><u>-</u></u>	<u><u>(53,993)</u></u>	<u><u>1,726,794</u></u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
Designated funds					
Discretionary Fund	5,176	-	(5,176)	-	-
International Development Fund	135,738	-	-	-	135,738
Transition Reserve	110,000	-	-	-	110,000
	<u>250,914</u>	<u>-</u>	<u>(5,176)</u>	<u>-</u>	<u>245,738</u>
General funds					
General Funds	<u>312,478</u>	<u>721,505</u>	<u>(587,340)</u>	<u>32,939</u>	<u>479,582</u>
Total Unrestricted funds	<u>563,392</u>	<u>721,505</u>	<u>(592,516)</u>	<u>32,939</u>	<u>725,320</u>
Restricted funds					
Development Fund	312,262	570,380	(257,016)	-	625,626
Revolving Fund	58,231	-	-	-	58,231
Children's Ministry	1,065	-	(1,065)	-	-
Global Emergency Relief Fund	-	146,058	(49,887)	-	96,171
Publishing Ministry	10,091	-	-	-	10,091
Sustain	43,518	16,658	(22,684)	-	37,492
Travel Fund	5,588	8,221	(1,217)	-	12,592
Mission Grant Activity	135,398	29,112	(87,377)	-	77,133
Staff Emergency Welfare Fund	9,425	2,360	(1,850)	-	9,935
Bible Engagement Consultation	636	375	(977)	-	34
	<u>576,214</u>	<u>773,164</u>	<u>(422,073)</u>	<u>-</u>	<u>927,305</u>
Total of funds	<u>1,139,606</u>	<u>1,494,669</u>	<u>(1,014,589)</u>	<u>32,939</u>	<u>1,652,625</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Designated funds	245,738	-	(1,130)	-	-	244,608
General funds	479,582	588,276	(530,141)	-	(53,993)	483,724
Restricted funds	927,305	339,065	(267,908)	-	-	998,462
	<u>1,652,625</u>	<u>927,341</u>	<u>(799,179)</u>	<u>-</u>	<u>(53,993)</u>	<u>1,726,794</u>

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Designated funds	250,914	-	(5,176)	-	245,738
General funds	312,478	721,505	(587,340)	32,939	479,582
Restricted funds	576,214	773,164	(422,073)	-	927,305
	<u>1,139,606</u>	<u>1,494,669</u>	<u>(1,014,589)</u>	<u>32,939</u>	<u>1,652,625</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Debtors due after more than one year	4,197	-	4,197
Current assets	804,096	998,462	1,802,558
Creditors due within one year	(79,961)	-	(79,961)
Total	<u>728,332</u>	<u>998,462</u>	<u>1,726,794</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Debtors due after more than one year	9,950	-	9,950
Current assets	789,902	927,305	1,717,207
Creditors due within one year	(74,532)	-	(74,532)
Total	725,320	927,305	1,652,625

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	128,162	480,080
Adjustments for:		
Dividends, interests and rents from investments	(69)	(411)
Decrease/(increase) in debtors	(1,049)	71,277
Increase in creditors	5,429	36,133
Foreign exchange difference	(41,038)	32,940
Net cash provided by operating activities	91,435	620,019

18. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,688,029	1,596,525
Total cash and cash equivalents	1,688,029	1,596,525

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	1,596,525	78,549	1,675,074
	<u>1,596,525</u>	<u>78,549</u>	<u>1,675,074</u>

20. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £8,707 (2020: £8,651). There were no amounts payable and included in creditors at the balance sheet date.

21. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

22. Related party transactions

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

23. PAASE disclosure

In common with many other charitable company's of our size and nature, we use our auditors to assist with the preparation of financial statements.

24. Controlling party

The charitable company is controlled by the Board of Directors.

Accounts

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

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SCRIPTURE UNION INTERNATIONAL COUNCIL**(A company limited by guarantee)****REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Directors	Dr Samuel Kofi Afrane Dr Ramon Wayne Baker Dr Christian Hellwig, Chairman Mrs Monika Kuschmierz, Chief Executive Dr Enrique Martinez Reina Ms Margaret Melrose Norman Mr Soon-Wah Jon Ong Dr Margaret Kaniki Siwale Mr David Brian Thompson, Treasurer
Company registered number	03678243
Charity registered number	1072964
Registered office	Lytchett House, 13 Freeland Park Wareham Road Poole Dorset BH16 6FA
Independent auditors	UHY Hacker Young Fitch Limited Statutory Auditors & Chartered Accountants 27-29 Gordon Street Belfast BT12LG
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA HSBC 186 Broadway Didcot Oxon OX11 8RP Westpac 113 Mann Street Gosford Australia NSW 2250
Solicitors	Pothecary Witham Weld 70 St. George's Square London SW1V 3RD

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of the Company for the year 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

SUIC's objects are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith by:

- making God's good news known to children, young people, and families; and
- encouraging people of all ages to meet God daily through the Bible and prayer,

so that they may come to personal faith in our Lord Jesus Christ, grow in Christian maturity and become both committed Church members and servants of a world in need.

To fulfil our common vision, SUIC is walking alongside National Movements, inspiring and equipping effective ministry, and creating a Kingdom-minded community.

In setting objectives and planning for activities, the Directors have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. The Scripture Union Movement

Scripture Union worldwide comprises national and other movements - currently 139 in 119 countries each with its own governing Council or Committee. Each movement is autonomous in its own right but has adopted the Statement of Aims, Belief and Working Principles set out in the Articles of Association of the Scripture Union International Council.

c. Grant-making policies

Grants are made by SUIC to Scripture Union National Movements in order to further their work and in accordance with the objects of the charitable company.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

d. Main activities undertaken to further the Company's purposes for the public benefit

The directors are aware of the Charity's Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. This is taken into consideration when reviewing SUIC's aims and objectives in planning future activities.

SUIC has, in their directors' view, met the public benefit requirement by:

- supporting National Movements in their activities
- providing ministry and governance training to leaders and volunteers
- developing and sharing resources providing educational benefit to communities in various countries
- making grants to National Councils, who through their work are helping to ensure that future generations will continue to know God and develop personal relationships with Him
- providing development loans to enable National Councils continue their work.
- providing emergency funding to National Councils in need because of the Covid-19 pandemic.

Structure, governance and management

a. Constitution

Scripture Union International Council (SUIC) is registered as a charitable company limited by guarantee under company registration number 3678243 and was set up by a Memorandum of Association on 3rd December 1998.

SUIC is also registered as a charity with the Charities Commission for England & Wales under registration number 1072964.

b. Methods of appointment or election of Directors

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

The directors and trustees for the purposes of charity law form a Global Board, having been appointed by the General Assembly meeting in November 2017.

Members of the General Assembly comprise:

- a Chair;
- an Honorary Treasurer;
- an International Director; and
- ex-officio the chair, or in his or her absence the person entitled to exercise the functions of the chair (which may include the national or most senior executive director), or in his or her absence the person duly appointed to the satisfaction of the Global Board to represent the function of the chair, of each National Movement.

The Global Board shall number no more than eleven Directors who comprise:

- ex-officio the Chair;
- ex-officio the Honorary Treasurer;
- ex-officio the International Director;
- up to six Directors elected; and
- up to two Directors co-opted.

The names of the Global Board are listed on the reference and administrative information page. The Global Board manage the affairs of the General Assembly but must refer all matters of major policy to the members of the General Assembly, which will meet every year either in person or via an electronic meeting.

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Directors

New Directors undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of SUIC. During the induction they meet key employees and other Directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

During 2020 some directors attended virtual meetings of the Community Groups to gain a greater understanding of the issues faced in providing ministry in different countries.
In 2020 no new Directors were appointed.

d. Related party relationships

During the year, unrestricted donations from Directors amounted to £12,217 (2019: £6,083) There were no other related party transactions.

Plans for future periods

The charitable company plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. In addition to that, a couple of further plans are being developed.

Ministry

As part of the SUIC strategy, the Global Team will provide further training on Child Safety and Wellbeing for National Movements. This will be a key priority in 2021 and involve all Global Team members in collaboration with National Movements.

A Bible Engagement Initiative will be initiated in 2021 and rolled out globally in the following years in order to rethink and redefine our Bible Engagement for the next generation and develop up-to-date cutting-edge resources for children and young people.

Community

Ongoing training and development will take place during 2021 in the 13 Community Groups. In these Groups, movements with commonality gather together to discuss issues of strategic importance in relation to their ministry and organisational development with the purpose of developing ministry effectiveness, community, improved sustainability, and partnership collaboration.

Sustainability

SUIC will work with vulnerable movements on developing fundraising strategies for local fundraising, but also train a project methodology in order to enable them to find suitable external support.

Partnership

SUIC will strengthen partnership with Churches and other agencies in order to enable vulnerable movements to benefit from global connections.

Administration and Governance

SUIC will enhance its IT tools in order to deliver better services to the National Movements.

Achievements and performance

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Strategic report (continued)

Achievements and performance (continued)

a. Review of activities

The following paragraphs provide a summary of the charity's principal activities during 2020, a year that was heavily impacted by the global Covid-19 pandemic:

Policy and Oversight

In March 2020, when the WHO declared the Covid-19 outbreak a global pandemic, the Global Board suspended all international travel for all Global Team members to protect their safety and wellbeing. An emergency budget was created that was taking into consideration a potentially serious drop in income due to the pandemic, and a risk evaluation was carried out.

In July, a General Assembly took place virtually, using the SUI Extranet, over a period of four days, allowing time for participation and communication from members from different time zones around the world. The agenda and various documents were uploaded to the Extranet in English, Spanish and French. Participants had the opportunity to comment, respond to comments or ask questions that were answered by the Global Chair and the Global Treasurer together with the International Director. Voting on necessary governance matters took place electronically during the General Assembly. Two Board members and the Chairman were re-elected by the General Assembly as their initial terms of service had come to an end.

Due to the pandemic, the Global Board was not able to meet physically but conducted all meetings virtually. In March and October 2020, the Board met for three consecutive days each time, and in April, May, June, and November the Board held half-day electronic meetings. During these meetings, the Global Board received reports on the work of the Global Team and National Movement situations and reviewed a wide range of strategic and governance issues.

In March 2021, the SUIC Honorary Treasurer stepped down from his role. Ms Margaret Siwale was elected by the Global Board to be the Interim Treasurer.

Strategic Development

A few overseas visits were made in the first quarter of the year when travelling was still possible. The International Director met with global staff, National Movement leaders, and donors in Britain, Singapore, Australia, and Germany. Individual meetings with staff members, ministry partners and supporters were held virtually in addition to extensive communication by email.

The International Director held also frequent virtual meetings with the Global Team to work on strategies and resources for the strategic priority areas agreed by the Global Board, but also peer-learning and peer-support. Even though the travel restrictions did not allow for face-to-face meetings, good progress was made. However, a flexible approach was needed to respond to the urgent needs of National Movements that were arising in connection with the Covid-19 pandemic.

Ministry

In response to the Covid pandemic various sets of Bible reading resources were produced by the Global Team and distributed to the National Movements and the wider public through an online Bible reading app in collaboration with YouVersion, a partnering Bible agency.

The Global Team developed and hosted 15 webinars and digital training days on ministry, digital safety, Bible engagement, and other related themes that were requested by National Movements. More than 1400 participants from over 90 countries participated in the webinars. The feedback was extraordinary encouraging – many National Movements picked up the learning's and ideas and implemented them in their own programmes.

The Ministry Specialist for Children and Families continued to engage virtually with global partners in the areas of

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Strategic report (continued)

Achievements and performance (continued)

sports ministry, family ministry and general children's ministry. Together with our partners, new resources were developed and disseminated through websites and virtual events. A key resource is "Family Fit", an all-age programme that is suited to help families grow together in faith and fitness that was welcomed especially during the global pandemic restrictions.

The Ministry Specialists created an online gathering for young SU leaders from around the world that was attended by over 170 attendees from 75 countries. The outcomes of the conversations at this meeting will be followed up in 2021.

In preparation for a global Bible Engagement Initiative an internal Bible Engagement survey was conducted among National Movements. The outcomes of the survey will be presented and discussed in 2021 and shape a global consultation that is planned for spring 2022.

Community

During 2020, thirteen virtual Community Group meetings took place. The International Director participated in six of them to connect with key leaders, understand the needs of the National Movements, present resources that have been developed by the Global Team, and discuss future plans. Individual Board members or Global Team members were also present at some of the Community Group meetings.

Ministry related webinars, but also Community Group related virtual events brought together leaders, staff and volunteers from all many National Movements for collaboration and sharing. The Field Development Directors created the space for directors to learn from their peers, pray for each other and support each other in practical ways like sharing resources or helping less equipped movements with material support.

The Global Week of Prayer in November was launched with a global prayer gathering and ended with a 24-hours prayer event in which 48 National Movements played an active role and about 1000 individuals participated.

Sustainability

The Field Development Directors worked with National Movements to help them set strategic goals and develop their ministry capacity and sustainability. However, a lot of work was also directed toward dealing with the short-term goal of keeping up the local ministries during the crisis and finding donors to help those vulnerable movements that were not able to support themselves

All 24 English-speaking movements in Africa were took part in an in-depth online course on fundraising and capacity building in collaboration with a partner organization from USA. A French translation is being prepared to serve the French speaking movements in Africa and will be rolled out in 2021.

A sum of £456,581 was received from the sale of a property in Kenya that was owned by the former Africa Region of which £39,900 were spent on emergency support grants in Africa during the pandemic. The remaining sum is appropriated for valid projects in Africa and will be available for applications from 2021.

The presentation of the SUIC Child Protection Policy was followed up with individual conversations with National Movements.

The International Director in consultation with key staff in the different parts of the world identified worthwhile projects worldwide and made them known to potential donors. Gifts were given for these projects from donors or National Councils, both to SUIC and direct to the relevant National Councils. Only gifts received by the SU International Council are reflected in its financial statements. These gifts were placed in Restricted Reserves and grants were then made at the appropriate times to the relevant recipients in accordance with the donors' instructions.

Thanks to the exceptional generosity of National Movements and individuals during the crisis year it was possible to set up an Emergency Relief Fund to assist National Movements suffering because of the pandemic with emergency support according to transparent application principles. A first part of the money was already paid out

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Strategic report (continued)

Achievements and performance (continued)

in 2020, the second part will be paid in the first half of 2021.

Partnership

SUIC has a policy of developing trusted partnerships with other like-minded agencies and identified this as one of its strategic action areas.

Forum of Bible Agencies International (FOBAI): The International Director, as the Vice Chair of FOBAI, attended their virtual gatherings and took responsibility for a sub-committee that is seeking to include Global Voices in FOBAI. The meetings were focusing on peer learning and collaboration. The outcomes of the Global Voices strategy will also be fed into the global SU community.

World Evangelical Alliance: SUI representatives participated in virtual meetings with other international organizations in children and youth ministry facilitated by the World Evangelical Alliance's youth department. Other participants were representatives from World Vision, Tearfund, Youth for Christ, One Hope, for knowledge sharing, planning of collaboration and identifying key issues in global youth ministry.

A virtual "SU Global Day" was held in June, bringing together friends, supporters, and prayer partners for an online event. National Movements and global team members were sharing ministry stories and prayer needs.

Administration/Governance (incl. Communications)

The International Director worked with the UK team to further improve finance and administration systems. The refurbished extranet for the global community was launched in March 2020. SUIC continued to develop its social media presence, sharing information and stories of the work from around the world.

The Global Board also gave important attention during the year to the development, approval, and implementation of a range of governance policies and procedures including a Whistleblowing and a Bullying and Harassment Policy.

The Global Board has responsibility for reviewing salary policy and salary structures. Proposed changes are recommended by the International Director to the Global Board based on benchmarking salaries against other relevant mission agencies. The annual levels of key management are approved by the Global Board. No changes were made to salary levels during 2020.

Financial review

a. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The directors have established a policy to hold a level of general unrestricted reserves (excluding designated funds) in the range 25% to 50% of annual operational costs. This will be reviewed on an annual basis.

The level of general unrestricted reserves at 31 December 2020 stood at £479,581, which equates to around 82% of total general expenditure for 2020. The level of reserves is therefore deemed satisfactory.

Some unrestricted funds have been designated for specific purposes as set out in note 15.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Strategic report (continued)

Financial review (continued)

c. Material investments policy

The directors maintain a policy of balancing returns on funds invested and an acceptable level of risk. In 2020 the directors have reviewed their global banking arrangements. Further adjustments will be made in 2021 and monitored on an ongoing basis.

d. Principal risks and uncertainties

The directors have identified the severity of the risks to which the charity is potentially exposed, especially the ones relating to the Covid-19 pandemic. They have also considered the likelihood of those risks. The steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of governance, operational, financial, external, and regulatory risk.

The Global Board risk register has been reviewed at each meeting of the Global Board and mitigating actions agreed.

e. Finance

Unrestricted incoming resources for the year amounted to £721,506 (2019: £603,026) of which £497,474 (2019: £494,877) came from National and Regional Councils. The International Council invites voluntary contributions from the various movement Councils to finance its activities in line with the scale of their operations in proportion to the worldwide activities of the movement. These are taken up as income at the time of the commitment from the national movement.

Unrestricted and undesignated expenditure for the year amounted to £587,340 (2019: £691,131) mainly for salaries, related costs and travel. This also includes grants of £180,037 (2019: £193,376) which were made to National Councils.

Designated expenditure for the year amounted to £5,176 (2019: £2,296) which was in relation to the development of the Movements around the world.

Restricted incoming resources amounted to £773,164 (2019: £247,175) and restricted expenditure £422,073 (2019: £242,180).

Total fund balances at 31 December 2020 were £1,652,625 (2019: £1,139,606); unrestricted funds standing at £479,582 (2019: £312,478), designated funds at £245,738 (2019: £250,914) and restricted funds at £927,305 (2019: £576,214).

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

SCRIPTURE UNION INTERNATIONAL COUNCIL
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Directors' responsibilities

The Directors (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with 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.

Disclosure of information to auditors

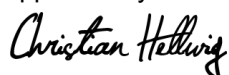
Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

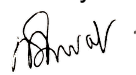
Auditors

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 22 May 2021 and signed on their behalf by:



.....
Mr Christian Hellwig
Chairman



.....
Mrs Margaret Kaniki Siwale
Director

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL

Opinion

We have audited the financial statements of Scripture Union International Council (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Opinion 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 Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors 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 Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 Auditors' 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 these financial statements.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Fitch (Senior statutory auditor)

for and on behalf of

UHY Hacker Young Fitch Limited

Statutory Auditors & Chartered Accountants

27-29 Gordon Street

Belfast

BT12LG

22 May 2021

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	720,580	773,164	1,493,744	841,444
Charitable activities	4	515	-	515	7,827
Other income	5	411	-	411	929
Total income		721,506	773,164	1,494,670	850,200
Expenditure on:					
Charitable activities	6	592,516	422,073	1,014,589	935,607
Total expenditure		592,516	422,073	1,014,589	935,607
Foreign exchange gains		32,939	-	32,939	(30,059)
Net movement in funds		161,929	351,091	513,020	(115,466)
Reconciliation of funds:					
Total funds brought forward		563,392	576,214	1,139,606	1,255,072
Net movement in funds		161,929	351,091	513,020	(115,466)
Total funds carried forward		725,321	927,305	1,652,626	1,139,606

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 29 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

REGISTERED NUMBER: 03678243

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
		-	-
Current assets			
Debtors	12	130,632	201,909
Cash at bank and in hand		1,596,525	976,095
		<u>1,727,157</u>	<u>1,178,004</u>
Creditors: amounts falling due within one year	13	(74,532)	(38,398)
Net current assets		<u>1,652,625</u>	<u>1,139,606</u>
Total assets less current liabilities		<u>1,652,625</u>	<u>1,139,606</u>
Net assets excluding pension asset		<u>1,652,625</u>	<u>1,139,606</u>
Total net assets		<u><u>1,652,625</u></u>	<u><u>1,139,606</u></u>
Charity funds			
Restricted funds	15	927,305	576,214
Unrestricted funds			
Designated funds	15	245,738	250,914
General funds	15	479,582	312,478
		<u>725,320</u>	<u>563,392</u>
Total funds		<u><u>1,652,625</u></u>	<u><u>1,139,606</u></u>

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on 22 May 2021 and signed on their behalf by:

Christian Hellwig

Mr Christian Hellwig
Chairman

Mrs Margaret Kaniki Siwale

Mrs Margaret Kaniki Siwale
Director

The notes on pages 16 to 29 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	620,019	(153,782)
Cash flows from investing activities		
Dividends, interests and rents from investments	411	929
Net cash provided by investing activities	411	929
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	620,430	(152,853)
Cash and cash equivalents at the beginning of the year	976,095	1,128,948
Cash and cash equivalents at the end of the year	1,596,525	976,095

The notes on pages 16 to 29 form part of these financial statements

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Scripture Union International Council is a registered charitable company limited by guarantee under company registration number 3678243.

The company's registered office is situated at 13 Wareham Road, Lytchett Matravers, Poole, England, BH16 6FA.

The charitable company's main objectives are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations			
Donations & legacies	157,280	773,164	930,444
Contributions from SU Movements	497,474	-	497,474
Team Support	65,826	-	65,826
Subtotal detailed disclosure	720,580	773,164	1,493,744
Donations	-	-	-
	720,580	773,164	1,493,744

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations			
Donations & legacies	32,631	247,175	279,806
Contributions from SU Movements	494,877	-	494,877
Team Support	66,761	-	66,761
Subtotal detailed disclosure	594,269	247,175	841,444
Donations	-	-	-
	594,269	247,175	841,444

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Programme & publications	515	515	7,827

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Bank interest	411	411	929

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Ministry	140,538	114,597	255,135
Community	114,286	75,480	189,766
Sustainability	186,832	136,577	323,409
Partnership	44,482	32,756	77,238
Governance	106,378	62,663	169,041
	592,516	422,073	1,014,589

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Ministry	203,238	67,891	271,129
Community	120,334	42,785	163,119
Sustainability	217,735	77,417	295,152
Partnership	52,221	18,567	70,788
Governance	99,899	35,520	135,419
	693,427	242,180	935,607

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Ministry	119,772	50,470	84,893	255,135
Community	75,480	31,807	82,479	189,766
Sustainability	136,577	57,552	129,280	323,409
Partnership	32,756	13,803	30,679	77,238
Governance	62,663	26,405	79,973	169,041
	427,248	180,037	407,304	1,014,589

	<i>Activities undertaken directly 2019 £</i>	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Ministry	67,515	54,209	149,405	271,129
Community	34,800	34,163	94,156	163,119
Sustainability	62,968	61,816	170,368	295,152
Partnership	15,102	14,826	40,860	70,788
Governance	28,890	28,362	78,167	135,419
	209,275	193,376	532,956	935,607

8. Analysis of grants

	2020 £	2019 £
Grants to SU Movements:		
Asia	21,685	32,413
Europe	145,519	147,633
Pacific	12,833	13,330
	180,037	193,376

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9. Auditors' remuneration

	2020 £	2019 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	4,152	6,000

10. Staff costs

	2020 £	2019 £
Wages and salaries	304,903	308,290
Social security costs	3,611	6,855
Contribution to defined contribution pension schemes	8,651	9,301
	317,165	324,446

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Administration & Finance	3	3
International Director, Specialists & Field Development Staff	5	5
	8	8

No employee received remuneration amounting to more than £60,000 in either year.

Scripture Union International Council utilised the services of five individuals during the year who are not employed by the company directly but are seconded under agreement with a particular Scripture Union movement. Salary related costs were recharged to Scripture Union International Council for these employees. None of these individuals were paid more than £60,000.

During the year key management, including the International Director, received salaries totalling £96,277 (2019: £100,633)

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. Directors' remuneration and expenses

During the year, one Director received remuneration from the Company. The Company's Articles of Association authorises the payment of remuneration to the International Director, Monika Kuszmierz. Amounts are recharged from SU Germany to Scripture Union International Council relating to the International Director's salary, as well as the reimbursement of travel & related costs incurred in relation to the performance of her duties. The value of Directors' remuneration and other benefits was as follows:

		2020 £	2019 £
Mrs Monika Kuszmierz	Remuneration & associated costs of employment	55,872	55,043

During the year ended 31 December 2020, expenses for travel and related costs totalling £NIL were reimbursed or paid directly to Directors (2019: £4,190).

12. Debtors

	2020 £	2019 £
Due after more than one year		
Other debtors	9,950	-
	9,950	-
Due within one year		
Trade debtors	1,887	14,473
Other debtors	112,746	167,022
Prepayments and accrued income	6,049	20,414
	130,632	201,909

Included in other debtors are funds of £86,013 (2019: £83,135) relating to deposits held by SU Malaysia on behalf of SUIC that are restricted specifically for the activities in East West Asia.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	10,492	2,381
Other creditors	56,901	20,023
Accruals and deferred income	7,139	15,994
	<u>74,532</u>	<u>38,398</u>

14. Financial instruments

	2020	2019
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>1,596,525</u>	<u>976,095</u>

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Discretionary Fund	5,176	-	(5,176)	-	-
International Development Fund	135,738	-	-	-	135,738
Transition Reserve	110,000	-	-	-	110,000
	<u>250,914</u>	<u>-</u>	<u>(5,176)</u>	<u>-</u>	<u>245,738</u>
General funds					
General Funds	312,478	721,505	(587,340)	32,939	479,582
	<u>312,478</u>	<u>721,505</u>	<u>(587,340)</u>	<u>32,939</u>	<u>479,582</u>
Total Unrestricted funds	<u>563,392</u>	<u>721,505</u>	<u>(592,516)</u>	<u>32,939</u>	<u>725,320</u>
Restricted funds					
Development Fund	312,262	570,380	(257,016)	-	625,626
Revolving Fund	58,231	-	-	-	58,231
Children's Ministry	1,065	-	(1,065)	-	-
Global Emergency Relief Fund	-	146,058	(49,887)	-	96,171
Publishing Ministry	10,091	-	-	-	10,091
Sustain	43,518	16,658	(22,684)	-	37,492
Travel Fund	5,588	8,221	(1,217)	-	12,592
Mission Grant Activity	135,398	29,112	(87,377)	-	77,133
Staff Emergency Welfare Fund	9,425	2,360	(1,850)	-	9,935
Bible Engagement Consultation	636	375	(977)	-	34
	<u>576,214</u>	<u>773,164</u>	<u>(422,073)</u>	<u>-</u>	<u>927,305</u>
Total of funds	<u>1,139,606</u>	<u>1,494,669</u>	<u>(1,014,589)</u>	<u>32,939</u>	<u>1,652,625</u>

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds						
Designated funds						
Discretionary Fund	5,176	-	-	-	-	5,176
International Development Fund	138,034	-	(2,296)	-	-	135,738
Transition Reserve	110,000	-	-	-	-	110,000
	<u>253,210</u>	<u>-</u>	<u>(2,296)</u>	<u>-</u>	<u>-</u>	<u>250,914</u>
General funds						
General Funds	<u>302,152</u>	<u>603,026</u>	<u>(691,132)</u>	<u>128,491</u>	<u>(30,059)</u>	<u>312,478</u>
Total Unrestricted funds	<u>555,362</u>	<u>603,026</u>	<u>(693,428)</u>	<u>128,491</u>	<u>(30,059)</u>	<u>563,392</u>
Restricted funds						
Development Fund	345,256	194,131	(196,310)	(30,815)	-	312,262
Revolving Fund	58,231	-	-	-	-	58,231
Children's Ministry	1,065	-	-	-	-	1,065
Global Training Strategy	9,999	101	(10,100)	-	-	-
Publishing Ministry	10,091	-	-	-	-	10,091
Sustain	55,143	6,562	(18,187)	-	-	43,518
Travel Fund	8,489	8,254	(6,519)	(4,636)	-	5,588
Mission Grant Activity	201,108	35,973	(8,643)	(93,040)	-	135,398
Staff Emergency Welfare Fund	10,328	1,518	(2,421)	-	-	9,425

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2019 £</i>
Bible Engagement Consultation	-	636	-	-	-	636
	<u>699,710</u>	<u>247,175</u>	<u>(242,180)</u>	<u>(128,491)</u>	<u>-</u>	<u>576,214</u>
Total of funds	<u><u>1,255,072</u></u>	<u><u>850,201</u></u>	<u><u>(935,608)</u></u>	<u><u>-</u></u>	<u><u>(30,059)</u></u>	<u><u>1,139,606</u></u>

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Designated funds	250,914	-	(5,176)	-	245,738
General funds	312,478	721,505	(587,340)	32,939	479,582
Restricted funds	576,214	773,164	(422,073)	-	927,305
	<u>1,139,606</u>	<u>1,494,669</u>	<u>(1,014,589)</u>	<u>32,939</u>	<u>1,652,625</u>

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2019 £</i>
Designated funds	253,210	-	(2,296)	-	-	250,914
General funds	302,152	603,026	(691,132)	128,491	(30,059)	312,478
Restricted funds	699,710	247,175	(242,180)	(128,491)	-	576,214
	<u>1,255,072</u>	<u>850,201</u>	<u>(935,608)</u>	<u>-</u>	<u>(30,059)</u>	<u>1,139,606</u>

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17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Debtors due after more than one year	9,950	-	9,950
Current assets	789,902	927,305	1,717,207
Creditors due within one year	(74,532)	-	(74,532)
Total	725,320	927,305	1,652,625

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	601,790	576,214	1,178,004
Creditors due within one year	(38,398)	-	(38,398)
Total	563,392	576,214	1,139,606

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	480,081	(85,407)
Adjustments for:		
Dividends, interests and rents from investments	(411)	(928)
Decrease in debtors	71,277	9,027
Increase/(decrease) in creditors	36,133	(46,415)
Foreign exchange difference	32,939	(30,059)
Net cash provided by/(used in) operating activities	620,019	(153,782)

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19. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	1,596,525	976,095
Total cash and cash equivalents	1,596,525	976,095

20. Analysis of Net Debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	976,095	620,430	1,596,525
	976,095	620,430	1,596,525

21. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £8,651 (2019: £9,301). There were no amounts payable and included in creditors at the balance sheet date.

22. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

23. Related party transactions

During the year, unrestricted donations from Directors amounted to £12,217 (2019: £6,083). SU Movements have not been treated as related parties. There were no other related party transactions.

24. PAASE disclosure

In common with many other charitable company's of our size and nature, we use our auditors to assist with the preparation of financial statements.

25. Controlling party

The charitable company is controlled by the Board of Directors.