

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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

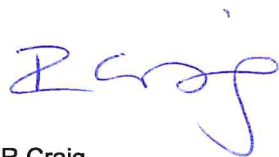
Statement of Financial Position

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	<u>49,309</u>	<u>18,234</u>
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	<u>15,350</u>	<u>15,350</u>	<u>2,046</u>	<u>2,046</u>

9. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Rent	<u>35,175</u>	<u>35,175</u>	<u>12,922</u>	<u>12,922</u>

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Shop costs	<u>15,775</u>	<u>15,775</u>	<u>16,777</u>	<u>16,777</u>

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
	<u>793,031</u>	<u>217,358</u>	<u>1,010,389</u>	<u>966,035</u>

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
	<u>217,358</u>	<u>217,358</u>	<u>219,167</u>

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>1,145,073</u>	<u>894,748</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>