

Scripture Union Northern Ireland

Northern Ireland · Charity number 104852

Details

Known as	SUNI
Status	Received
Company number	1008002
Registered	2016-04-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Scripture Union Northern Ireland Beechill Business Park 96 Beechill Road Belfast BT8 7qn BT8 7QN
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Activities

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

What the charity does: The advancement of education, The advancement of religion, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Cross-border/cross-community, Disability, Education/training, Grant making, Playgroup/after schools, Relief of poverty, Religious activities, Sport/recreation, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Adult training,Children (5-13 year olds),General public,Learning disabilities,Parents,Physical disabilities,Preschool (0-5 year olds),Sensory disabilities,Voluntary and community sector,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,168,879	£1,122,469	£-39,915	28

Trustees

Name	Role	Appointed
Claire Elizabeth Jane Stewart		
Emma Jane Paul		
Mr Mark Mason		
Mrs Beth Patterson		
Ms Rachel Margaret Craig		
William Thomas Paul		

Accounts

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	448,458	336,826	785,284	834,451
Charitable activities	6	304,911	–	304,911	252,087
Other trading activities	7	7,608	–	7,608	8,010
Investment income	8	19,803	–	19,803	15,350
Other income	9	51,273	–	51,273	35,175
Total income		<u>832,053</u>	<u>336,826</u>	<u>1,168,879</u>	<u>1,145,073</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	15,334	–	15,334	15,775
Expenditure on charitable activities	11	830,012	277,123	1,107,135	1,010,389
Total expenditure		<u>845,346</u>	<u>277,123</u>	<u>1,122,469</u>	<u>1,026,164</u>
Net income		<u>(13,293)</u>	<u>59,703</u>	<u>46,410</u>	<u>118,909</u>
Transfers between funds		52,800	(52,800)	–	–
Net movement in funds		<u>39,507</u>	<u>6,903</u>	<u>46,410</u>	<u>118,909</u>
Reconciliation of funds					
Total funds brought forward		1,694,151	274,335	1,968,486	1,849,577
Total funds carried forward		<u>1,733,658</u>	<u>281,238</u>	<u>2,014,896</u>	<u>1,968,486</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	374,174	1,182,470
Current assets			
Non-current asset held for sale	17	807,500	—
Stocks	18	400	400
Debtors	19	25,796	12,240
Cash Investments	20	325,000	325,000
Cash at bank and in hand		521,941	497,685
		<u>1,680,637</u>	<u>835,325</u>
Creditors: amounts falling due within one year	22	<u>39,915</u>	<u>49,309</u>
Net current assets		<u>1,640,722</u>	<u>786,016</u>
Total assets less current liabilities		<u>2,014,896</u>	<u>1,968,486</u>
Net assets		<u>2,014,896</u>	<u>1,968,486</u>
Funds of the charity			
Restricted funds		281,238	274,335
Unrestricted funds		<u>1,733,658</u>	<u>1,694,151</u>
Total charity funds	23	<u>2,014,896</u>	<u>1,968,486</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 18 November 2025, and are signed on behalf of the board by:



R Craig
Trustee

The notes on pages 21 to 33 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		46,410	118,909
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		13,728	14,140
Other interest receivable and similar income		(19,803)	(15,350)
Interest payable and similar charges		2,360	2,402
Accrued (income)/expenses		(14,050)	33,372
<i>Changes in:</i>			
Trade and other debtors		(13,556)	(3,158)
Trade and other creditors		4,656	(1,203)
Cash generated from operations		19,745	149,112
Interest paid		(2,360)	(2,402)
Interest received		19,803	15,350
Net cash from operating activities		<u>37,188</u>	<u>162,060</u>
Cash flows from investing activities			
Purchase of tangible assets		(12,932)	(2,414)
Net cash used in investing activities		<u>(12,932)</u>	<u>(2,414)</u>
Cash flows from financing activities			
Proceeds from borrowings		—	(1,094)
Net cash used in financing activities		<u>—</u>	<u>(1,094)</u>
Net increase in cash and cash equivalents		24,256	158,552
Cash and cash equivalents at beginning of year		<u>822,685</u>	<u>664,133</u>
Cash and cash equivalents at end of year	21	<u>846,941</u>	<u>822,685</u>

The notes on pages 21 to 33 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Equipment	- 10% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Scripture Union Northern Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	298,413	—	298,413
Schools Districts Project	—	336,826	336,826
International Projects	9,237	—	9,237
Legacies			
Legacy	140,808	—	140,808
	<u>448,458</u>	<u>336,826</u>	<u>785,284</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	320,323	—	320,323
Schools Districts Project	—	344,307	344,307
International Projects	10,197	—	10,197
Legacies			
Legacy	159,624	—	159,624
	<u>490,144</u>	<u>344,307</u>	<u>834,451</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Camps and Missions	303,165	303,165	250,131	250,131
Special Events and Training	1,746	1,746	1,956	1,956
	<u>304,911</u>	<u>304,911</u>	<u>252,087</u>	<u>252,087</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Resource sales	7,608	7,608	8,010	8,010

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest	<u>19,803</u>	<u>19,803</u>	<u>15,350</u>	<u>15,350</u>

9. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Rent	<u>51,273</u>	<u>51,273</u>	<u>35,175</u>	<u>35,175</u>

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Resources	<u>15,334</u>	<u>15,334</u>	<u>15,775</u>	<u>15,775</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
To promote the word of God	881,032	215,029	1,096,061	1,000,171
Governance costs	—	11,074	11,074	10,218
	<u>881,032</u>	<u>226,103</u>	<u>1,107,135</u>	<u>1,010,389</u>

12. General support

	Analysis of Support Costs	Total 2025	Total 2024
	£	£	£
Staff costs	50,982	50,982	51,676
Premises	52,514	52,514	62,154
Communications and IT	38,718	38,718	24,409
General office	52,761	52,761	58,288
Human resources	20,054	20,054	10,613
Governance costs	11,074	11,074	10,218
	<u>226,103</u>	<u>226,103</u>	<u>217,358</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	13,728	14,140
Fees payable for the audit of the financial statements	<u>7,820</u>	<u>7,816</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	580,590	506,941
Social Security Costs	44,733	40,602
Pension Costs	22,984	15,689
	<u>648,307</u>	<u>563,232</u>

The average head count of employees during the year was 28 (2024: 26).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the Charity. The total compensation paid to key management personnel for services provided to the Charity was £122,249 (2024: £91,268).

The key management personnel of the Charity comprise the General Director, Finance Manager & Operations Manager.

15. Trustee remuneration and expenses

The charity trustees were not paid and did not receive any other benefits from employment with the Charity in the year (2024: £Nil). No Charity trustee received payment for professional or other services supplied to the Charity (2024: £Nil).

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Tangible fixed assets

	Freehold property £	Land £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 April 2024	366,865	807,500	83,907	120,360	1,378,632
Additions	9,305	—	—	3,627	12,932
Transfers	—	(807,500)	—	—	(807,500)
At 31 March 2025	<u>376,170</u>	<u>—</u>	<u>83,907</u>	<u>123,987</u>	<u>584,064</u>
Depreciation					
At 1 April 2024	21,949	—	67,596	106,617	196,162
Charge for the year	7,523	—	1,181	5,024	13,728
At 31 March 2025	<u>29,472</u>	<u>—</u>	<u>68,777</u>	<u>111,641</u>	<u>209,890</u>
Carrying amount					
At 31 March 2025	<u>346,698</u>	<u>—</u>	<u>15,130</u>	<u>12,346</u>	<u>374,174</u>
At 31 March 2024	<u>344,916</u>	<u>807,500</u>	<u>16,311</u>	<u>13,743</u>	<u>1,182,470</u>

17. Non-current asset held for sale

	Non-current asset held for sale £
Cost	
At 1 April 2024	—
Additions	—
Transfers	807,500
At 31 March 2025	<u>807,500</u>
Impairment	
At 1 April 2024 and 31 March 2025	—
Carrying amount	
At 31 March 2025	<u>807,500</u>
At 31 March 2024	<u>—</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Stocks

	2025	2024
	£	£
Finished goods and goods for resale	<u>400</u>	<u>400</u>

19. Debtors

	2025	2024
	£	£
Trade debtors	31	31
Other debtors	<u>25,765</u>	<u>12,209</u>
	<u>25,796</u>	<u>12,240</u>

20. Cash investments

	2025	2024
	£	£
Short-term deposits	<u>325,000</u>	<u>325,000</u>

21. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024
	£	£
Cash at bank and in hand	521,941	497,685
Short-term deposits	<u>325,000</u>	<u>325,000</u>
	<u>846,941</u>	<u>822,685</u>

22. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	4,845	1,239
Trade creditors	21	—
Accruals and deferred income	26,172	40,222
Social security and other taxes	<u>8,877</u>	<u>7,848</u>
	<u>39,915</u>	<u>49,309</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	1,543,777	832,053	(845,346)	62,105	1,592,589
Capital Building Funds	150,374	—	—	(9,305)	141,069
	<u>1,694,151</u>	<u>832,053</u>	<u>(845,346)</u>	<u>52,800</u>	<u>1,733,658</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	1,441,526	800,766	(749,344)	50,829	1,543,777
Capital Building Funds	150,374	—	—	—	150,374
	<u>1,591,900</u>	<u>800,766</u>	<u>(749,344)</u>	<u>50,829</u>	<u>1,694,151</u>

The total designated fund 'Capital Building Funds' is in relation to the major roof repairs and change of all lighting to LED panels for the building, with work to be completed by March 2026.

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Schools Districts - East Belfast	40,935	33,508	(28,759)	(5,280)	40,404
Schools Districts - North Coast	21,295	33,964	(29,390)	(5,280)	20,589
Schools Districts - Ballymena	32,685	39,780	(30,815)	(5,280)	36,370
Schools Districts - North Down	36,612	30,193	(23,929)	(5,280)	37,596
Schools Districts - Antrim/ Lisburn	—	33,846	(21,987)	(5,280)	6,579

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds *(continued)*

Schools Districts - East Antrim	26,775	34,963	(28,528)	(5,280)	27,930
Schools Districts - Fermanagh	30,845	37,760	(33,397)	(5,280)	29,928
Camps Support a Child Project	1,665	—	—	—	1,665
Schools Districts - Omagh and Castlederg	5,492	26,484	(24,633)	(5,280)	2,063
Schools Districts - North West	34,633	32,270	(28,500)	(5,280)	33,123
Schools Districts - North Belfast	43,398	34,058	(27,185)	(5,280)	44,991
	<u>274,335</u>	<u>336,826</u>	<u>(277,123)</u>	<u>(52,800)</u>	<u>281,238</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Schools Districts - East Belfast	33,269	34,069	(21,123)	(5,280)	40,935
Schools Districts - North Coast	12,682	43,573	(29,680)	(5,280)	21,295
Schools Districts - Ballymena	31,802	37,121	(30,958)	(5,280)	32,685
Schools Districts - North Down	35,489	34,379	(27,976)	(5,280)	36,612
Schools Districts - Antrim/ Lisburn	—	32,063	(28,754)	(3,309)	—
Schools Districts - East Antrim	27,122	32,538	(27,605)	(5,280)	26,775
Schools Districts - Fermanagh	28,677	40,227	(32,779)	(5,280)	30,845
Camps Support a Child Project	1,665	—	—	—	1,665
Schools Districts - Omagh and Castlederg	—	31,872	(21,100)	(5,280)	5,492
Schools Districts - North West	39,211	30,076	(29,374)	(5,280)	34,633
Schools Districts - North Belfast	47,760	28,389	(27,471)	(5,280)	43,398
	<u>257,677</u>	<u>344,307</u>	<u>(276,820)</u>	<u>(50,829)</u>	<u>274,335</u>

Fund transfers represent amounts contributed from each Schools District Project towards central costs.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	374,174	–	374,174
Current assets	1,399,399	281,238	1,680,637
Creditors less than 1 year	(39,915)	–	(39,915)
Net assets	1,733,658	281,238	2,014,896

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,182,470	–	1,182,470
Current assets	560,990	274,335	835,325
Creditors less than 1 year	(49,275)	–	(49,275)
Net assets	1,694,185	274,335	1,968,520

25. Taxation

The charities activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

26. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	497,685	24,256	521,941
Debt due within one year	(1,239)	(3,606)	(4,845)
Current asset investments	325,000	–	325,000
	821,446	20,650	842,096

27. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

28. Related parties

There were no related party transactions during the year.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

29. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	298,413	320,323
Schools Districts Project	336,826	344,307
International Projects	9,237	10,197
Legacy	140,808	159,624
	<u>785,284</u>	<u>834,451</u>
 Charitable activities		
Camps and Missions	303,165	250,131
Special Events and Training	1,746	1,956
	<u>304,911</u>	<u>252,087</u>
 Other trading activities		
Resource sales	<u>7,608</u>	<u>8,010</u>
 Investment income		
Bank interest	<u>19,803</u>	<u>15,350</u>
 Other income		
Rent	<u>51,273</u>	<u>35,175</u>
 Total income	<u>1,168,879</u>	<u>1,145,073</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Costs of other trading activities		
Resources		
Purchases	5,502	6,493
Wages and salaries	9,832	9,282
	<u>15,334</u>	<u>15,775</u>
 Costs of other trading activities	 <u>15,334</u>	 <u>15,775</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
To promote the word of God		
<i>Activities undertaken directly</i>		
School Costs	134,694	134,653
Schools Districts Costs	336,202	334,642
Camps and Missions	394,143	305,848
Staff Travel and other expenses	15,993	17,888
	<u>881,032</u>	<u>793,031</u>
<i>Support costs</i>		
Wages/salaries	50,982	51,676
Rent & Water	2,107	3,583
Light & Heat	14,944	20,939
Repairs & Maintenance	7,080	7,900
Insurance	24,826	25,637
Legal and professional fees	7,289	2,775
Telephone	8,880	10,320
Printing, Postage and Stationery	26,992	24,514
Depreciation	13,728	14,140
Subscriptions	390	325
Cleaning	3,557	4,095
Computer Costs	20,646	14,089
Training	2,343	695
General Costs	1,681	1,301
Payments to British Isles Regional Council	990	1,080
Advertising	9,192	8,815
Payments to Scripture Union International	9,432	9,934
Ministry development	9,970	5,322
	<u>215,029</u>	<u>207,140</u>
Governance costs		
Audit fees	8,714	7,816
Bank Charges	2,360	2,402
	<u>11,074</u>	<u>10,218</u>
Expenditure on charitable activities	<u>1,107,135</u>	<u>1,010,389</u>
Total expenditure	<u>1,122,469</u>	<u>1,026,164</u>
Net income	<u>46,410</u>	<u>118,909</u>

Accounts

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	490,144	344,307	834,451	644,063
Charitable activities	6	252,087	—	252,087	226,875
Other trading activities	7	8,010	—	8,010	8,842
Investment income	8	15,350	—	15,350	2,046
Other income	9	35,175	—	35,175	12,922
Total income		<u>800,766</u>	<u>344,307</u>	<u>1,145,073</u>	<u>894,748</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	15,775	—	15,775	16,777
Expenditure on charitable activities	11	733,569	276,820	1,010,389	966,035
Total expenditure		<u>749,344</u>	<u>276,820</u>	<u>1,026,164</u>	<u>982,812</u>
Net income/(expenditure)		<u>51,422</u>	<u>67,487</u>	<u>118,909</u>	<u>(88,064)</u>
Transfers between funds		50,829	(50,829)	—	—
Net movement in funds		<u>102,251</u>	<u>16,658</u>	<u>118,909</u>	<u>(88,064)</u>
Reconciliation of funds					
Total funds brought forward		1,591,900	257,677	1,849,577	1,937,641
Total funds carried forward		<u>1,694,151</u>	<u>274,335</u>	<u>1,968,486</u>	<u>1,849,577</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 32 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

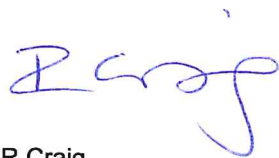
Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	1,182,470	1,194,196
Current assets			
Stocks	17	400	400
Debtors	18	12,240	9,082
Cash Investments	19	325,000	274,982
Cash at bank and in hand		497,685	389,151
		<u>835,325</u>	<u>673,615</u>
Creditors: amounts falling due within one year	21	49,309	18,234
Net current assets		<u>786,016</u>	<u>655,381</u>
Total assets less current liabilities		<u>1,968,486</u>	<u>1,849,577</u>
Net assets		<u>1,968,486</u>	<u>1,849,577</u>
Funds of the charity			
Restricted funds		274,335	257,677
Unrestricted funds		<u>1,694,151</u>	<u>1,591,900</u>
Total charity funds	22	<u>1,968,486</u>	<u>1,849,577</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 12 November 2024, and are signed on behalf of the board by:



R Craig
Trustee

The notes on pages 21 to 32 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net income/(expenditure)		118,909	(88,064)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		14,140	17,615
Other interest receivable and similar income		(15,350)	(2,046)
Interest payable and similar charges		2,402	1,938
Accrued expenses/(income)		33,372	(6,001)
<i>Changes in:</i>			
Trade and other debtors		(3,158)	294,675
Trade and other creditors		(1,203)	140
Cash generated from operations		149,112	218,257
Interest paid		(2,402)	(1,938)
Interest received		15,350	2,046
Net cash from operating activities		<u>162,060</u>	<u>218,365</u>
Cash flows from investing activities			
Purchase of tangible assets		(2,414)	(16,801)
Net cash used in investing activities		<u>(2,414)</u>	<u>(16,801)</u>
Cash flows from financing activities			
Proceeds from borrowings		(1,094)	2,333
Net cash (used in)/from financing activities		<u>(1,094)</u>	<u>2,333</u>
Net increase in cash and cash equivalents		158,552	203,897
Cash and cash equivalents at beginning of year		664,133	460,236
Cash and cash equivalents at end of year	20	<u>822,685</u>	<u>664,133</u>

The notes on pages 21 to 32 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity, and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Equipment	- 10% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Scripture Union is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	320,323	—	320,323
E3 Project	—	344,307	344,307
International Projects	10,197	—	10,197
Legacies			
Legacy	159,624	—	159,624
	<u>490,144</u>	<u>344,307</u>	<u>834,451</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	253,571	—	253,571
E3 Project	—	295,347	295,347
International Projects	16,573	—	16,573
Legacies			
Legacy	78,572	—	78,572
	<u>348,716</u>	<u>295,347</u>	<u>644,063</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Camps and Missions	250,131	250,131	219,227	219,227
Special Events and Training	1,956	1,956	7,648	7,648
	<u>252,087</u>	<u>252,087</u>	<u>226,875</u>	<u>226,875</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop income	8,010	8,010	8,842	8,842

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest	15,350	15,350	2,046	2,046

9. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Rent	35,175	35,175	12,922	12,922

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Shop costs	15,775	15,775	16,777	16,777

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
To promote the word of God	793,031	207,140	1,000,171	959,944
Governance costs	—	10,218	10,218	6,091
	793,031	217,358	1,010,389	966,035

12. General support

	Analysis of Support Costs	Total 2024	Total 2023
	£	£	£
Staff costs	51,676	51,676	59,004
Premises	62,154	62,154	53,791
Communications and IT	24,409	24,409	19,197
General office	58,288	58,288	70,203
Human resources	10,613	10,613	10,881
Governance costs	10,218	10,218	6,091
	217,358	217,358	219,167

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	14,140	17,615
Operating lease rentals	—	64
Fees payable for the audit of the financial statements	7,816	4,153
	<u>7,816</u>	<u>4,153</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	506,941	478,862
Social Security Costs	40,602	36,615
Pension Costs	15,689	14,279
	<u>563,232</u>	<u>529,756</u>

The average head count of employees during the year was 26 (2023: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>26</u>	<u>25</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £91,268 (2023: £86,065).

15. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

The key management personnel of the charity comprise the Trustees, General Director and Finance & Operations Manager. The total employee benefits of the key management personnel of the charity total £91,268 (2023: £86,065).

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Tangible fixed assets

	Freehold property £	Land £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 April 2023	365,305	807,500	83,053	120,360	1,376,218
Additions	1,560	—	854	—	2,414
At 31 March 2024	366,865	807,500	83,907	120,360	1,378,632
Depreciation					
At 1 April 2023	14,612	—	66,283	101,127	182,022
Charge for the year	7,337	—	1,313	5,490	14,140
At 31 March 2024	21,949	—	67,596	106,617	196,162
Carrying amount					
At 31 March 2024	344,916	807,500	16,311	13,743	1,182,470
At 31 March 2023	350,693	807,500	16,770	19,233	1,194,196

17. Stocks

	2024 £	2023 £
Finished goods and goods for resale	400	400

18. Debtors

	2024 £	2023 £
Trade debtors	31	31
Other debtors	12,209	9,051
	12,240	9,082

19. Cash investments

	2024 £	2023 £
Short-term deposits	325,000	274,982

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2024 £	2023 £
Cash at bank and in hand	497,685	389,151
Short-term deposits	325,000	274,982
	<u>822,685</u>	<u>664,133</u>

21. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	1,239	2,333
Trade creditors	—	1,564
Accruals and deferred income	40,222	6,850
Social security and other taxes	7,848	7,487
	<u>49,309</u>	<u>18,234</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	1,441,526	800,766	(749,344)	50,829	1,543,777
Capital Building Funds	150,374	—	—	—	150,374
	<u>1,591,900</u>	<u>800,766</u>	<u>(749,344)</u>	<u>50,829</u>	<u>1,694,151</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	1,503,618	599,401	(708,868)	47,375	1,441,526
Capital Building Funds	150,374	—	—	—	150,374
	<u>1,653,992</u>	<u>599,401</u>	<u>(708,868)</u>	<u>47,375</u>	<u>1,591,900</u>

The total designated fund 'Capital Building Funds' is in relation to the major roof repairs and change of all lighting to LED panels for the building, with work to be completed by March 2026.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
E3- East Belfast	33,269	34,069	(21,123)	(5,280)	40,935
E3- North Coast	12,682	43,573	(29,680)	(5,280)	21,295
E3- Ballymena	31,802	37,121	(30,958)	(5,280)	32,685
E3- North Down	35,489	34,379	(27,976)	(5,280)	36,612
E3- Antrim/ Lisburn	—	32,063	(28,754)	(3,309)	—
E3- South East Antrim	27,122	32,538	(27,605)	(5,280)	26,775
E3- Fermanagh	28,677	40,227	(32,779)	(5,280)	30,845
Camps Support a Child Project	1,665	—	—	—	1,665
E3 - Omagh and Castlederg	—	31,872	(21,100)	(5,280)	5,492
E3 - North West	39,211	30,076	(29,374)	(5,280)	34,633
E3 - North Belfast	47,760	28,389	(27,471)	(5,280)	43,398
	<u>257,677</u>	<u>344,307</u>	<u>(276,820)</u>	<u>(50,829)</u>	<u>274,335</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
E3- East Belfast	31,896	30,196	(23,543)	(5,280)	33,269
E3- North Coast	9,591	37,643	(29,272)	(5,280)	12,682
E3- Ballymena	26,818	36,576	(26,312)	(5,280)	31,802
E3- North Down	43,349	25,542	(28,122)	(5,280)	35,489
E3- Antrim/ Lisburn	5,899	23,216	(27,681)	(1,434)	—
E3- South East Antrim	38,155	20,445	(26,198)	(5,280)	27,122
E3- Fermanagh	27,825	35,740	(29,608)	(5,280)	28,677
Camps Support a Child Project	1,665	—	—	—	1,665
E3 - Omagh and Castlederg	3,813	26,358	(26,470)	(3,701)	—
E3 - North West	41,110	33,352	(29,971)	(5,280)	39,211
E3 - North Belfast	53,528	26,279	(26,767)	(5,280)	47,760
	<u>283,649</u>	<u>295,347</u>	<u>(273,944)</u>	<u>(47,375)</u>	<u>257,677</u>

Fund transfers represent amounts contributed from each E3 Project area towards central costs.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,182,470	—	1,182,470
Current assets	560,990	274,335	835,325
Creditors less than 1 year	(49,275)	—	(49,275)
Net assets	1,694,185	274,335	1,968,520

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,194,196	—	1,194,196
Current assets	415,938	257,677	673,615
Creditors less than 1 year	(18,234)	—	(18,234)
Net assets	1,591,900	257,677	1,849,577

24. Taxation

The charities activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

25. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	389,151	108,534	497,685
Debt due within one year	(2,333)	1,094	(1,239)
Current asset investments	274,982	50,018	325,000
	661,800	159,646	821,446

26. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

27. Related parties

There were no related party transactions during the year.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

28. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	320,323	253,571
E3 Project	344,307	295,347
International Projects	10,197	16,573
Legacy	159,624	78,572
	<u>834,451</u>	<u>644,063</u>
 Charitable activities		
Camps and Missions	250,131	219,227
Special Events and Training	1,956	7,648
	<u>252,087</u>	<u>226,875</u>
 Other trading activities		
Shop income	<u>8,010</u>	<u>8,842</u>
 Investment income		
Bank interest	<u>15,350</u>	<u>2,046</u>
 Other income		
Rent	<u>35,175</u>	<u>12,922</u>
 Total income	<u><u>1,145,073</u></u>	<u><u>894,748</u></u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Costs of other trading activities - Shop costs		
Shop costs - purchases	6,493	8,239
Shop costs - wages and salaries	9,282	8,538
	<u>15,775</u>	<u>16,777</u>
 Costs of other trading activities	 <u>15,775</u>	 <u>16,777</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
To promote the word of God		
<i>Activities undertaken directly</i>		
School Costs	134,653	115,133
E3 District Costs	334,642	325,935
Camps and Missions	305,848	291,157
Staff Travel and other expenses	17,888	14,643
	<u>793,031</u>	<u>746,868</u>
<i>Support costs</i>		
Wages/salaries	51,676	59,004
Leasing	—	64
Rent & Water	3,583	254
Light & Heat	20,939	19,046
Repairs & Maintenance	7,900	4,697
Insurance	25,637	23,961
Legal and professional fees	2,775	(1,172)
Telephone	10,320	9,659
Printing, Postage and Stationery	24,514	37,345
Depreciation	14,140	17,615
Subscriptions	325	325
Cleaning	4,095	5,769
Computer Costs	14,089	9,538
Training	695	495
General Costs	1,301	100
Payments to British Isles Regional Council	1,080	2,461
Advertising	8,815	7,925
Payments to St Petersburg	9,934	15,990
Ministry development	5,322	—
	<u>207,140</u>	<u>213,076</u>
Governance costs		
Audit fees	7,816	4,153
Bank Charges	2,402	1,938
	<u>10,218</u>	<u>6,091</u>
Expenditure on charitable activities	<u>1,010,389</u>	<u>966,035</u>
Net income/(expenditure)	<u>118,909</u>	<u>(88,064)</u>

Scripture Union Northern Ireland

Northern Ireland - Charity number 104852

Annual report

COMPANY REGISTRATION NUMBER: NI008002
CHARITY REGISTRATION NUMBER: 104852

Scripture Union (Northern Ireland)
Company Limited by Guarantee
Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Scripture Union (Northern Ireland)

Charity registration number 104852

Company registration number NI008002

Principal office and registered office Beechill Business Park
96 Beechill Road
Belfast
BT8 7QN

The trustees

C Stewart (Treasurer)	(Appointed 14 November 2023)
A Steele	(Appointed 14 November 2023)
W Paul	(Appointed 14 November 2023)
E Paul	(Appointed 14 November 2023)
A Aicken	(Resigned 11 June 2024)
M McKeown	
R Craig	
J Cubitt (Treasurer)	(Resigned 20 June 2023)
H Marshall	
M Mason	
Beth Patterson	

Company secretary D Wharton

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Ulster Bank Limited
Arches Retail Park
Belfast
BT5 4AF

Solicitors Hewitt and Gilpin
Thomas House
14-16 James Street South
Belfast
BT2 7GA

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

- Governing Document

Scripture Union Northern Ireland (herein referred to as "the Company", "the Charity" or "SUN") is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 16 January 1970.

- Appointment of Directors

In line with the Articles of Association, the Directors have the power to appoint or co-opt a fit and proper person to serve for a period of time as a Director. Directors serve for three-year terms and are eligible for re-election at the end of their term.

- Trustee induction and training

On appointment, new directors receive a briefing on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance of the Company. In March 2024, all Trustees received refresher training in relation to the duties and responsibilities of Charity trustees.

- Arrangements for Setting Pay and Remuneration of Key Management Personnel

The Directors consider the board of Directors, who are the Charity's trustees, and the senior management team to comprise the Key Management Personnel of the Charity in charge of directing and controlling, running, and operating the Charity. All directors give their time free, and no director received remuneration in the year. The Directors set the pay for senior staff at a level they believe reflects the nature of the role and the level of responsibility involved. This is reviewed annually in the light of the current performance, with reference being made to inflation and the cost-of-living index.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

- Organisation structure and how the Charity makes decisions

The Company is governed by its Board of Directors (known as the SU Council) which operates as detailed in the Charity's governing document, the Memorandum and Articles of Association. The Board meets nine times a year. A General Director (Damian Wharton who is not a director under company law) is appointed by the Board to administer the day-to-day operations of the Charity. To facilitate effective operations, the General Director has delegated authority approved by the Directors for operational matters including finance, employment and delivery of the charitable objectives.

- Relationships with related parties

There are no known related parties.

- Risk management

The Directors have a risk management strategy which comprises:

- An annual review of the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan, and
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The strategy has helped identify the major risks to which the Charity is exposed, assessed those risks and put in place systems to mitigate the risks. This has resulted in better emergency procedure and contingency plans and has also given an impetus towards better planning. Particular attention has been focused on non-financial risks arising from fire, health and safety of staff and volunteers, safety and security of the premises and safeguarding which is of paramount importance. A key element of the management of financial risks is the setting of reserves policy and its regular review by the Directors.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The Aims of Scripture Union (Northern Ireland) are:
Working with the churches, Scripture Union aims:

1. To make God's Good News known to children, young people and families and
2. To encourage people of all ages to meet God daily through 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 remain connected to our current context we have created a Strategy Document for our new strategy period to 2030. In summary, this states:

1) Our **Vision**

- To see all children and young people transformed by God's Good News.

2) Our **Mission**

That every child and young person in Northern Ireland would have the opportunity to:

- Hear and respond to God's Good News
- Discover and explore the Bible
- Develop and grow in their faith journey

At the core of everything we do with children and young people there is a desire to:

- Communicate with them in ways that are creative, engaging and relevant to their personal circumstances
- Open God's Word with all people, helping them gain greater and deeper understanding of God's big story
- See children, young people and their families progress in their lifelong journey from the here and now to eternity.

3) Our **Values**

Each of our values, as set out below, helps to bring clarity and focus to every aspect of our ministry. They remind us of the direction in which we are travelling and provide a sense of purpose as we relate to each other and to those we work alongside. In all we say and do, our desire is to honour God.

- Collaboration
- Dignity
- Excellence
- Integrity

4) Our **Strategic Priorities** and **Underpinning Foundations**

We want to be clear and transparent in where we choose to focus our attention throughout our new strategy period. These strategic priorities will help inform all that we do and enable us to achieve our overall vision, and they are as follows:

- Biblical Depth
 - People Development
 - Transformative Delivery
-

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Strong foundations provide us with confidence to continue to step out into God's plans and purposes. We recognise the importance of each foundation and seek to see each one strengthened and integrated across the SUNI movement.

- Spiritual Disciplines
- Excellent Governance
- Financial Stability
- Compelling Communication
- Adept Administration

In pursuance of our vision and mission, each department and subsequently each member of the staff team, uses an action plan to assist them in moving towards seeing our vision become reality. These action plans are reviewed on an annual basis and adjusted accordingly.

Each of our schools' workers and the volunteer teams who work alongside them, have had a variety of invitations to deliver curriculum-based content, lead assemblies and facilitate SU Groups in a variety of schools across NI.

Camps and Missions continue to be popular with the children and young people who attend our summer activities, and with the creation of a ministry development team, it has been encouraging to see greater collaboration across all that we do. We have seen continued growth across our schools' work, camps and missions alongside an improving infrastructure. Together we are interacting with around 65,000 children and young people and this year we mobilised over 1,700 volunteers.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The three core areas of our work are:

Schools Work

Since April 2023, SUNI staff (Schools Team and Ministry Development Team) have engaged with almost 59,000 pupils in 317 schools. Like previous years, we have engaged with some of these pupils on multiple occasions throughout the year. Again, the bulk of our engagements have been in Primary Schools (219) with visits to 67 Post Primary Schools and 31 Special Schools. Controlled Schools continue to be where the majority of our bookings come from. Our staff, collectively, visited 14 'new' schools this year, which continues to build on this encouraging figure over the last few years. Assemblies continue to be a key way for us to engage with schools and, this year, we delivered 531 assemblies (56 in Special Schools, 47 in Post Primary Schools and 428 in Primary Schools). Our staff were accompanied into schools by over 200 volunteers this year. Additionally, about 16 unaccompanied Church Teams engaged with schools (made up of over 40 individuals). Our District Support Teams (DSTs) are made up of 73 volunteers who support the Schools Workers in our ten districts. Finally, SU Groups in schools are run by well over 400 volunteers, the majority of whom are teachers. 8 Districts delivered Inter-schools' events this year combining 36 schools (one was a Primary 'Connect' event and the rest gathered together Post Primary SU Groups).

In terms of school SU Groups, our staff visited over 100 groups this year where they met with over 3480 pupils. The attendance at the groups visited was on average 34 members per group, with some groups numbering more than 100 whilst others were in single figures. Encouragingly, 11 new SU Groups were set up this year. 5 districts offered training events to churches this year with a total of at least 130 participants, as well as various one-to-one training opportunities.

The North Coast Schools district celebrated its 20th anniversary this year with a year of special events to mark the occasion, including a special service reuniting all four previous district workers.

This year has seen some changes in our Schools Team, with new workers established in five districts (of whom four are permanent, (one part time) and one is a Maternity Cover). In addition, we have also rebranded our work in schools as our 'Schools Project' rather than using the term 'E3', albeit we continue to explain this work under the headings of 'Engage', 'Equip' and 'Empower'. Our schools' work is now referred to as 'Scripture Union Schools Project in <District name>'.

Ministry Development

The Ministry Development Team works across the organisation. It is made up of a team of children's youth, special needs, volunteer and chaplaincy support coordinators and headed up by the Ministry Development Director, with the aim of strategically delivering, advising and supporting ministry development in a variety of ways.

Some of the highlights of the past year have included:

- The addition to the team of Chaplaincy Support Coordinator. This is part of a 2-year pilot project, focused on the East Belfast and North Down & Newtownards areas, with the aim of supporting churches as they seek to engage with schools in holistic ways.
- Our annual 'Making Your Mark' event is coordinated by our Youth Ministry Coordinator and aims to support senior post-primary pupils who are involved in their School SU Groups. We expanded the event to a whole Saturday and had 117 pupils in attendance, from schools across Northern Ireland.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

- Both our Youth & Children Ministry Coordinators are involved in the production of the 'Shine' and 'Shine Kids' resources for school SU groups, alongside other SU movements, Crown Jesus Ministries and Logos Ministries International. These (mainly online) resources continue to be popular, with nearly 250 registrations to use the materials in total over the past year.
- Our Children's Ministry Coordinator also continues to be involved in the production of 'Back to School with God' - a resource for churches to use at the beginning of a new academic year. Again, these continue to be popular, with 90 registering to use the 2023 resources.
- We have seen a growing interest in our 'Kids Quest' RE curriculum resources for Primary Schools, with opportunities to deliver training on this for several schools during the course of the past year.
- Our Special Needs Coordinator has seen an increase in demand for training in this area - particularly in churches (both locally and at a denomination level). We also had an intern for six months, who was particularly focused in this area.
- We continue to deliver training in various contexts more generally, including training sessions in Union College (PCI), the Methodist training college (Edgehill), the Irish Baptist College and several sessions at Stranmillis University (teacher training) College.
- Working alongside the Safeguarding Team, we have also supported the development of new online training materials - for use with both staff and volunteers.
- Our Volunteer Coordinator has been intricately involved in the development of a new volunteer website over the past couple of years, as well as coordinating work and university placement students and various other operational aspects of volunteering processes. Recognising the more predominantly operational aspects, this role will move to be line managed by our newly appointed Operations Manager in the future.

During 2023/24 SUNI has also continued to provide Bible Notes, along with a limited amount of Sunday School Light Material. We have 55 annual subscriptions for Bible Notes (32 individual orders and 23 church orders) bringing in gross sales of £7675. There are approximately 375 Bible Notes going out every quarter. The majority of these are posted out and around 20 orders are collected at the office. There continues to be very encouraging feedback from our customers on the quality of the content of the Bible Notes and of the service they have received from SUNI.

Camps and Missions

This year saw a further growth in our ministries with an increase in volunteers signing up to serve and also increased numbers of families engaging in our programmes.

In-person training of key volunteers resumed and we had positive feedback from those engaging with it on its impact on their leading of our many summer teams. Training events happened in various locations and at strategic points in the year. These helped to develop and nurture our volunteers to harness their giftings and grow in their skills and abilities, equipping them to lead well in the summer, both representing the movement and declaring God's Word clearly and effectively in practice.

Summer 2023 saw 35 programmes, with 15 residential camps and 20 missions. Over the eight weeks of summer, we were so encouraged by the engagement of people from all walks of life, those new to NI, those from all economics backgrounds, those both having faith and those experiencing God for the first time. Further development of infrastructure within the movement has made it easier for both volunteers and the public to engage with all the opportunities we provide. We have streamlined and automated several processes to ensure we use our time and resources well, working with diligence and integrity.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

We have further explored ways to ensure our ministries are accessible to all and have been working on developing support and opportunities for those with special educational needs and those with English as a second language, or those new to Northern Ireland. This has been a really exciting process and will be developed over the next few years.

Public benefit assessment

For each of the departments within SUNI (being the Schools Department, Camps & Missions Department, and Ministry Development Team), we identify and monitor on a regular basis:

1. Who is engaging with our work as a participant/beneficiary, including both attendees at events we host or in which we participate, and engagement with online resources;
2. Our volunteer base - to include levels of engagement with the wider organisation and attendance at training provided by SUNI;
3. The overall effectiveness of the programmes and engagements which we offer, measured in a number of ways including through attendee numbers, feedback received (both formal and informal) and referrals made;
4. How our activities fulfil our strategic priorities.

Public benefit statement

The public benefit requirement is defined in the Charities Act (Northern Ireland) 2008 and states that the organisation's purposes must be for the public benefit in order to be charitable. The Trustees have had regard to the guidance issued by the Charity Commission for Northern Ireland pertaining to section 4(b) of the Charities Act (being the public benefit requirement statutory guidance). The Trustees are of the opinion that the organisation's activities have helped to achieve its charitable purposes and provide a public benefit.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

At the Board meetings, the Trustees are furnished with an updated set of management accounts. These accounts are presented to the Board by the Treasurer who attends all Board meetings in her capacity as a Trustee.

Budgets and forecasts for the year ahead are prepared by the Senior Management Team and General Director, with the oversight of the Treasurer, for consideration and approval by the Board. At the Board meetings, the Trustees are furnished with the most recent set of management accounts detailing the performance of each income and expenditure stream against budget along with a variance analysis. This ensures that the Treasurer, who attends all Board meetings in her capacity as a Trustee, together with the other Trustees regularly monitor and scrutinise financial performance during the year.

The Charity's Statement of Financial Activities for the year ended 31 March 2024 and Balance Sheet as at that date are shown in the attached financial statements.

Income for the year to 31 March 2024 was £1,145,073 compared to £894,748 on the previous year. Expenditure for the year was £1,026,164 compared to £982,812 in the previous year. These figures led to a surplus for the year of £118,909 compared to a deficit of £88,064 in the prior year.

At 31 March 2024, Unrestricted Funds stood at £1,694,151 (of which £1,182,470 was invested in Fixed Assets and Investments leaving net current assets of £511,681) and Restricted Funds were £274,335.

The Directors are committed to ensuring the financial position of the Charity is adequate to support the ongoing work of the organisation in schools, camps, missions and through ministry development across Northern Ireland. The Directors are fully aware of the effect of the current economic climate and the impact that has had on the funds available to SU particularly in relation to voluntary donations and sales of resource material. The raising of funds and potential new sources of income is a regular item on the agenda of the Board while the current financial position is continually under review.

Reserves Policy and Going Concern

The Board of Directors has established a policy whereby the Unrestricted Funds not committed or invested in tangible Fixed Assets ("the free reserves") held by the Charity should be 3-6 months of the expenditure, which equates to between £256,541 and £513,082 in general funds. At this level, the Directors feel that they would be able to continue in the current activities of the Charity in the event of a significant drop in funding when it would obviously be necessary to consider how the funding would be replaced or activities changed. The Directors are committed to raising funds to stay within this target level in future periods.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

With our new 2030 strategy now launched, we are seeking to deliver on our strategic priorities through the key areas of our work

- Schools
- Camps & Missions
- Ministry Development

With the recent appointment of an Operations Manager, we will endeavour to strengthen the administrative functions that support much of the front facing work that we do. We are aware of our need to continue working on our Fundraising Strategy, seeking to meet realistic targets throughout the year.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 Charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. To help them discharge these responsibilities, the trustees have put in place a suite of Financial Policies, and compliance with these policies is internally monitored and reviewed on a regular basis.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 12 November 2024 and signed on behalf of the board of trustees by:



R Craig
Trustee

Annual return

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland)

Year ended 31 March 2024

Opinion

We have audited the financial statements of Scripture Union (Northern Ireland) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of a similar size and nature, the charity uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of their organisation's financial statements.

Conclusions relating to going concern

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

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

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

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out below:

In common with many other organisations of our size and nature we use auditors to prepare and submit returns to the tax authorities and assist with the preparation of our financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2024

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 28 to the financial statements.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

12 November 2024

Accounts

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	348,716	295,347	644,063	1,674,279
Charitable activities	6	226,875	—	226,875	135,766
Other trading activities	7	8,842	—	8,842	8,015
Investment income	8	2,046	—	2,046	484
Other income	9	12,922	—	12,922	59,649
Total income		<u>599,401</u>	<u>295,347</u>	<u>894,748</u>	<u>1,878,193</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	16,777	—	16,777	16,854
Expenditure on charitable activities	11	692,091	273,944	966,035	769,153
Total expenditure		<u>708,868</u>	<u>273,944</u>	<u>982,812</u>	<u>786,007</u>
Net (expenditure)/income		<u>(109,467)</u>	<u>21,403</u>	<u>(88,064)</u>	<u>1,092,186</u>
Transfers between funds		47,375	(47,375)	—	—
Net movement in funds		<u>(62,092)</u>	<u>(25,972)</u>	<u>(88,064)</u>	<u>1,092,186</u>
Reconciliation of funds					
Total funds brought forward		1,653,992	283,649	1,937,641	845,455
Total funds carried forward		<u>1,591,900</u>	<u>257,677</u>	<u>1,849,577</u>	<u>1,937,641</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 30 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	1,194,196	1,195,010
Current assets			
Stocks	17	400	400
Debtors	18	9,082	303,757
Cash Investments	19	274,982	124,975
Cash at bank and in hand		389,151	335,261
		<u>673,615</u>	<u>764,393</u>
Creditors: amounts falling due within one year	21	<u>18,234</u>	<u>21,762</u>
Net current assets		<u>655,381</u>	<u>742,631</u>
Total assets less current liabilities		<u>1,849,577</u>	<u>1,937,641</u>
Net assets		<u>1,849,577</u>	<u>1,937,641</u>
Funds of the charity			
Restricted funds		257,677	283,649
Unrestricted funds		<u>1,591,900</u>	<u>1,653,992</u>
Total charity funds	22	<u>1,849,577</u>	<u>1,937,641</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 14 November 2023, and are signed on behalf of the board by:



R Craig
Trustee

The notes on pages 19 to 30 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net (expenditure)/income		(88,064)	1,092,186
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		17,615	14,036
Other interest receivable and similar income		(2,046)	(484)
Interest payable and similar charges		1,938	1,643
Accrued (income)/expenses		(6,001)	5,661
<i>Changes in:</i>			
Stocks		—	600
Trade and other debtors		294,675	(196,734)
Trade and other creditors		140	(1,708)
Cash generated from operations		218,257	915,200
Interest paid		(1,938)	(1,643)
Interest received		2,046	484
Net cash from operating activities		<u>218,365</u>	<u>914,041</u>
Cash flows from investing activities			
Purchase of tangible assets		(16,801)	(1,180,827)
Proceeds from sale of tangible assets		—	3,290
Net cash used in investing activities		<u>(16,801)</u>	<u>(1,177,537)</u>
Cash flows from financing activities			
Proceeds from borrowings		2,333	(1,130)
Net cash from/(used in) financing activities		<u>2,333</u>	<u>(1,130)</u>
Net increase/(decrease) in cash and cash equivalents		203,897	(264,626)
Cash and cash equivalents at beginning of year		460,236	724,862
Cash and cash equivalents at end of year	20	<u>664,133</u>	<u>460,236</u>

The notes on pages 19 to 30 form part of these financial statements.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Beechill Business Park, 96 Beechill Road, Belfast, BT8 7QN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance
Equipment	-	10% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

Scripture Union is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	253,571	–	253,571
E3 Project	–	295,347	295,347
International Projects	16,573	–	16,573
Legacies			
Legacy	78,572	–	78,572
	<u>348,716</u>	<u>295,347</u>	<u>644,063</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	269,746	–	269,746
E3 Project	–	291,592	291,592
International Projects	10,497	–	10,497
Legacies			
Legacy	1,102,444	–	1,102,444
	<u>1,382,687</u>	<u>291,592</u>	<u>1,674,279</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Camps and Missions	219,227	219,227	133,948	133,948
Special Events and Training	7,648	7,648	1,818	1,818
	<u>226,875</u>	<u>226,875</u>	<u>135,766</u>	<u>135,766</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Resource income	<u>8,842</u>	<u>8,842</u>	<u>8,015</u>	<u>8,015</u>

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest	<u>2,046</u>	<u>2,046</u>	<u>484</u>	<u>484</u>

9. Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Furlough	—	—	—
Rates refund	—	—	—
Rent	<u>12,922</u>	<u>—</u>	<u>12,922</u>
	<u>12,922</u>	<u>—</u>	<u>12,922</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Furlough	20,712	25,898	46,610
Rates refund	13,039	—	13,039
Rent	<u>—</u>	<u>—</u>	<u>—</u>
	<u>33,751</u>	<u>25,898</u>	<u>59,649</u>

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities - Shop costs	<u>16,777</u>	<u>16,777</u>	<u>16,854</u>	<u>16,854</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
To promote the word of God	746,868	213,076	959,944	762,950
Governance costs	—	6,091	6,091	6,203
	<u>746,868</u>	<u>219,167</u>	<u>966,035</u>	<u>769,153</u>

12. General support

	Analysis of Support Costs £	Total 2023 £	Total 2022 £
Staff costs	59,004	59,004	57,914
Premises	53,791	53,791	28,993
Communications and IT	19,197	19,197	19,009
General office	70,203	70,203	59,503
Human resources	10,881	10,881	14,082
Governance costs	6,091	6,091	6,203
	<u>219,167</u>	<u>219,167</u>	<u>185,704</u>

13. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	17,615	14,036
Operating lease rentals	64	36
Fees payable for the audit of the financial statements	<u>4,153</u>	<u>5,140</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	506,941	478,862
Social Security Costs	40,602	36,615
Pension costs	<u>15,689</u>	<u>14,279</u>
	<u>563,232</u>	<u>529,756</u>

The average head count of employees during the year was 25 (2022: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>25</u>	<u>25</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Staff costs *(continued)*

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £86,065 (2022: £82,663).

15. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £Nil). No charity trustee received payment for professional or other services supplies to the charity (2022: £Nil).

The key management personnel of the charity comprise the Trustees, General Director and Finance & Operations Manager. The total employee benefits of the key management personnel of the charity total £86,065 (2022: £82,663).

16. Tangible fixed assets

	Freehold property £	Land £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 April 2022	365,305	807,500	81,694	104,918	1,359,417
Additions	—	—	1,359	15,442	16,801
At 31 March 2023	<u>365,305</u>	<u>807,500</u>	<u>83,053</u>	<u>120,360</u>	<u>1,376,218</u>
Depreciation					
At 1 April 2022	7,306	—	64,825	92,276	164,407
Charge for the year	7,306	—	1,458	8,851	17,615
At 31 March 2023	<u>14,612</u>	<u>—</u>	<u>66,283</u>	<u>101,127</u>	<u>182,022</u>
Carrying amount					
At 31 March 2023	<u>350,693</u>	<u>807,500</u>	<u>16,770</u>	<u>19,233</u>	<u>1,194,196</u>
At 31 March 2022	<u>357,999</u>	<u>807,500</u>	<u>16,869</u>	<u>12,642</u>	<u>1,195,010</u>

17. Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>400</u>	<u>400</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Debtors

	2023	2022
	£	£
Trade debtors	31	297
Other debtors	9,051	303,460
	<u>9,082</u>	<u>303,757</u>

19. Cash investments

	2023	2022
	£	£
Short-term deposits	<u>274,982</u>	<u>124,975</u>

20. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2023	2022
	£	£
Cash at bank and in hand	389,151	335,261
Short-term deposits	<u>274,982</u>	<u>124,975</u>
	<u>664,133</u>	<u>460,236</u>

21. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	2,333	—
Trade creditors	1,564	1,184
Accruals and deferred income	6,850	12,851
Social security and other taxes	<u>7,487</u>	<u>7,727</u>
	<u>18,234</u>	<u>21,762</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	1,503,618	599,401	(708,868)	47,375	1,441,526
Capital Building Funds	150,374	—	—	—	150,374
	<u>1,653,992</u>	<u>599,401</u>	<u>(708,868)</u>	<u>47,375</u>	<u>1,591,900</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	436,260	1,560,703	(547,145)	53,800	1,503,618
Capital Building Funds	150,374	—	—	—	150,374
	<u>586,634</u>	<u>1,560,703</u>	<u>(547,145)</u>	<u>53,800</u>	<u>1,653,992</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
E3- East Belfast	31,896	30,196	(23,543)	(5,280)	33,269
E3- North Coast	9,591	37,643	(29,272)	(5,280)	12,682
E3- Ballymena	26,818	36,576	(26,312)	(5,280)	31,802
E3- North Down	43,349	25,542	(28,122)	(5,280)	35,489
E3- Antrim/ Lisburn	5,899	23,216	(27,681)	(1,434)	—
E3- South East Antrim	38,155	20,445	(26,198)	(5,280)	27,122
E3- Fermanagh	27,825	35,740	(29,608)	(5,280)	28,677
Camps Support a Child Project	1,665	—	—	—	1,665
E3 - Omagh and Castlederg	3,813	26,358	(26,470)	(3,701)	—
E3 - North West	41,110	33,352	(29,971)	(5,280)	39,211
E3 - North Belfast	53,528	26,279	(26,767)	(5,280)	47,760
	<u>283,649</u>	<u>295,347</u>	<u>(273,944)</u>	<u>(47,375)</u>	<u>257,677</u>

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds *(continued)*

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
E3- East Belfast	25,849	35,952	(23,625)	(6,280)	31,896
E3- North Coast	3,308	38,325	(26,762)	(5,280)	9,591
E3- Ballymena	18,605	29,656	(16,163)	(5,280)	26,818
E3- North Down	45,700	28,474	(25,545)	(5,280)	43,349
E3- Antrim/ Lisburn	6,914	25,688	(21,423)	(5,280)	5,899
E3- South East Antrim	44,788	20,673	(22,026)	(5,280)	38,155
E3- Fermanagh	20,204	40,031	(27,130)	(5,280)	27,825
Camps Support a Child Project	1,665	—	—	—	1,665
E3 - Omagh and Castlederg	4,550	30,239	(25,696)	(5,280)	3,813
E3 - North West	34,334	38,542	(26,486)	(5,280)	41,110
E3 - North Belfast	52,904	29,910	(24,006)	(5,280)	53,528
	<u>258,821</u>	<u>317,490</u>	<u>(238,862)</u>	<u>(53,800)</u>	<u>283,649</u>

Fund transfers represent amounts contributed from each E3 Project area towards central costs.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,194,196	–	1,194,196
Current assets	415,938	257,677	673,615
Creditors less than 1 year	(18,234)	–	(18,234)
Net assets	1,591,900	257,677	1,849,577

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,195,010	–	1,195,010
Current assets	480,744	283,649	764,393
Creditors less than 1 year	(21,762)	–	(21,762)
Net assets	1,653,992	283,649	1,937,641

24. Taxation

The charities activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

25. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	335,261	53,890	389,151
Debt due within one year	–	(2,333)	(2,333)
Current asset investments	124,975	150,007	274,982
	<u>460,236</u>	<u>201,564</u>	<u>661,800</u>

26. Related parties

There were no related party transactions during the year.

Scripture Union Northern Ireland

Northern Ireland - Charity number 104852

Annual report

COMPANY REGISTRATION NUMBER: NI008002
CHARITY REGISTRATION NUMBER: 104852

Scripture Union (Northern Ireland)
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Scripture Union (Northern Ireland)
Charity registration number	104852
Company registration number	NI008002
Principal office and registered office	Beechill Business Park 96 Beechill Road Belfast BT8 7QN

The trustees

A Aicken	
D Crawford	(Resigned 15 November 2022)
M McKeown	
L Neilands	(Resigned 15 November 2022)
R Craig	
B McDade (Chairperson)	(Resigned 15 November 2022)
J Cubitt (Treasurer)	(Resigned 20 June 2023)
R Hill	(Resigned 15 November 2022)
H Marshall	
M Mason	
B Patterson	(Appointed 15 November 2022)

Company secretary D Wharton

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Ulster Bank Limited
Arches Retail Park
Belfast
BT5 4AF

Solicitors Hewitt and Gilpin
Thomas House
14-16 James Street South
Belfast
BT2 7GA

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

- Governing Document

Scripture Union Northern Ireland is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 16 January 1970.

- Appointment of Directors

In line with the Articles of Association, the Directors have the power to appoint or co-opt a fit and proper person to serve for a period of time as a Director. Directors serve for three year terms and are eligible for re-election at the end of their term.

- Trustee induction and training

On appointment, new directors receive a briefing on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the strategic plan and recent financial performance of the Company.

- Arrangements for Setting Pay and Remuneration of Key Management Personnel

The Directors consider the board of Directors, who are the charity's trustees, and the senior management team together comprise the Key Management Personnel of the charity in charge of directing and controlling, running, and operating the charity on a day to day basis. All directors give their time free and no director received remuneration in the year. The pay of the senior staff is reviewed annually. Reference is made to inflation and the cost of living index. In view of the nature of the charity, the directors benchmark against pay levels in other similar size charities run on a voluntary basis.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

- Organisation structure and how the charity makes decisions

The Company is governed by its Board of Directors (known as the SU Council) which operates as detailed in the Charity's governing document, the Memorandum and Articles of Association. The Board meets nine times a year. A General Director (Damian Wharton who is not a director under company law) is appointed by the Board to administer the day to day operations of the Charity. To facilitate effective operations, the General Director has delegated authority approved by the Directors for operational matters including finance, employment and delivery of the charitable objectives.

- Relationships with related parties

There are no known related parties.

- Risk management

The Directors have a risk management strategy which comprises:

- An annual review of the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plans, and
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The strategy has helped identify the major risks to which the Charity is exposed, assessed those risks and put in place systems to mitigate the risks. This has resulted in better emergency procedure and contingency plans and has also given an impetus towards better planning. Particular attention has been focused on non-financial risks arising from fire, health and safety of staff and volunteers, safety and security of the premises and child protection which is of paramount importance. A key element of the management of financial risks is the setting of reserves policy and its regular review by the Directors.

Objectives and activities

Working with the churches, Scripture Union aims:

1. To make God's Good News known to children, young people and families and
2. To encourage people of all ages to meet God daily through 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 remain connected to our current context we have created a Strategy Document and Action plans for 2018-2023.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

In summary, this states:

- 1) Our Vision
To see all children and young people transformed by God's Good News.
- 2) Our Mission
That every child and young person in Northern Ireland would have the opportunity to:
 - Hear and respond to God's Good News
 - Discover and explore the Bible
 - Develop and grow in their faith journey
- 3) Our Values
These values help us to stay grounded in the way we work, the way we relate to each other and the way we seek to bring glory and honour to God.
 - Bible Engagement
 - Prayer
 - Partnership
 - People Development
 - Innovation
 - Integrity
- 4) Our Strategic Priorities
Between 2018-2023 our four strategic priorities will be:
 - Effective Schools Ministry
 - Outstanding Camps and Missions
 - Inspiring Training and Resources
 - Compelling Communication

As a way of seeking to achieve these goals, each department and subsequently each member of the staff team, use an action plan to assist them in moving toward seeing our vision becoming a reality. These action plans are reviewed on an annual basis and adjusted accordingly.

Our schools workers have continued to receive many invitations to lead assemblies, lessons and SU Groups in a variety of primary, post primary and SEN schools. Camps and Missions are as popular as ever and along with the hundreds of volunteers who facilitate the summer programme, it is always encouraging to hear that the children and young people who participate have had such a good experience.

We have seen continued growth across our schools work, camps and missions alongside an improving infrastructure. Together we are interacting with more than 58,000 children and young people and mobilising over 1,400 volunteers each year.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

The three core areas of our work remain:

Schools Work

This year has been the most 'normal' year we have experienced since the onset of the Covid-19 Pandemic and it's been encouraging to see continued growth in our Schools Ministry.

Since April 2022, SUNI staff have engaged with almost 53,000 pupils, some of them on multiple occasions throughout the year, across approximately 300 schools. This figure does not include children and young people engaged with via online means: 21 online assemblies were produced and used by 13 schools who did not request an in-person visit.

Our staff, collectively, visited 31 'new' schools this year, which continues to build on this encouraging figure over the last few years.

Alongside RE lessons and SU Groups, 527 in-person assemblies were delivered by SUNI staff this year. 429 of these were in a Primary context, where opportunities are more readily available, and it is encouraging to note that invitations to speak in Post Primary and SEN assemblies are growing (35 Post-Primary assemblies were delivered this year and 63 assemblies in Special Schools).

Our staff were accompanied into schools by 173 volunteers this year (this figure does not include volunteers or Church teams who visit schools independently using SU materials or to support SU Groups on behalf of their churches). Our District Support Teams (DSTs) are made up of 80 individuals who support the Schools Workers in our ten districts. This year saw our inaugural DST Conference, where we had the opportunity to examine more closely the roles and responsibilities of a DST.

All 10 E3 Districts delivered Inter-schools events this year (one was a Primary 'Connect' event and the rest gathered together Post Primary SU Groups). It has been encouraging to see these events grow again post-Covid, with 40 schools represented across the areas.

In terms of SU Groups, our staff visited 125 groups this year where they met with over 3000 pupils – it is encouraging to note that whilst there are challenges for SU Groups post-Covid, membership of SU Groups is still strong.

SUNI hosted 'Key To Life' and 'GSUS Live' this year (KTL visited Omagh and Enniskillen, and GSUS Live visited Antrim, North Belfast and Derry).

In terms of training, 6 districts offered assemblies training for churches and church leaders, with 85 people present. Additionally, 270 people attended training specific to SEN provision across 5 events.

Staff-wise, one staff member an E3 worker went on Maternity Leave at the start of 2023, and one staff member moved from her role in a district to take up the new Youth Ministry Co-ordinator role.

Training, Resources and Ministry Development

Due to a staff restructure in November 2022, the 'Training & Resources' department has been replaced by a new 'Ministry Development Team'. Made up of a Ministry Development Director and Coordinators for volunteering, special needs, children's and youth ministry, the aim of this team is strategically to deliver, advise and support ministry development across the organisation, primarily through training, resourcing and needs-based collaboration.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Whilst the longer-term implications of the restructure are still bedding in, the team have been building on the foundations already laid through the previous department.

For example:

- Our 'Making Your Mark' senior pupil leadership training event took place as a one-off evening event in Belfast. We had 80 pupils in attendance, from around 20 schools across Northern Ireland.
- We have continued to connect with various colleges, training programmes and universities including: the Church of Ireland Theological Institute (part-time and full-time Deacons); Union College (Licentiate students); Stranmillis University College (PGCE RE students, first year RE specialists and Christian Union).
- We have partnered with 'The Big House Ireland' to provide some further pastoral care training for the Team Leaders on our summer camps and mission teams.
- The 'Shine' and 'Shine Kids' online resources, for churches and SU groups at primary and post-primary level, continue to be popular. In partnership with Crown Jesus Ministries, Logos Ministries International and other UK and Ireland based SU movements, 'Shine' had over 400 registrations in total, across the UK, with around a quarter being NI based. 'Shine Kids', in partnership with Crown Jesus Ministries, is also slowly growing, with 45 registrations this year. However, we discovered that many primary SU groups have still not started up again post-covid.
- Last year, 90 churches signed up to use our 'Back to School with God' resources.
- Our 'Kids Quest' RE frameworks for both Key Stage 1 and Key Stage 2 are now complete and we are considering how to further promote, train and support RE teachers with such resources.

During 2022/2023 SUNI has also continued to provide Bible Notes, along with a limited amount of Sunday School Light Material. We have 57 annual subscriptions for Bible Notes (33 individual orders and 24 church orders) bringing in gross sales of £8756. There are approximately 400 Bible Notes going out every quarter. The majority of these are posted out and around 20 orders are collected at the office. There continues to be very encouraging feedback from our customers on the quality of the content of the Bible Notes and of the service they have received from SUNI.

Camps and Missions

We were delighted to return to a summer of residential activities for the first time since 2019.

In July and August 2022, we ran 14 residential camps for children in school years Primary 5 - Year 14.

Together with 20 missions (for children aged 3 – 18 years) all our programmes returned to a familiar format of morning, afternoon and evening activities. We were also able to provide residential accommodation to the teams of volunteers who ran our programmes, enabling us to facilitate larger teams than the previous year. These teams consisted of volunteers aged 17+, from all over Northern Ireland, the UK, and even a few from Spain.

We were grateful for everyone who served to help children and young people engage meaningfully with God's Word. However, the demand from families to attend our missions was unprecedented and we continued to implement a booking system to ensure adequate supervision of these events despite having no public health restrictions on capacities.

Throughout the year we continued to strengthen our systems and processes which served to reduce the administrative workload of those leading our camps and missions. We took time to consider how we can pastorally care well for all involved in our activities. After recognising a need for training and

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

further experience for young leaders we have worked towards a leadership development camp (Base Camp) for June 2023.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

At the Board meetings, the Trustees are furnished with an updated set of management accounts. These accounts are presented to the Board by the Treasurer who attends all Board meetings in his capacity as a Trustee.

Budgets and forecasts for the year ahead are prepared by the Treasurer, General Director and Senior Management Team. These are scrutinised in order to ensure that income and expenditure is analysed on trend and to forecast. The Board are provided with a detailed analysis of income and expenditure detailing the performance of each income and expenditure stream against budget.

The Charity's Statement of Financial Activities for the year ended 31 March 2023 and Balance Sheet as at that date are shown in the attached financial statements.

Income for the year to 31 March 2023 was £894,748 compared to £1,878,193 on the previous year. Expenditure for the year was £982,812 compared to £786,007 in the previous year. These figures led to a deficit for the year of £88,064 compared to a profit of £1,092,186 in the prior year. The large surplus in the prior year was due to Scripture Union receiving a valuation on Devenish Island & Lands which was part of a legacy.

At 31 March 2023, Unrestricted Funds stood at £1,591,900 (of which £1,194,196 was invested in Fixed Assets leaving net current assets of £397,704) and Restricted Funds were £257,677.

The Directors are committed to ensuring the financial position of the charity is adequate to support the ongoing work of the organisation in schools, camps, missions and through resources across Northern Ireland. The Directors are fully aware of the effect of the current economic climate and the impact that has had on the funds available to SU particularly in relation to voluntary donations and sales of resource material. The raising of funds and potential new sources of income is a regular item on the agenda of the Board while the current financial position is continually under review.

Reserves Policy and Going Concern

The Board of Directors has established a policy whereby the Unrestricted Funds not committed or invested in tangible Fixed Assets ("the free reserves") held by the Charity should be 3-6 months of the expenditure, which equates to between £245,703 and £491,406 in general funds. At this level, the Directors feel that they would be able to continue in the current activities of the Charity in the event of a significant drop in funding when it would obviously be necessary to consider how the funding would be replaced or activities changed. The Directors are committed to raising funds to stay within this target level in future periods.

Plans for future periods

Looking ahead to 23-24 we are preparing a new strategy that builds on the success of the past five years. We will continue to seek to serve schools across Northern Ireland, develop our summer camps and missions, and provide effective training and resources for a variety of stakeholders. Specifically:

- We will create a fundraising strategy that seeks to strengthen positive relationships with our supporters and donors.
- We will develop appropriate resources that help to further the work of SUNI, reviewing these on an ongoing basis.
- We will continue to improve the operational infrastructure to enhance the front facing aspects of the work we engage in.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 14 November 2023 and signed on behalf of the board of trustees by:



R Craig
Trustee

Annual return

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland)

Year ended 31 March 2023

Opinion

We have audited the financial statements of Scripture Union (Northern Ireland) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of a similar size and nature, the charity uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of their organisation's financial statements.

Conclusions relating to going concern

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

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

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

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out below:

In common with many other organisations of our size and nature we use auditors to prepare and submit returns to the tax authorities and assist with the preparation of our financial statements.

Auditor's responsibilities for the audit of the financial statements

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2023

considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Scripture Union (Northern Ireland)

Company Limited by Guarantee

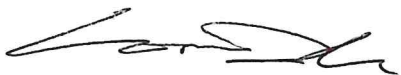
Independent Auditor's Report to the Members of Scripture Union (Northern Ireland) *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

14 November 2023