

Scripture Union Scotland

Scotland · Charity number SC011222

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1961-06-20
Register	View on the OSCR register

Contact

Address	New Olympia House 13 Olympia Street Glasgow G40 3TA
Website	www.suscotland.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of religion'

What the charity does: SU Scotland's vision is to see every child and young person in Scotland exploring the Bible and responding to the significance of Jesus. With around 2500 volunteers and 155 staff, we connect with young people where they are at - in their local schools and communities, at our Holidays and annual Magnitude Festival, through online groups and at our activity centres. Everything we do is about creating life-changing outcomes for children and young people on their faith journeys.

Beneficiaries: 'Children or young people'

Objectives: The objects for which the Scripture Union is established are as follows: 3.1 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. 3.2 To promote thoughtful Bible Reading amongst people of all ages with a view to furthering personal discipleship, Christian community and social concern.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£7,976,811	£7,064,679	-	158
2025-03-31	£7,390,551	£6,104,060	-	143
2024-03-31	£5,310,325	£5,604,127	-	139
2023-03-31	£4,952,826	£4,551,968	-	117
2022-03-31	£3,597,149	£3,450,991	-	99
2021-03-31	£3,450,156	£3,195,856	-	104

Accounts

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

**Annual Report and Accounts
Year Ended 31 March 2026**

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CHARITY INFORMATION

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

Registered Office	New Olympia House 13 Olympia Street GLASGOW G40 3TA
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Trustees	Samuel Barge Stephen Bell Dr Audrey Chalmers Rachel Cooney Pamela Fulton Robin Jonathan Gwynne Jonathan Innes Paul Johnston Martyn Link Adom Otoo Charlene Petersen Tim Record Dr Jo Rose Colin Sinclair Rev Cara Wightman
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Chief Executive	Robin MacLellan
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Company Secretary	Robin MacLellan
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Auditors	Forvis Mazars LLP, Chartered Accountants
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Bankers	The Royal Bank of Scotland plc Bank of Scotland plc Santander plc
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Solicitors	Lindsays
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Website	www.suscotland.org.uk
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REPORT OF THE TRUSTEES

OUR PURPOSE AND WHO WE ARE

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

Our two key values are:

- Dependence on God
- Deepening Relationships.

With around 2,500 volunteers and 155 staff, we connect with young people where they are at – in their local schools and communities, at our Holidays and annual Magnitude Festival, through online groups, at our centres and through a myriad of other connections.

We connect with children and young people:

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

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

The Trustees have pleasure in presenting their report together with the audited accounts for the year ended 31 March 2026.

STRATEGIC REVIEW

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

In line with our vision and strategic plan for the period 2024–2027, a key focus has been establishing new local ministry hubs, gathering volunteers to consider how best to support SU activities in and around high school clusters. In addition, taking steps towards establishing more local youth projects has been a key priority.

In all, around 150 staff, 2,500 volunteers and many other donors and prayer supporters have worked together to help make a wide range of activities possible.

Details of the charity's achievements and performance follow on pages 3 to 9. Our financial review is on pages 10 to 12 and the principal risks and uncertainties facing the charity are on page 15.

REPORT OF THE TRUSTEES

IMPACT OF OUR ACTIVITIES

In 2024, we were engaging with approximately 5% of Scotland's 702,000 school-age children and young people. We set an ambitious goal to increase this reach to at least 10% by August 2027. We are pleased to report that in the academic year to August 2025, this grew to 8.9%.

Digital

Our digital content work has continued to accelerate, with curriculum resources proving a particularly strategic and evangelistic opportunity. In 2025 we entered a major partnership with Kova International and Angel Studios around *The King of Kings* animated movie, enabling us to rapidly create high-quality resources for schools, churches and families using official film clips and branded assets. To date this has resulted in 1,229 registrations across the UK and Ireland, with a projected reach of around 67,000 children.

Alongside this, we have continued developing a coherent pipeline of youth and children's resources and short-form Bible engagement tools – including Shine Films: Hope, Source (Phase 1), Bible Shorts 2, and the ongoing partnership work with Scottish Bible Society on our Bible magazines. We have also learned significantly about UK-wide resource distribution and publicity this year – strengthening relationships with partners and Christian media and widening exposure beyond Scotland through third-party platforms. Our priority remains Scotland – in line with our vision – but we're delighted that the nature of digital also allows resources to travel beyond our borders when shared by partners. Meanwhile, our Youth Comms channel continues to engage young people with weekly content on Instagram, leading to strong engagement levels and followers up 50% to 4,500.

Over the last year, our digital youthwork stream has increasingly integrated with Local Ministries. Our online community continues to grow, with around 60 young people regularly present and 45 attending events. We now run seven regular online groups and have introduced after-school drop-in sessions – with real positives as young people explore who Jesus is to them in a very real way online. Gaming remains a key focus, with ten missional events across the year – ranging from launching new local ministries to one-off competitive events. Our digital residencies grew in bookings, and we introduced a new summer camp concept – coding Bible-based video games. We also welcomed our first digital gap year placement and launched Equip Online – live-streaming our local Equip events for church youth groups across the country.

Looking ahead, our focus is to deliver the next phase of the Digital Content Development Plan across curriculum, youth resources and daily Bible engagement. On the curriculum side, the Additional Support Needs (ASN) secondary series *Who Is Jesus?* is scheduled to launch in May 2026, and we will progress the Scottish Bible Society partnership on *Must Know Bible Stories*. For youth and children, we will continue the annual Shine Films partnership, produce the *Hall of Faith* video series to extend Magnitude teaching into year-round discipleship, and launch Source Phase 2 in September 2026 with genre-specific symbol sets for reading different parts of the Bible. In parallel, we intend to improve accessibility and reporting by developing a unified login-based resource portal with better analytics and CRM integration, while also seeing digital youthwork fully integrated into Local Ministries.

Ministry at the Margins

The Bible is clear about God's heart for those at the margins and we continue to embed our concern for children living at the margins in each of our ministries. The language of priority community, priority school and priority young people is increasingly understood by staff and volunteers.

During this year, the Additional Needs Coordinator has continued to develop training for staff and volunteers. The second year of providing a "Wee Top" for those with Additional Support Needs as

REPORT OF THE TRUSTEES

part of the Magnitude Festival was well received. A new SU Group has begun in an ASN School in Glasgow and regular teaching opportunities have been possible in this school and another in North Lanarkshire. A module supporting the teaching of the Christianity stream of RMPS in ASN schools has been written, launching in May 2026.

Progress has been made in the development of Local Youth Projects with the appointment of a project worker for Merkinch in Inverness and the appointment of a Local Youth Projects Coordinator to identify where local youth projects may be based in Glasgow. We look forward to the first of these being in the Bridgeton area of Glasgow, where the SU Scotland Office Hub is located. The recruitment of a Project Worker for the Merkinch Local Youth Project will enable new activities to begin, expansion of the project to work with more schools in the area, and deeper work to take place with young people and their families in this area of deprivation.

Other impacts during the reporting period included:

- Growth of Motiv8 Holidays from six to ten, offering spaces to 143 young people from priority communities
- 47 SU Groups in priority schools
- Weekly groups within two priority schools in Inverness - Merkinch Primary and Inverness High School – including emotional wellbeing groups and an SU Group
- Funding secured for the development of a Local Youth Projects and the employment of Project Workers in Merkinch (Inverness) and Bridgeton (Glasgow)
- A new SU Group within Abercorn Secondary ASN School in Glasgow as well as involvement in the school's assembly programme
- Assembly opportunities in two Glasgow ASN schools for learners with complex needs
- A weekend event for 14 young people from two ASN schools in Glasgow
- A holiday for Ukrainian refugees welcomed 27 young people and 18 parents or grandparents
- A new weekend event "Chosen" for seven families with adopted children
- 16 priority schools attended a School Residential at an SU Scotland centre
- 13 young people, whose families are affected by the justice system, attended an SU Holiday through our partnership with CIRCLE and Prison Fellowship.
- Three young people, whose families are supported by CAP Debt Centres, attended an SU Holiday through our partnership with Christians Against Poverty (CAP)

"From the bottom of my heart, I want to thank the entire team for the wonderful time you gave us and our children at the family camp. You truly made our summer! These are memories that we, and our children, will carry with us for a lifetime."
(Ukrainian parent)

"My children had an amazing time and tried activities they had never done before and loved all the outdoors time. They met other adopted children too. Our children could be their quirky selves without anyone judging them. They loved their little gifts which now have pride of place on their rooms and they came home feeling special unique and loved."
(Adoptive parent on Chosen)

"Merkinch Primary School children and staff have benefitted from working with Tim and the SU team over the past few years. Our children look forward to their weekly visits for lunch time clubs and an after school SU Group; others offer supported reading and maths development. Children at Merkinch benefit from their kindness which supports our focus on creating a culture of kindness and a warmth of welcome. This ethos in turn supports children and families to come to school. Lunch time clubs are a highlight of the week for many children."
(Merkinch Headteacher)

REPORT OF THE TRUSTEES

Schools

Schools are one of SU Scotland's four contexts of service. This is expressed through SU Groups, Religious and Moral Education (RME) lessons, Religious Observance and, on occasion, chaplaincy—creating consistent and meaningful opportunities for pupils to engage with the Christian faith in age-appropriate ways and within the context of the Scottish RME Curriculum for Excellence.

Over the past 12 months, our capacity to serve schools has increased significantly, with the Local Ministries team growing by 4.6 FTE. The team now consists of 28 Regional and Schools Workers, supported by our Bible Alive Development Coordinator and Regional Administrators. This growth is directly increasing our reach and ability to build sustained relationships with schools. Impact is further multiplied through partnerships with 13 Associate Trusts and three Local Youth Projects delivering schools work in association with SU Scotland.

We partner with over 825 volunteers from local churches who give their time to lead SU Groups, Bible Alive and other aspects of the RME Curriculum. Schools value our contribution to the RME curriculum, particularly through Bible Alive, Christmas and Easter lessons and It's Your Move, a transition programme for pupils moving from primary to secondary school. These programmes support schools in meeting specific Experiences and Outcomes, such as RME 2-01:

"Through exploring the lives and teachings of Jesus and other figures in Christianity, I am increasing my knowledge and understanding of key Christian beliefs."

By providing externally delivered input, we help pupils reflect critically and thoughtfully on Christian belief and practice within the classroom setting.

Our 'Teaching Festivals' schools work continues to have significant reach. In December 2025, we made 13,381 connections with pupils across 113 schools through Christmas lessons and assemblies. During the Easter season, we made 11,970 pupil connections in 129 schools. These large-scale engagements ensure that tens of thousands of learners encounter the Christian story each year in ways that are accessible, relevant and aligned with the curriculum.

The ongoing growth of our Bible Alive programme is evident. By March 2026, the programme had been delivered in 55 schools—up from 44 schools at the same point last year—and reached 2,342 pupils, an increase of 93 at the same point last year. This growth reflects rising awareness and demand from schools, as well as increased capacity within our team. The programme provides a deeper and more consistent exploration of the Christian faith over multiple sessions, rather than one-off encounters.

Since April 2025, 85 new SU Groups have begun, involving approximately 1,020 pupils. During the current academic year, 410 SU Groups have run, engaging around 4,812 pupils. These groups create safe spaces for young people to explore faith, ask questions and encourage one another. Supporting this, 62 pupils have attended Equip Pupil Leader Training in the last 12 months, many of whom now lead SU Groups in their schools. This demonstrates a growing confidence among young people to articulate and live out their faith, within the context of pupil leadership.

Strategically, we continue to make progress towards our vision of a Local Ministry Hub at the heart of every high school cluster in Scotland. Over the last six months, foundational infrastructure has been established to support this long-term ambition. By the end of March 2026, 188 high school clusters—representing more than half of all clusters in Scotland—are being prayed for and served through these developing hubs. The outcome is increased collaboration between local Christians, churches and youth organisations, enabling more joined-up service to schools and communities. Our long-term prayer is that every school in Scotland will experience meaningful and ongoing Christian contact.

A new role planned for the team is that of the 'Associate Trust Network Lead'. This role will focus on strengthening and expanding partnerships with churches through the Associate Worker Scheme. The intended impact is to open further doors into schools, increasing our ability to serve

REPORT OF THE TRUSTEES

through SU Groups, the RME curriculum, Religious Observance and chaplaincy, and ensuring that growing demand can be met sustainably.

We are very grateful to every partner who supports our work in schools through prayer, giving and time. These partnerships make our service to schools possible. As our team grows, we look ahead with faith and expectation—seeking not just wider reach, but lasting impact in the lives of young people, schools and communities.

Holidays

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

- 2,072 places filled at SU Holidays, a growth in attendance to a level not achieved since 2013
- 1,108 young people attending a weekend residential, a drop of around 250 from 2024-25

The introduction of new style events continued with Coding and Golf holidays being added to the overall programme in 2025. Holidays introduced in previous years (Nerd, Horse riding) were fully booked with many young people returning from the previous year.

We continued to work with partners including the VOICE Project, eXP and KART to run Holidays. Our partnership with CIRCLE and Prison Fellowship Scotland continues to develop although slightly fewer young people were referred through this partnership this year.

The Holiday Sponsorship fund supported 356 young people to attend a holiday or weekend – an increase of 52 from the previous year. The Holiday Sponsorship fund also supported all young people who attended the Motiv8 programme of SU Holidays. We continue to be grateful to the strong support the annual Holiday Sponsorship Appeal receives from SU Scotland supporters.

A new teaching resource ‘That’s Life’ was written for SU Holidays enabling young people to explore the gospel of John. Many young people also received a copy of John’s Gospel at the event they attended.

Positive feedback continues from young people attending SU Holidays.

- *“Everyone was so welcoming and God was a priority. I felt as if I had known everyone for a while and felt loved”*
- *“I have learned to be more confident and that there is no problem asking questions”*
- *“I had so much fun and made friends and learned more about God”*
- *“I got to have new experiences”*

And from parents:

- *“Thank you for providing such a supportive, caring and nurturing environment that helped my daughter to settle when she had been unsettled at the start of the week. She has spoken so positively of her time there, sharing about all the activities as well as singing lots of the songs! Please extend our thanks to everyone involved. She has already said she’d love to come back next year! If you have the dates for it then that would be great so we can plan other holidays around it.”*

We look forward in 2026 to another year of strong SU Holiday bookings and significant work being undertaken to develop the bookings programme and website presence enabling parents and carers to have a better experience and access to more information.

Developing our campsites

The first full year of solar power generation at the Scoughall campsite resulted in a large reduction in the amount of diesel fuel used. Pedal Go-Karts, Sumo Suits and Nerf Zone were introduced as new activities at Scoughall and Kingscross. Facilities Assistants at Kingscross benefitted from new living accommodation cabins, which were constructed in May 2025.

REPORT OF THE TRUSTEES

Volunteers continue to support work parties throughout the year at both campsites, carrying out essential maintenance, including the refurbishment of the girls' shower block at Scoughall.

Looking ahead, ongoing developments are planned for Scoughall with the completion of a drying room and storage for go-karts. At Kingscross, solar panels have been installed and will be fully commissioned over the coming season.

Young leaders

Over the past year, training events have remained highly popular. The GO Conference once again reached full capacity, with 114 young people attending (109 in 2024). Demand was so high that a number of late enquiries could not be accommodated. Following the conference, a new Glasgow Connect Group was established with around ten young people attending regularly. Participants also engaged in Equip Pupil Leader Training, with several going on to lead SU Groups within their schools.

The COMMISSION programme continued to grow and strengthen throughout the year with all events offering a Qualifications Scotland (formerly SQA) award. The majority of participants successfully achieved an award. One weekend and two week-long Basecamp events were delivered, supporting young people aged 16+ as they prepared to serve within an SU Holidays or Missions context.

The LeadUP event was attended by participants who had previously completed Basecamp offering a further stage of leadership development and preparation. In total, 111 young people engaged with the COMMISSION programme in 2025, representing a modest increase on the previous year. Most participants returned for a review weekend in late August, where they took part in structured reflection and shared insights from their experiences of service.

Two young people participated in the SU Scotland Gap Year Programme from August 2024 to August 2025. One participant successfully met all the requirements for the Level 7 Qualifications Scotland award. We were also pleased to welcome a larger cohort to the August 2025–August 2026 programme, with six participants joining, serving in a range of contexts.

An increase in the number of Connect Groups meeting regularly throughout the year, both online and in person, across Scotland has been encouraging. In each of these groups young people explore the Bible together. We were delighted to see four new groups launched this term in Glasgow, Kirriemuir, Airdrie/Coatbridge, and Blairgowrie. These groups are led by a combination of staff and volunteers, bringing the total number of groups to 19. We aim to see this number continue to grow in the year ahead, ensuring that young people across Scotland have regular opportunities to explore the Bible together.

We look forward to another season of COMMISSION events and are already planning for the future development of these events and the Go Conference to accommodate more young people.

Missions

Missional opportunities continue to grow, with a variety of new connections being formed with churches.

Local Ministry Hubs have been key in developing these links and creating opportunities to effectively reach communities. We have also developed a training resource to help churches identify the needs within their communities and explore how we can respond together. This includes engaging with the opportunities in their area e.g. SU Groups or Easter Code, and importantly discerning the most appropriate missional opportunities. Local Ministry Hubs provide an essential means of enabling effective mission to take place.

REPORT OF THE TRUSTEES

During the missions season up to August 2025, SU Scotland led 32 missions, with 1,480 children attending (562 from priority areas). This represents an encouraging 13% increase on last year.

With the growth of week-long missions, there has been increased interest in activity days and other opportunities as stepping stones into longer missions. Our Digital Youth Work Lead, has been actively initiating conversations with churches, using gaming events as a way to connect with young people.

A highlight has been working alongside church leaders—sharing in their vision and passion for reaching their communities. It is a real privilege to support, encourage, and play a part in what God is doing.

“There is no “I” in team - it’s felt like we’ve laboured together to be a faithful witness to Jesus and his message as we see God build something where we are”. SD

“We at Liberty Community Church could not run our holiday club, reaching out to so many children with the gospel, without the fantastic support from the team and support staff. May God richly bless the work of SU Scotland this year and into the future in his will.” IS

Magnitude

Magnitude 2025 attracted over 2,000 young people and youth leaders to Lendrick Muir for a week filled with Bible exploration, worship, Christian community, and deep encounters with God. We had 1,433 full-time attendees and 598 day visitors (up 31% on last year, which happened to also be up 31% on 2023!).

The sense of God’s spirit at work in drawing young people to Jesus was remarkable – we gave away 150 new Christian packs to people responding for the first time to the gospel. And since the event, there have been many testimonies from young people and youth leaders of what God is doing in their lives.

Throughout the festival, young people experienced powerful worship, inspiring Bible teaching, and meaningful small group discussions. Many encountered God in new ways, making decisions to follow Jesus, receiving prayer, and committing to living boldly for him.

“I went to Magnitude four years ago and gave my life to God. When I got to school, I was bullied and asked questions I couldn’t answer every day. After a while I began to feel I’d lost what I had with Jesus and this routine went on for a few years: going to Magnitude, then losing faith. But on Monday night the speaker helped me see I need to stop this routine. So, I have put my confidence in Jesus, and I am more determined and confident than ever before.” (young person)

“For anyone that is new to the Christian faith, I would so recommend going to Magnitude because it just brings you so much closer to God and you suddenly remember God is your Home and he loves you unconditionally. I also loved going to Magnitude to be with teenagers my age who have the same beliefs as me as I’m not used to it at my hometown - I loved seeing so many young people like me praising the Lord.” (young person)

“Our group saw a real releasing over Magnitude 2025. There was a releasing of the young people from strongholds of fear and anxiety in the power of the Spirit, but there was also a releasing of the Holy Spirit into their lives. They were being equipped for going back into the world as God’s ambassadors in their high schools and to their friends. The Holy Spirit moved in power and joy.” (youth leader)

Over the year we also held 10 Worship Nights in Edinburgh, Glasgow and Aberdeen. Magnitude worship nights are continuing to provide local opportunities for young people to join lively and contemporary worship events through the year.

Looking ahead to summer 2026 we already have over 1,550 booked onto the festival, representing 96 churches so far - we expect to reach our capacity of 1,800 full time bookings. For this coming year, we hope to help young people see that faith isn't a dry obligation, but a journey of belief lived out in a vibrant life.

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Centres

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

Our residential centres at Lendrick Muir, Alltnacriche and Gowanbank are open year-round and welcomed over 16,000 visitors this financial year. The centres are an essential resource for SU Scotland ministry with children and young people – whether SU Holidays, School residentials, Training events or Local Ministry weekends.

School residentials and day visits are a key component of term time ministry, with over 4,500 pupils and teachers from 136 groups staying at one of our Classroom Outdoors residentials. We note the success of the campaign to make school residentials more accessible with the *Schools (Residential Outdoor Education) (Scotland) Act 2026* due to come into force once guidance is agreed – likely in 2028 or 2029.

In the interim, our school bursary fund has been well used with over £37,000 disbursed and over 460 pupils receiving financial support. This is in addition to discounts we give to schools from priority areas, or with a focus on additional support needs, as we look to embed what we do and how we serve those at the margins.

The growth of longer-term work with pupils in partnership with local schools providing alternative curriculum or bespoke programmes with those on the margins who have Additional Support Needs, at both Alltnacriche and Gowanbank, has been of particular encouragement.

Development plans are in place for all three centres. The team at Gowanbank were able to replace the existing heating system. At Alltnacriche access to buildings was significantly improved, along with a garden area being constructed to support small group work. At Lendrick Muir preparatory work was advanced for an expected significant building development to replace the existing Glendevon unit with an expanded and upgraded new accommodation block.

PLANS FOR FUTURE PERIODS

With numbers engaging with SU Scotland now in the region of 9% of Scotland's school-age children and young people, we are connecting with an even greater number at least once a year. This milestone fuels our passion and determination as we continue working towards our vision—ensuring every child and young person in Scotland has the opportunity to explore the Bible and respond to the significance of Jesus.

Our current strategy places a strong emphasis on deepening our connections at local, national, and individual levels, ensuring our vital work remains rooted, far-reaching, and personally significant.

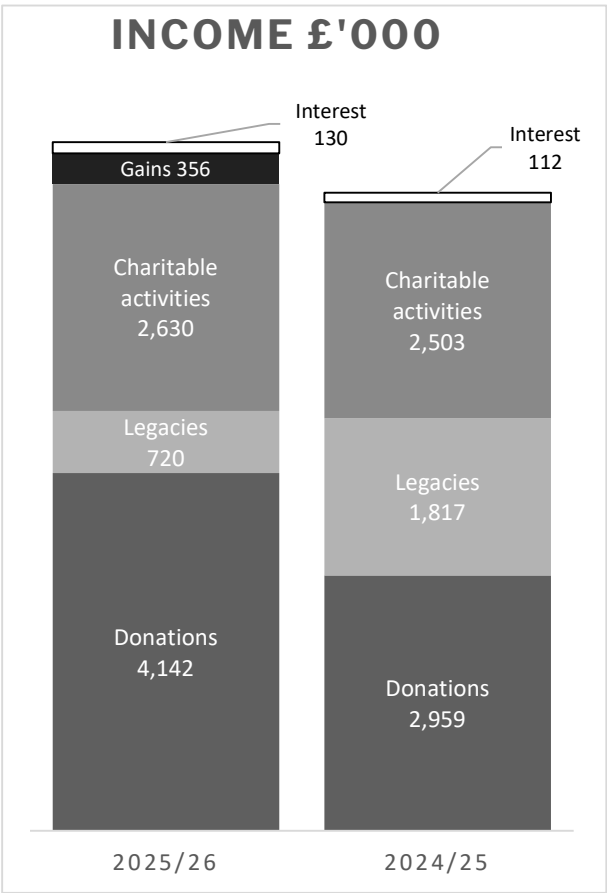
We plan to grow our impact via additional appointments to the staff team including a new Associate Trust Network Lead.

Subject to successful fundraising, we are working towards a major capital investment at our Lendrick Muir centre where plans are being finalised for a significant redevelopment of part of the complex to secure and increase capacity for the long-term. Planning permission was received on 12th June 2026, with a 15-month construction phase hoped to commence in the autumn. The proposed development is intended to increase flexibility, sustainability and inclusion at the centre, enabling us to respond to growing demand, support future ministry growth assumptions, and create opportunities for expanded use throughout the year, while ensuring the facilities remain fit for purpose and do not constrain current operations or future growth.

REPORT OF THE TRUSTEES

FINANCIAL REVIEW

There was net income for the year of £912k (2025 - £1,286k). This net income includes £950k of grants awarded but not yet received. These grants fund costs that will be incurred within the next and following financial years.



Total income increased by £586k to £7,977k.

£355k of this increase was a one-off gain on the sale of the Edinburgh office, which was sold in January 2026.

Although legacy income was £1,097k lower than the extraordinary high reported last year, there was still a higher than average total of £720k from gifts in wills this year.

Income from charitable activities rose by £127k to £2,630k, reflecting a significant growth in numbers attending the Magnitude Festival, as well as a growth in Holidays and training events. Fees were also increased to reflect higher costs.

There was a substantial £1,183k growth in donation income this year to £4,142k. This was due to increased donations from trusts and grants, including £400k towards the initial exploratory costs and fees for the planned Lendrick Muir building project.

£950k of the donation income relates to grants awarded but not yet received at the year end date. These are included within Debtors.

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Total costs increased by £961k to £7,065k, mainly driven by increased staffing costs which rose by £715k as we continued to grow the team in Local Ministries, Ministry at the Margins, the centres, as well as in support roles (including Marketing, HR and volunteer support). The increased costs also reflect an inflationary increase, and a full year spend for posts added during the previous financial year.

Within Local & national ministries, there were one-off ministry grants paid to 14 associate worker trusts and local youth projects whose charitable objects are closely aligned with those of SU Scotland. These totalled £100k and will support and enhance ministry with children and young people in local areas across Scotland.

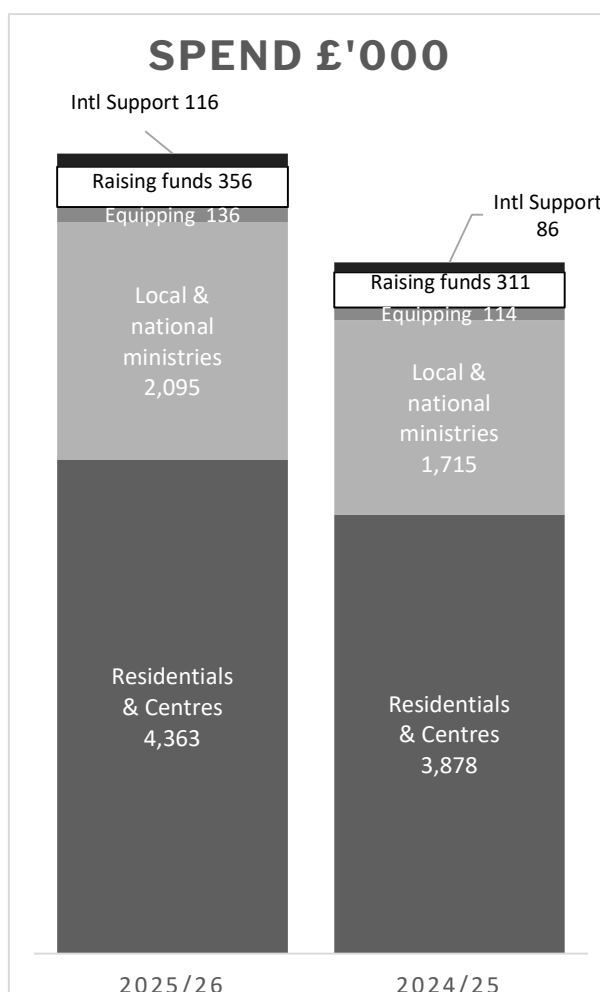
Fixed Assets

The changes in tangible fixed assets during the year are shown in Note 15 to the accounts.

Additions of £249k includes £179k for assets under construction. This contains initial costs, including architect and planning fees, related to a major capital development project planned for the Lendrick Muir centre. The planned development will secure and increase capacity at the site for the longer term, supporting future ministry growth for years to come. At the year-end date, a planning application had been submitted, and we were delighted to receive approval in June 26. Detailed designs are being finalised in anticipation of the Board approving progress to appoint a contractor in late summer 2026.

Other additions include a new access ramp at Alltnacriche, facilities assistant cabins and solar panel installations at Kingscross.

The Edinburgh office was sold in January 2026, generating a gain on sale of £355k.



RESERVES POLICY

At 31 March 2026, the charity held total funds of £9,424k (2025 - £8,512k) comprising

- General Fund of £1,148k (2025 - £1,164k),
- Capital Reserve (tied up in fixed assets) £3,608k (2025 £3,694k)
- Other Designated Funds of £2,661k (2025 - £2,456k) and
- Restricted Funds of £2,008k (2024 - £1,197k).

It is the charity's aim to hold a total balance in the General Fund plus Legacy Equalisation Reserve, Special Projects Fund and 10 Year Trust Fund (all designated funds), which equates to between 3 and 6 months' worth of ongoing operating costs. At 31 March 2026, the combined balance of these

REPORT OF THE TRUSTEES

reserves was £2,481k, representing 4.7 months' coverage based on the budgeted operating costs for the year ahead. The Trustees believe that this level of funds is an appropriate level as the organisation continues to grow its ministry while carefully managing costs.

Designated funds excluding the Capital Reserve grew by £205k over the year from £2,456k to £2,661k. This was mainly due to the designation of the one-off proceeds from the sale of the Edinburgh office into the Offices & Buildings Fund, designated to be used towards expected future office or other building cost needs, less £230k of the Special Projects funds used to support key Local and national ministries work as well as some centres and sites projects.

To smooth the impact on the General Fund of legacy amounts received from year to year, unrestricted legacy income is held in designated funds; a portion is allocated to Special Projects Fund with the remainder held in the Legacy Equalisation Reserve and released to general funds over the following two years.

Restricted funds totalled £2,008k, a growth overall of £811k, including £930k of the grant income awarded but not yet received at the year end date. These accrued grants will mostly be spent within the next financial year, with some spread over two to three years.

A new restricted fund was established during the year for the planned **Lendrick Muir Building project**. The fund had £418k of income (including £300k accrued grants), with £187k of total spend on costs to date. As the project progresses, with approval of final plans anticipated shortly after these accounts are signed, significant fundraising will take place to allow the project to proceed, with an ideal start date for construction of autumn 2026.

There were no funds in deficit at the year end.

Our Financial Supporters

A massive thank you to the many individuals, churches, other organisations and trusts who supported us between April 2025 and March 2026, including:

- The Aitchison Trust SCIO
- Baptist Union of Scotland
- Caring and Sharing (SCIO)
- Charnwood Trust
- Criffel Charitable Trust
- Door Trust
- Durris Charitable Trust
- Esther Hennell Charitable Trust
- Hope Trust
- Jennifer's Fund
- Kenneth Barge Memorial Trust
- The Kola'a Trust
- Margaret Douglas Trust
- Micah Fund
- Noble Resolve Gospel & Temperance Mission
- Paterson Family Foundation
- Roy Miller Charitable Trust
- Shalimar Trust
- Sporos Trust
- St Ternan Charitable Trust
- Ardbarron Trust Limited
- Benefact Trust
- Challenge Trust
- Christian Education Association Scotland
- The Cruden Trust
- D S Stewart and FE Stewart Charitable Trust
- The Energy Saving Trust
- Generation Trust
- J & C Fleming Charitable Trust
- JonthreeTrust Ltd
- Kilravock Christian Trust
- Life Trust Limited
- Mary Brown Memorial Trust
- The Milne Family Foundation
- The Paristamen Charity
- Petty Trust
- Scott Thomson Charitable Trust
- Souter Charitable Trust
- Springboard Charitable Trust
- Tabeel Trust

REPORT OF THE TRUSTEES

- Tannery Trust
- Tillyloss Trust
- Westhill Endowment
- The William Scott SCIO
- TBF & KL Thompson Trust
- The Vardy Foundation
- Whole Family Wellbeing Fund
- Wilson Distributors Charitable Trust

Fundraising activities are conducted in accordance with the Chartered Institute of Fundraising Code of Fundraising Practice. This includes standards to protect vulnerable people during fundraising activities. SU Scotland applies principles so that appeals to supporters, applications to trusts and related fundraising activities are legal, open, honest, respectful and accountable. No complaints were received during the year, and SU Scotland did not appoint any third-party professional or commercial fundraisers. Guidelines are issued to individual volunteer fundraisers to ensure their activities (for example sponsored events or bake sales) are carried out safely and appropriately.

GOVERNANCE STRUCTURE

Scripture Union Scotland (“SU Scotland”) is a Scottish charity (no. SC011222) constituted as a company limited by guarantee (no. SC054297) and governed by its Memorandum and Articles of Association. The company was incorporated on 22 October 1973. The Trustees of the charity are the directors of the company for the purposes of company law.

The charity’s Memorandum and Articles of Association contain the following objects:

To aid the Christian Church in its ministries by specialised services whereby the Word of God is presented, especially to children and young people, so that those to whom it is presented may:

- be led to personal faith in the Lord Jesus Christ;
- be encouraged and instructed in the development of Christian character and witness and in a sense of vocation; and
- take their place as members and workers in the life of their churches and of society. To promote thoughtful Bible Reading amongst people of all ages with a view to furthering personal discipleship, Christian community and social concern.

Trustees

The Board of Trustees of SU Scotland is responsible for the governance and oversight of the charity’s activities. Trustees are appointed to oversee the affairs of SU Scotland and to ensure that funds are used in accordance with the charity’s objects as defined in its Memorandum and Articles of Association. As these principles reflect a Christian, Bible-based movement, Trustees have a responsibility to work together to discern God’s will for the direction and development of the charity.

The Trustees who served from 1 April 2025 to the date of this report were as follows:

Angus Allan (retired 26 Mar 2026)	Paul Johnston
Samuel Barge	Martyn Link, Vice-Chair
Stephen Bell, Chair	Adom Otoo (appointed 19 Feb 2026)
Dr Audrey Chalmers	Charlene Petersen
Rachel Cooney	Tim Record (appointed 19 Feb 2026)
Pamela Fulton	Dr Jo Rose (appointed 19 Feb 2026)
Jonathan Gwynne (appointed 19 Feb 2026)	Colin Sinclair (appointed 24 Apr 2025)
Dr Heather Haywood (retired 22 Aug 2025)	Rev Cara Wightman
Jonathan Innes, Honorary Treasurer	

REPORT OF THE TRUSTEES

Appointment process

The responsibility for considering suitable candidates for the role of trustee rests with the Governance Committee. Recruitment is a combination of advertising followed by applications, and direct approaches. Trustee positions are unpaid, and the period of service is initially for five years. This may be extended for a further three years, after which the Trustee must stand down. Re-appointment is possible after the lapse of at least one year.

The Chair, Vice Chair and Honorary Treasurer are elected annually at the first meeting of the Board following the AGM and may serve for a period of five years after which they must stand down unless there are exceptional circumstances. Re-appointment is possible after a lapse of at least one year. Appointment to any of these positions will be additional to any term already undertaken as a Trustee.

There are comprehensive procedures in place for the induction of new Trustees. New appointees are provided with a detailed information pack covering topics such as the responsibilities of Trustees and the history, activities and operations of SU Scotland. They are also invited to observe first-hand some of the work of the organisation. Trustees are offered regular refresher courses in the principles of effective governance.

Committees of the Board

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

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

Key Management Personnel

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

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

Executive officers who served during the year were:

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

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

Student Executive

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

Remuneration policy

The Board set the level of pay and remuneration for the key management personnel by reference to benchmark salary data for comparable roles in other Christian charitable organisations operating in Scotland.

REPORT OF THE TRUSTEES

Related parties

SU Scotland works in partnership with Christian churches and other Christian agencies in Scotland whose objectives are closely aligned with SU Scotland. Information about related party transactions is provided in Note 12 of the financial statements.

PRINCIPAL RISK AND UNCERTAINTIES

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

Categories	Summary of Risks	Management
Operational and Compliance	• Availability of staff and volunteers (including succession) • Risk of injury to a child or young person in the Charity's care • Failure to comply with legislation eg Health and Safety, Child Protection (i.e. Safeguarding) • Temporary operational disruptions	• Ongoing recruitment and networking • Robust safety measures and policies, including Safeguarding policies, to minimise the potential of injury • Ongoing learning, feedback and training
External / Reputation	• Lost opportunity due to reputational damage or changing sentiment restricts access • Potential adverse actions by partner organisations	• Regular training and input from external expert advisers • Regular monitoring of compliance with policies • Expansion of the Pray for Schools Scotland network • Strategic review of the implications of changes to the operating landscape
Spiritual / Ministry	• Spiritual ineffectiveness results in key outcomes not being achieved • Ability to maintain relationships across the Christian community	• Encouraging regular Bible reading and prayer—both corporately and personally • Ongoing networking
Financial	• Failure to reinvest in properties • Uncertainty of timing and funding of Lendrick Muir Building project poses potential financial risks and potential significant management distraction • Changes in giving trends, external conditions, or the broader economic environment continue to impact our plans. For example, ongoing inflationary cost-of-living pressures and governmental changes to tax policy have placed additional strain on our finances, alongside the effects of the war in Ukraine & in Iran on the cost of supplies or utilities.	• 5-year plan for property maintenance • Regular review and updates from LM Building Project group with clear decision gates. • Ongoing engagement with donor base and nurturing a diversified range of income sources • Careful cost management • Regularly assess the sustainability of trading departments, ensuring income generation remains aligned with organisational priorities (& mission) while driving efficiency elsewhere.

REPORT OF THE TRUSTEES

Governance/ Strategy	• Strategic changes required to reflect current environment not implemented • Trustee skills do not match future challenges facing the charity	• Formal strategy review every three years, supported by regular performance reviews against strategic targets, with defined corrective actions implemented where underperformance or emerging risks are identified. • Annual evaluation of progress by Trustees • Nominations Committee regularly engaging with potential Trustees and a regular training schedule
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees, the Strategic Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of information to auditors

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

Auditors

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

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

By order of the Board

Robin MacLellan
Robin MacLellan (Jun 22, 2026 14:57:07 GMT+1)

Robin MacLellan, Secretary, 18 June 2026

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

Opinion

We have audited the financial statements of Scripture Union Scotland (the "charity") for the year ended 31 March 2026 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and,
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditors' responsibilities for the audit of the financial statements" section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report which includes the Directors' report and the strategic report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the Directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper 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.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities on page 16, the Trustees (who are also directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

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

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

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pensions legislation and Companies Act 2006.

In addition, we evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

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

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of the audit 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, and to the charity's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members and Trustees 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, the charity's members as a body and the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Michael Speight

Michael Speight (Jun 22, 2026 15:09:12 GMT+1)

Michael Speight (Senior Statutory Auditor)

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

Date: 22/06/2026

STATEMENT OF FINANCIAL ACTIVITIES

(including Income & Expenditure Account)
for the year ended 31 March 2026

						2026	2025
	Notes	General £	Designated £	Total unrestricted £	Restricted £	Total funds £	Total funds £
							(see note 26)
Income from:							
Donations and legacies	2	1,746,882	76,424	1,823,306	3,038,068	4,861,374	4,775,600
Charitable activities	3	2,231,155	45,555	2,276,710	353,281	2,629,991	2,502,916
Other	4	485,446	-	485,446	-	485,446	112,035
Total income		4,463,483	121,979	4,585,462	3,391,349	7,976,811	7,390,551
Expenditure on:							
Raising funds	5	312,213	2,032	314,245	41,460	355,705	311,029
Charitable activities	6						
Residential and Activity Centres		3,238,053	362,180	3,600,233	762,412	4,362,645	3,878,083
Local and National Ministries		796,378	26,644	823,022	1,271,594	2,094,616	1,714,685
Equipping and Leadership Development		17,743	777	18,520	117,438	135,958	114,436
International Support	8	92,816	-	92,816	22,939	115,755	85,827
Total Charitable activities expenditure		4,144,990	389,601	4,534,591	2,174,383	6,708,974	5,793,031
Total expenditure		4,457,203	391,633	4,848,836	2,215,843	7,064,679	6,104,060
Net income / (expenditure) for the year	9	6,280	(269,654)	(263,374)	1,175,506	912,132	1,286,491
Transfers between funds	14	(23,205)	387,837	364,632	(364,632)	-	-
Net movement in funds		(16,925)	118,183	101,258	810,874	912,132	1,286,491
Reconciliation of funds:							
Total funds brought forward		1,164,429	6,150,039	7,314,468	1,197,559	8,512,027	7,225,536
Total funds carried forward		1,147,504	6,268,222	7,415,726	2,008,433	9,424,159	8,512,027

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

All income and expenditure derive from continuing activities.

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

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

BALANCE SHEET

at 31 March 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible fixed assets	15	3,607,689	3,694,342
		<u>3,607,689</u>	<u>3,694,342</u>
Current assets			
Stocks	16	8,699	9,948
Debtors	17	1,427,830	1,611,493
Cash and cash equivalents	18	5,277,416	4,074,081
		<u>6,713,945</u>	<u>5,695,522</u>
Creditors: amounts falling due within one year	19	(897,475)	(877,837)
Net current assets		<u>5,816,470</u>	<u>4,817,685</u>
Total assets less current liabilities		<u>9,424,159</u>	<u>8,512,027</u>
The funds of the charity:			
General Fund		1,147,504	1,164,429
Designated Funds:			
Capital Reserve	21	3,607,689	3,694,342
Offices & Buildings Fund	21	1,249,574	322,382
Special Projects Fund	21	384,515	578,417
Legacy Equalisation Reserve	21	918,928	1,460,545
10 Year Trust Fund	21	30,000	45,000
Other	21	77,516	49,353
Total Designated Funds		<u>6,268,222</u>	<u>6,150,039</u>
Total Unrestricted Funds	21	<u>7,415,726</u>	<u>7,314,468</u>
Restricted Funds	22	2,008,433	1,197,559
Total Charity Funds		<u>9,424,159</u>	<u>8,512,027</u>

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

Approved by the Board on 18 June 2026 and signed on its behalf by:


Stephen Bell (Jun 22, 2026 14:31:19 GMT+1)

Stephen Bell
Chair


Jonathan Innes (Jun 22, 2026 14:15:29 GMT+1)

Jonathan Innes
Trustee

Company number: SC054297

STATEMENT OF CASH FLOWS

for the year ended 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities:					
Net cash generated from operating activities	27		847,048		154,736
Cash flows from investing activities:					
Purchase of property, plant and equipment	15	(249,207)		(209,539)	
Proceeds from sale of property, plant and equipment		475,680		-	
Interest income received	4	129,814		112,035	
Net cash generated by investing activities			<u>356,287</u>		<u>472,496</u>
Change in cash and cash equivalents in the reporting period			<u>1,203,335</u>		<u>627,232</u>
Cash and cash equivalents at 1 April			4,074,081		3,446,849
Cash and cash equivalents at 31 March	18		<u><u>5,277,416</u></u>		<u><u>4,074,081</u></u>

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity is a Public Benefit Entity as The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

Donations and Legacies

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

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

In order to smooth the impact on the General Fund of fluctuations in legacy amounts received from year to year, all unrestricted income received from legacies is allocated over three financial years. In the year of receipt, one quarter of the legacy value is transferred to the Special Projects Fund and three quarters to the Legacy Equalisation Reserve. The balance held in the Legacy Equalisation Reserve is drawn down to zero over the course of the next two years with income being released to the General Fund in two equal annual amounts.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

1 Accounting policies (continued)

Grants receivable

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

Gift Aid

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

Income from charitable activities

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

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

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

Donated services and facilities

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

Other income

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

1.5 Expenditure

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

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

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

Raising funds

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

1 Accounting policies (continued)

Charitable activities

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

Support costs

Support costs comprise costs which enable fundraising and charitable activities to be undertaken. These costs include central management costs such as finance, human resources and administration which have been allocated between the cost of raising funds and expenditure on charitable activities in proportion to the direct cost of these activities. The allocation of support costs is detailed in Note 7. The allocation of expenditure between activities and support costs is made utilising our departmental reporting system on a basis that is designed to reflect the use of resources.

Governance costs

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

Irrecoverable VAT

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

1.6 Tangible Fixed Assets

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

Tangible fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category	Annual rate
Buildings	2%
Furniture and fittings	20%
Motor vehicles	20%
IT equipment	33%
Other equipment	20%
Plant and machinery	10%
Plant and machinery (Biomass boiler)	5%

No depreciation is provided in respect of the value attributable to land or for assets under construction.

When an asset under construction is brought into use, it is moved to the relevant asset category and depreciated from that point forward.

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

1.7 Impairment of tangible fixed assets

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

1.8 Stock

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

1.9 Cash and cash equivalents

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

1 Accounting policies (continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

1.12 Retirement benefits

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

1.13 Critical accounting estimates and judgements

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

Useful life of fixed assets

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

Assets under construction

Assets under construction are accounted for within fixed assets when it is judged that it is probable that the construction will go ahead and that the asset is expected to produce both economic and charitable benefits once completed.

The costs that are included in the Balance sheet as assets under construction will include construction and related demolition costs as well as other costs directly attributable to creating the asset such as site preparation and professional fees.

Assets under construction are not depreciated until the accounting period in which they are brought into use.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

1 Accounting policies (continued)

Deferred income

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.14 Operating leases

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

2 Income from donations and legacies

					2026	2025
	General	Designated	Total unrestricted	Restricted	Total funds	Total funds
	£	£	£	£	£	£
Donations	630,359	6,425	636,784	1,321,753	1,958,537	1,830,853
Legacies	677,885	-	677,885	41,681	719,566	1,817,005
Appeals	37,325	-	37,325	178,843	216,168	360,764
Fundraising Events	14,663	-	14,663	-	14,663	20,341
Grants and Trust income	386,650	69,999	456,649	1,495,791	1,952,440	746,637
	<u>1,746,882</u>	<u>76,424</u>	<u>1,823,306</u>	<u>3,038,068</u>	<u>4,861,374</u>	<u>4,775,600</u>

Prior year comparative of donations and legacies split by fund

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

3 Income from charitable activities

					2026	2025
	General	Designated	Total unrestricted	Restricted	Total funds	Total funds
	£	£	£	£	£	£
Residential	764,628	37,438	802,066	305,647	1,107,713	1,005,694
Centres (excl SU Residential)	1,465,132	-	1,465,132	-	1,465,132	1,444,293
Local Ministry & Leadership Development	1,395	8,117	9,512	47,634	57,146	52,929
	<u>2,231,155</u>	<u>45,555</u>	<u>2,276,710</u>	<u>353,281</u>	<u>2,629,991</u>	<u>2,502,916</u>

Prior year comparative of income from charitable activities split by fund

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

4 Other income

	2026				2025
	General	Designated	Total unrestricted	Restricted	Total funds
	£	£	£	£	£
Bank interest	129,814	-	129,814	-	129,814
Gain on disposal of tangible fixed assets	355,632	-	355,632	-	355,632
	485,446	-	485,446	-	485,446

The gain on disposal of tangible fixed assets includes £354,799 from the sale of the Edinburgh office in January 2026.

Prior year comparative of other income split by fund

	2025			
	General	Designated	Total unrestricted	Restricted
	£	£	£	£
Bank interest	112,035	-	112,035	-
	112,035	-	112,035	-

5 Expenditure on raising funds

	2026				2025
	General	Designated	Total unrestricted	Restricted	Total funds
	£	£	£	£	£
Salaries & benefits	208,106	-	208,106	5,100	213,206
Travel & sundry expenses	4,997	-	4,997	-	4,997
Other staff costs	7,509	-	7,509	90	7,599
Printing & communication	34,109	-	34,109	32,057	66,166
IT, office, admin costs	5,086	-	5,086	239	5,325
Bank charges	735	-	735	-	735
Irrecoverable VAT	5,282	-	5,282	52	5,334
Allocation of support costs (see note 7)	46,389	2,032	48,421	3,922	52,343
	312,213	2,032	314,245	41,460	355,705

Prior year comparative of expenditure on raising funds split by fund

	2025			
	General	Designated	Total unrestricted	Restricted
	£	£	£	£
Salaries & benefits	179,020	-	179,020	6,180
Travel & sundry expenses	5,758	-	5,758	-
Other staff costs	9,111	-	9,111	363
Printing & communication	42,243	-	42,243	1,449
IT, office & admin costs	7,792	-	7,792	1,204
Bank charges	1,503	-	1,503	-
Irrecoverable VAT	4,519	-	4,519	77
Allocation of support costs (see note 7)	41,841	6,050	47,891	3,919
	291,787	6,050	297,837	13,192

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

6 Expenditure on charitable activities

	Residentials and Activity Centres	Local & National Ministries	Equipping and Leadership Development	International Support	2026 Total	2025 Total
	£	£	£	£	£	£
Salaries & benefits	2,052,150	1,339,124	53,034	-	3,444,308	2,842,841
Travel & sundry expenses	23,266	55,750	1,688	740	81,444	76,787
Other staff costs	32,678	22,888	-	-	55,566	43,943
Holiday / programme related	585,005	151,400	58,826	137	795,368	796,810
* Ministry grants	-	100,000	-	-	100,000	-
International grants (see note 8)	-	-	-	114,838	114,838	52,485
Heat, light & power	121,095	5,070	-	-	126,165	146,387
Property & equipment	459,202	21,260	191	-	480,653	395,176
Vehicle costs	24,401	-	-	-	24,401	14,904
Printing & communication	42,577	19,913	1,228	-	63,718	56,752
IT, office & admin costs	111,802	42,772	364	-	154,938	120,292
Professional fees	6,408	2,650	-	-	9,058	8,620
Bank charges & loan interest	11,505	1,468	498	-	13,471	14,205
Depreciation	209,674	2,940	-	-	212,614	207,503
Irrecoverable VAT	52,431	21,150	122	40	73,743	79,688
Allocation of support costs (see note 7)	630,450	308,231	20,007	-	958,688	936,638
	<u>4,362,644</u>	<u>2,094,616</u>	<u>135,958</u>	<u>115,755</u>	<u>6,708,973</u>	<u>5,793,031</u>

(Note 8)

- * Individual grants ranging from £2,000 to £14,500 were awarded to 14 associate worker trusts and local youth projects whose charitable objectives are closely aligned with those of SU Scotland. The grants were given to support and enhance ministry with children and young people in local areas across Scotland.

Prior year comparative of expenditure on charitable activities split by activity

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

7 Allocation of support costs

	Charitable activities				2026	2025
	Residentials and	Local & National	Equipping and	Raising funds	Total	Total
	Activity Centres	Ministries	Leadership Development		£	£
	£	£	£	£	£	£
Salaries & benefits	339,142	162,327	10,537	27,566	539,572	454,410
Travel & sundry expenses	6,119	2,929	190	497	9,735	8,492
Other staff costs	21,666	10,370	673	1,761	34,470	54,123
Heat, light & power	9,201	4,404	286	748	14,639	15,774
Property & equipment	58,717	28,105	1,824	4,773	93,419	134,382
Printing & communication	14,708	7,040	457	1,196	23,401	24,999
IT, office & admin costs	113,285	54,223	3,520	9,208	180,236	179,489
Professional fees	12,599	6,030	391	1,024	20,044	13,110
Bank charges	6,144	2,941	191	499	9,775	9,907
Depreciation	2,011	962	62	163	3,198	6,255
Irrecoverable VAT	30,746	21,188	1,375	3,598	56,907	68,383
Governance costs	16,112	7,712	501	1,310	25,635	19,124
	630,450	308,231	20,007	52,343	1,011,031	988,448

Support costs are allocated to activities in the same proportion as total direct expenditure has been incurred in undertaking these activities. Governance costs represent audit fees and other compliance costs.

Prior year comparative of allocation of support costs

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

8 International support

	2026	2025
	£	£
Grants paid to SU movements:		
Contribution to SU Ukraine & Belarus from unrestricted funds	50,787	40,488
Contribution to SU Ukraine & Belarus from restricted funds	21,762	11,997
Contribution to SU International Council from unrestricted funds	30,000	24,000
Contributions to SU overseas projects from unrestricted funds	11,112	5,000
Contributions to SU overseas projects from restricted funds	1,177	4,342
	<u>114,838</u>	<u>85,827</u>
Other costs:		
Costs related to overseas trips and visitors paid from unrestricted funds	917	-
	<u>115,755</u>	<u>85,827</u>

9 Net income / (expenditure) for the year

	2026	2025
	£	£
This is stated after charging:		
(Gain) / Loss on disposal of fixed assets	(355,632)	7,206
Depreciation (see note 15)	215,812	206,552
Auditors' remuneration	17,850	15,900
Operating lease rentals	37,706	37,706
	<u>37,706</u>	<u>37,706</u>

10 Staff costs

	2026	2025
	£	£
Wages and salaries	3,342,829	2,844,049
Social security costs	375,240	228,889
Pension and other costs	425,240	349,717
	<u>4,143,309</u>	<u>3,422,655</u>

The average number of employees (full time, part time and seasonal) was 155 (2025 - 140).

There was one employee who received remuneration between £60,000 and £70,000 in the period. In the prior year, there were no employees who received remuneration over £60,000 in that period.

Key management personnel include the Chief Executive, Chief Operating Officer, Director of Centres, Director of Local Ministries, Creative Director and Director of Development and Holidays. The total cost of employee benefits, including Employers National Insurance, of the key management personnel of the charity were £411,679 (2025 - £372,146).

The charity operates a group personal pension (i.e. defined contribution) scheme for employees. Contributions are charged to the income and expenditure account as they are paid and are made from general funds other than contributions for those staff members whose costs are paid from restricted team support funds. There was £51,228 (2025 - £42,831) of contributions outstanding as at the balance sheet date; this was paid over during the following month. The assets of the scheme are held separately from those of the charity in an independently administered fund.

11 Trustees

	2026	2025
	£	£
No Trustees received any remuneration in either year.		
Payments made to 1 Trustee (2025 - 2 Trustees) for re-imbursement of expenses	<u>200</u>	<u>1,009</u>
Donations received from 6 Trustees (2025 - 7 Trustees) during the year of	<u>4,086</u>	<u>7,475</u>

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

12 Related party transactions

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

£4,738 (2025 - £2,621) was paid to Christian Residential Network("CRNet") for membership of CRNet, some vacancy advertising and towards a project researching the impact of Christian Residentials. There was a balance of £nil (2025 - £250) due to CRNet at 31 March 2026. Robin MacLellan, Chief Executive, is a Director of CRNet which is aligned with SU Scotland's charitable objectives.

£11,585 (2025 - £10,030) was paid to the SU Scotland Group Personal Pension Scheme & Group Life policy in relation to Ferrywell Youth Project ("FYP") staff's participation in the scheme. These sums were reimbursed by FYP, of which none (2025 - nil) was outstanding at the year end. FYP also paid £11,218 (2025 - £10,953) to SU Scotland in payment for camper fees for young people attending SU Holiday events. Zonya Bewick, Director of Local Ministries, is a Trustee of FYP, which is closely aligned with SU Scotland's charitable objectives.

SU Scotland received donations of:

- £13,500 from the Challenge Trust (Scottish Charity No. SC016121) of which Robin MacLellan is a Trustee (2025 - £7,000).
- £nil from the Ferrywell Youth Project of which Zonya Bewick is a Trustee (2025 - £2,000).

13 Taxation

No provision for corporation tax is required as the company has been recognised as a charity by HM Revenue & Customs for the purposes of tax relief granted by Section 505 of the Income and Corporation Taxes Act 1988.

14 Transfers

					2026
	General	Designated	Total unrestricted	Restricted	Total funds
	£	£	£	£	£
* Holiday sponsorship funds applied	272,067	-	272,067	(272,067)	-
Purchase of tangible fixed assets	-	224,384	224,384	(224,384)	-
Net book value of tangible fixed assets sold	120,048	(120,048)	-	-	-
Office sales proceeds designated for future building needs	(474,847)	474,847	-	-	-
Transfer legacy income to Legacy Equalisation Reserve	(508,414)	508,414	-	-	-
Transfer legacy income to Special Projects Fund	(169,471)	169,471	-	-	-
Release from Legacy Equalisation Reserve in year	550,030	(550,030)	-	-	-
Special Projects Funds applied	195,200	(362,370)	(167,170)	167,170	-
Release from 10 Year Trust Fund in year	15,000	(15,000)	-	-	-
School Residentials Bursary funds applied	37,664	-	37,664	(37,664)	-
Holidays income designated to Sites	(58,169)	58,169	-	-	-
Transfer cost of staff discounts	(2,313)	-	(2,313)	2,313	-
	(23,205)	387,837	364,632	(364,632)	-

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

Prior year comparative of transfers

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

15 Tangible fixed assets

	Land	Buildings	Assets under construction	Plant & machinery	Furniture, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 31 March 2025	417,700	4,417,822	-	1,332,277	786,998	154,612	7,109,409
Additions	-	35,908	179,282	14,825	19,192	-	249,207
Disposals	(20,000)	(195,935)	-	-	(26,205)	-	(242,140)
At 31 March 2026	397,700	4,257,795	179,282	1,347,102	779,985	154,612	7,116,476
Depreciation							
At 31 March 2025	-	1,891,072	-	748,021	713,967	62,007	3,415,067
Charge for year	-	87,381	-	81,874	25,797	20,760	215,812
Disposals	-	(95,887)	-	-	(26,205)	-	(122,092)
At 31 March 2026	-	1,882,566	-	829,895	713,559	82,767	3,508,787
Net book value							
At 31 March 2026	397,700	2,375,229	179,282	517,207	66,426	71,845	3,607,689
At 31 March 2025	417,700	2,526,750	-	584,256	73,031	92,605	3,694,342

Assets under construction

Plans are underway for a major capital development at the Lendrick Muir centre to secure and increase capacity at the site for the longer term, supporting future ministry growth for years to come. At the year end date, a planning application had been submitted, which received approval in June 2026, and detailed designs are being finalised in anticipation of the Board then approving progress to appoint a contractor.

Costs on the project to date include architect, survey and planning fees. As it is probable that the project will progress, with an ideal start date of autumn 2026, these costs have been capitalised and categorised as Assets under construction.

It is anticipated that the project will be completed within 2 years.

16 Stocks

	2026	2025
	£	£
Goods for resale	8,699	9,948
	<u>8,699</u>	<u>9,948</u>

17 Debtors

	2026	2025
	£	£
Tax recoverable (Gift Aid)	39,588	69,530
Accrued cash deposit interest	5,173	178
Holiday costs paid in advance relating to future season	103,182	71,234
Sundry prepayments	18,632	4,467
Legacy income receivable	222,963	1,355,000
* Other debtors	1,038,292	111,084
	<u>1,427,830</u>	<u>1,611,493</u>

* Other debtors includes £950,000 of grant income awarded by Kilravock Charitable Trust.
£300,000 of this total was received in April 2026 with the rest expected by July 2026.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

18 Cash and cash equivalents

	2026	2025
	£	£
Holidays and booking fees paid in advance and held in separate client accounts	212,210	552,857
Cash held on behalf of international SU and other bodies (see note 23)	10	-
Cash held for other restricted funds	1,143,423	1,197,559
Cash held for unrestricted funds	3,921,773	2,323,665
	<u>5,277,416</u>	<u>4,074,081</u>

19 Creditors: amounts falling due within one year

	2026	2025
	£	£
Deferred income (* see below)	554,289	509,215
Trade creditors	141,800	130,813
Accrued charges and other creditors	63,083	130,149
VAT payable	10,668	13,474
Other taxes and social security costs	127,625	94,186
Funds for transfer to international SU and other bodies (see note 23)	10	-
	<u>897,475</u>	<u>877,837</u>

* Deferred income

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

Balance at 1 April	509,215	425,196
Amount released to income earned from charitable activities	(503,427)	(417,430)
New advanced fee and deposits deferred in year	548,501	501,449
Balance at 31 March	<u>554,289</u>	<u>509,215</u>

20 Operating lease commitments

	2026	2025
	£	£
Commitments under non-cancellable operating leases as at 31 March 2026		
Within one year	37,704	37,704
Between two and five years	58,135	95,839
	<u>95,839</u>	<u>133,543</u>

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

21 Unrestricted funds

	Balance at 1 April 2025	Income	Expenditure	Transfers	Balance at 31 March 2026
	£	£	£	£	£
General fund	1,164,429	4,463,483	(4,457,203)	(23,205)	1,147,504
Designated funds:					
Capital Reserve	3,694,342	-	(215,812)	129,159	3,607,689
Offices & Buildings Fund	322,382	-	(47,655)	974,847	1,249,574
Special Projects Fund	578,417	-	(1,003)	(192,899)	384,515
Legacy Equalisation Reserve	1,460,545	-	-	(541,617)	918,928
10 Year Trust Fund	45,000	-	-	(15,000)	30,000
Other designated funds	49,353	121,979	(127,163)	33,347	77,516
Total designated funds	6,150,039	121,979	(391,633)	387,837	6,268,222
Total unrestricted funds	7,314,468	4,585,462	(4,848,836)	364,632	7,415,726

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

Description, nature and purpose of funds

The Capital Reserve represents the value of unrestricted funds tied up in fixed assets, which would not be readily convertible into cash. This equates to the net book value of fixed assets.

The Offices & Buildings Fund was designated from the proceeds of the sale of Glasgow Milton Street office, the sale of Oxfangs office and a transfer from exceptional legacies. The funds have been used to fund the refurbishments at New Olympia House and costs related to the Edinburgh office move and new office rental. The balance will be used towards any future office or other building cost needs. It is anticipated that the funds will be spent within the next 5 years.

The Special Projects Fund represents a designation by the Board from surplus unrestricted funds and legacy income each year, to be used to help maintain ministries that have proved difficult to fund from elsewhere and also to invest in new ministry initiatives or projects. The fund balance is reviewed at least annually and allocated to spend on projects within the following two to three financial years.

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

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

Other designated funds are the funds designated for maintenance and development of the Scoughall and Kings Cross camp sites.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

22 Restricted funds	Balance at				Balance at
	1 April				
	2025	Income	Expenditure	Transfers	31 March 2026
	£	£	£	£	£
Team Support Funds	557,418	2,483,249	(2,021,016)	159,166	1,178,817
Holiday Sponsorship Fund	204,415	266,359	(7,769)	(279,975)	183,030
Ukraine Fund	2,819	-	-	-	2,819
Other International Funds	1,650	1,869	(1,673)	-	1,846
Lendrick Muir Building Project	-	417,688	(8,066)	(179,282)	230,340
Campsites Development Fund	1,751	-	-	-	1,751
Development Fund - Alltnacriche	161,485	31,929	(58,066)	(35,908)	99,440
Development Fund - Gowanbank	142,795	34,131	(61,928)	-	114,998
Development Fund -Lendrick Muir	73,057	109,905	(36,058)	(9,194)	137,710
Miss Rose Bursary Fund	40,802	-	-	(1,775)	39,027
School Residentials Bursary Fund	3,333	14,332	-	(17,664)	1
Miscellaneous restricted funds	8,034	31,887	(21,267)	-	18,654
Total restricted funds	1,197,559	3,391,349	(2,215,843)	(364,632)	2,008,433

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

Description, nature and purpose of funds

The Team Support Funds represent income received from donors to fund the costs of specified ministries work or particular employees' salaries and expenses.

The Holiday Sponsorship Fund is maintained to subsidise, where appropriate, the fees of children and leaders to enable them to attend Scripture Union Scotland's holidays programme. The balance at the year end was boosted from the March 2026 appeal and will be used for events taking place in 2026/27.

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

The Other International Funds represent income generated and expenditure initiated for specific international SU projects.

The Lendrick Building Project Fund was set up to manage income and costs for a project exploring a major development and expansion of the accommodation block at the centre. The costs incurred this year relate mainly to project management and other professional fees incurred to carefully explore options for the building plans and to take a proposal to planning permission stage. Some grant funding has been received towards these initial costs. It is anticipated that a final decision to commit to a fully costed plan will be made by the end of the summer 2026 and a fundraising programme will commence as soon as planning permission is granted. If approved, it is expected that the building project will be completed within the next 2 financial years.

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

22 Restricted funds (continued)

The Lendrick Muir, Alltnacriche & Gowanbank Development Funds represent income received with the related expenditure on a programme of developments at each centre. There was a successful appeal for the Gowanbank fund during the prior year. Development programmes are underway at each centre.

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

The School Residentials Bursary Fund was established to subsidise, where appropriate, the fees of children to allow them to attend a school residential at a Scripture Union Scotland centre. The bursaries have continued to the extent of further donation income being received.

23 SU International Funds held

Funds received on behalf of SU international organisations to which SU Scotland has no right or title

Balance at 1 April 2025 £	Income received £	Payments / Transfers £	Balance at 31 March 2026 £
-	4,563	(4,553)	10

Prior year comparative of International Funds held

Funds received on behalf of SU international organisations to which SU Scotland has no right or title

Balance at 1 April 2024 £	Income received £	Payments / Transfers £	Balance at 31 March 2025 £
271	4,646	(4,917)	-

24 Analysis of net assets between funds

	General £	Designated £	Total unrestricted £	Restricted £	2026 Total funds £
Fixed assets	-	3,607,689	3,607,689	-	3,607,689
Current assets	2,044,979	2,660,533	4,705,512	2,008,433	6,713,945
Current liabilities	(897,475)	-	(897,475)	-	(897,475)
Total	1,147,504	6,268,222	7,415,726	2,008,433	9,424,159

Prior year comparative of analysis of net assets between funds

	General £	Designated £	Total unrestricted £	Restricted £	2025 Total funds £
Fixed assets	-	3,694,342	3,694,342	-	3,694,342
Current assets	1,972,266	2,525,697	4,497,963	1,197,559	5,695,522
Current liabilities	(807,837)	(70,000)	(877,837)	-	(877,837)
Total	1,164,429	6,150,039	7,314,468	1,197,559	8,512,027

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2026

25 Capital commitments

	2026 £	2025 £
Capital expenditure contracted but not provided for in the financial statements:		
Log cabin for Kingscross campsite	-	14,825
	-	14,825

An order was placed in December 2024 for a Log cabin to be built at the Kingscross campsite. The order was agreed subject to delivery and was completed in May 2025 when materials were available. The £14,825 cost is included in capital expenditure for the year 2025-26.

26 Comparative statement of financial activities

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

27 Net cash generated from operating activities

	2026 £	2025 £
Net income / (expenditure) for the year	912,132	1,286,491
Adjustments for:		
Depreciation	215,812	206,552
Interest income	(129,814)	(112,035)
(Gain) / Loss on disposal of tangible fixed assets	(355,632)	7,206
Movement in stocks	1,249	(2,706)
Movement in debtors	183,663	(1,427,715)
Movement in creditors	19,638	196,943
Net cash generated from operating activities	847,048	154,736