

Scripture Union (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
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 supplies 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>