

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Scottish Union of Supported Employment**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

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for the Year Ended 31 March 2025

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Scottish Union of Supported Employment

Reference and Administrative Details for the Year Ended 31 March 2025

TRUSTEES

N M Curran (Acting Chairperson)
I Cawood (Acting Treasurer)
I Bruce
D Duff
I S Stewart
A Hamilton
E Soanes (appointed 13.8.24)
C Bruner (appointed 13.8.24)
A Woodhouse (appointed 13.8.24)

REGISTERED OFFICE

1 Neasham Drive
Kirkintilloch
Glasgow
G66 3FA

REGISTERED COMPANY NUMBER

SC213687 (Scotland)

REGISTERED CHARITY NUMBER

SC027649

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

The Co-operative Bank plc
PO Box 101
Balloon Street
Manchester
M60 4EP

Virgin Money plc
35 Regent St
London
SW1Y 4ND

Scottish Union of Supported Employment

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's principal activity is a national umbrella organisation for those working in the field of supported employment, whether in the voluntary, public or private sector.

The company's objectives are to promote the sustainable employment of disabled people and people with long-term health conditions, through the development of effective employability support services.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

SUSE Board

The SUSE Board has continued to give their time and expertise to support the charity's activities in the past year. Norma Curran, the CEO of Values Into Action Scotland has taken on the role of SUSE Chair, and Ian Bruce of Skills Development Scotland has resumed his role as Deputy Chair. Ian had been our Acting Chair for an extended period while we identified a suitable candidate to lead our Board.

There are now 9 trustees on the SUSE Board. We are delighted to have recruited new Board members from DFN Project Search, Youth Enterprise Scotland and the SUSE Experience Network. Isobel Cawood has continued to act as the SUSE Treasurer. We expect to recruit an additional Trustee in the near future, to take the Board back to the full complement of 10.

SUSE continues to be an active participant in the European Union of Supported Employment (EUSE). Our CEO continues to meet regularly with our European partners. We have also continued to develop our working relationship with the British Association for Supported Employment (BASE) and the Northern Ireland Association of Supported Employment (NIASE).

SUSE Annual Conference 2025

The SUSE Annual Conference was held on 20 May 2025 at the Stirling Court Hotel at Stirling University and feedback from attendees indicate it was very successful. The theme of this year's conference was Setting the Standard: Driving Quality in Specialist Employability Support.

As we do every year; a conference overview document was produced after the event and was distributed to everyone who participated to provide a summary of the discussions, the workshops and the conference themes.

The conference had 160 delegates and included workshops delivered by the Strathclyde University, the Pain Association Scotland, ARC Scotland, Passion4Social, TSI Scotland and the Health & Social Care Alliance. The event was attended by Tom Arthur, the Scottish Government minister for Employment and Investment and we had a panel discussion on the new SES services to be offered as part of No One Left Behind and a presentation from our colleagues at Glasgow Centre for Inclusive Living.

Scottish Union of Supported Employment

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

SUSE Staffing and Premises

SUSE now has 4 permanent staff, our CEO, Marketing & Communications Manager, Business Manager and Apt Project Co-ordinator, all of whom are part time. Following new funding awards we expect to add to the staff team soon in order to deliver new Apt projects that will build the capacity of employers to attract, recruit and retain disabled people.

We continue to rent office space from Deafblind Scotland in Kirkintilloch, East Dunbartonshire. This is our registered address. We work from the office regularly and staff also spend a proportion of their time working from home.

SUSE Strategy 2022 - 2025

The SUSE Strategic Plan 2022 - 2025 was taken through to a successful conclusion. During this period:

- SUSE successfully delivered the Apt Disability Employment Gap PSP.
- We established the annual Inclusive Workplaces Week Scotland, delivered successful annual conferences and initiated a SUSE Annual Report.
- We developed the Apt employer support model to be taken forward with Local Employability Partnerships.
- We did not make progress on establishing the Apt Centre of Excellence for Employers.
- We have grown the SUSE membership.
- We have developed a SUSE training offer for our sector and employers.
- The first stage of the Quality Standard in Supported Employment pilot was undertaken.
- SUSE improved its position as a credible voice for our sector with policy makers and government at various levels.
- We made some progress to re-establish SUSE as a campaigning organisation with the Sensory Campaign and #supportedemploymentworks.
- Our communications and engagement with our stakeholders significantly improved, particularly via social media channels.

The SUSE staff team and Board have worked to develop a new strategy for 2025-2028, that will be launched at the next AGM. The charity's vision, mission and values have been updated and new goals have been identified under 4 headings:

- Enhance Member Services
- More and better Supported Employment
- Organisational Development
- Ensure people with lived experience play a central role in SUSE.

The KPIs under these headings will outline how the charity will meet the needs of our members and disabled people in a changed landscape that now has Local Employability Partnerships leading on the delivery of services across Scotland; the Economic Inactivity and Make Work Pay agendas and significant welfare reform.

Apt Projects - Working with Employers

The Apt PSP completed in March 2024, when a Blueprint for future services was submitted to the Scottish Government. We are waiting to see how the government intend to use the Blueprint and if it will lead to a commission for an employer focused service.

SUSE has continued to promote capacity building activities with employers as a key intervention that will help reduce the Disability Employment Gap (DEG). This work also supports SUSE members because we are increasing the likelihood that employers will work with Supported Employment services to diversity their workforces.

We have promoted the Apt approach extensively to Local Employability Partnerships and the SLAED network. This has led to commissions to deliver services in local areas and we have been awarded a grant by the Scottish Government to reduce economic inactivity by developing tools employers can use to improve processes in their workplaces.

SUSE has maintained a network of delivery partners and people with lived experience to carry out significant activities with employers and develop Apt resources. In 2025-26 we aim to work with 200 employers and we will commission over £94,000.00 of training and consultancy services from our Apt delivery network, many of whom are SUSE members.

Scottish Union of Supported Employment

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

EASE App Project

The EASE App project started in July 2024 and has proceeded very well in the past year. The project is developing an App with people who have lived experience to enable disabled people in employment to assess their wellbeing against a range of criteria and get information and support when they need it. The App aims to create a new tool that helps people to build their self-management skills and sustain employment.

The App will be piloted in the year ahead with a large group of testers. We have identified a substantial range of resources that the users can access when they need them and we are continuing to add to this library.

Quality Standard and Professional Development

The Quality Standard in Supported Employment has been piloted with three SUSE members this year. Each of them carried out the first stage self-assessment and recorded evidence against each of the indicators. The main purpose of this was to test the efficacy of the indicators to arrive at an improved draft. We are now moving on to the next two stages of the Quality Standard assessment process and expect to complete this soon. We aim to have the full pilot completed, and a final draft of the Standard in early 2026.

Over the past year we've continued to add to the training suite that SUSE can offer to our members and employers. A number of the courses that are delivered by our expert partners, including members of the SUSE Experience Network.

SUSE has been working with members and the Scottish Qualifications Authority to carry out a review of the PDA in Supported Employment. This is the first review of the award in 12 years, and we hope to make the qualification more robust with regard to the in-work support and job coaching elements of the Supported Employment model.

Campaigning

SUSE has continued to take forward the Sensory Campaign, chiefly through our engagement with Local Employability Partnerships. As Specialist Employability Support services are introduced, we are encouraging LEPs to ensure new projects are able to support all disabled people who want to enter employment.

In 2025 our Board initiated a new campaign to engage with local politicians and policy makers across Scotland to promote Supported Employment. We encouraged SUSE members to invite councillors, MPs and MSPs to visit their project and learn about their work. The #supportedemploymentworks campaign will be repeated annually with a new theme each year.

FINANCIAL REVIEW

Financial position

The board of SUSE agreed a budget for 2024/25 which anticipated a significant deficit. We knew that this would be a transition year for SUSE; with the end of the PSP and the need to bring in new projects that advance our agenda and sustain the charity.

A number of new projects have now been secured and these are underway. In the year ahead the board have agreed a budget that anticipates that the charity will have a break-even position in 2025-26 and we will maintain our reserves position of a minimum of 3 months of operating costs at all times.

During the year the charity incurred a deficit of £62,119 (2024: deficit of £10,130).

On 31 March 2025 reserves stood at £51,016 (2024: £113,135), with £44,692 of these being unrestricted (2024: £103,093).

Scottish Union of Supported Employment

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

Reserves are that part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. SUSE maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The SUSE Board will review the above criteria with reference to SUSE's strategy and annual plan and determine the target level of free reserves to meet these. At this time the Board have set a reserves target of 3 months of operating costs.

For the year ended 31 March 2025, three months' operating costs totalled £45,354 (2024: £48,058). At the balance sheet date, unrestricted free reserves were £44,692 (2024: £109,934), which is slightly below the target set by the reserves policy. The Board recognise that the policy requirement is not currently being met and will keep this under close review. The Trustees will be reviewing the finance policy and related controls in the coming months, and the reserves policy will form part of this review.

The SUSE Board will at times designate funds from free reserves for significant project costs or replacement of major assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

SUSE Board

The SUSE Board has continued to commit their time and expertise to support the company's activities and several members have contributed significantly to supporting our objectives, specifically to develop the #supportedemploymentworks campaign.

Courtney Bruner, Emma Soanes and Alyson Woodhouse have joined the Board this year.

SUSE Members

SUSE membership has grown significantly in the past year. We would like to welcome our new (and returning) members: Aberdeen City Council, Alliance for Inclusion, East Ayrshire Council, Highland Blindcraft, Inverclyde CVS, Moray Council, Neuroinclusive Works CIC, South Ayrshire Council, The Usual Place and The Wise Group. We are continuing to implement our action plan to attract new members.

Key Management Remuneration

In the opinion of the trustees there is one member of key management, The Chief Executive Officer. The total employer costs attributable to this post in 2024/25 were £41,385 (2024: £43,584).

Approved by order of the board of trustees on 8/10/25 and signed on its behalf by:


N M Curran - Trustee

Independent Examiner's Report to the Trustees of Scottish Union of Supported Employment

I report on the accounts for the year ended 31 March 2025 set out on pages seven to seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 8 October 2025

Scottish Union of Supported Employment

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,000	70,985	71,985	324,342
Charitable activities					
Employment support services	5	38,611	-	38,611	26,654
Other trading activities	4	3,700	-	3,700	-
Other income	6	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total		<u>48,311</u>	<u>70,985</u>	<u>119,296</u>	<u>355,996</u>
EXPENDITURE ON					
Charitable activities					
Employment support services	7	<u>114,709</u>	<u>66,706</u>	<u>181,415</u>	<u>366,126</u>
NET INCOME/(EXPENDITURE)		<u>(66,398)</u>	<u>4,279</u>	<u>(62,119)</u>	<u>(10,130)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>113,135</u>	<u>-</u>	<u>113,135</u>	<u>123,265</u>
TOTAL FUNDS CARRIED FORWARD		<u>46,737</u>	<u>4,279</u>	<u>51,016</u>	<u>113,135</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 14.

Scottish Union of Supported Employment

Balance Sheet 31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	15	2,045	3,201
CURRENT ASSETS			
Debtors: amounts falling due within one year	16	26,484	149,735
Cash at bank		<u>42,351</u>	<u>43,954</u>
		68,835	193,689
CREDITORS			
Amounts falling due within one year	17	(19,864)	(83,755)
NET CURRENT ASSETS		<u>48,971</u>	<u>109,934</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		51,016	113,135
NET ASSETS/(LIABILITIES)		<u>51,016</u>	<u>113,135</u>
FUNDS	19		
Unrestricted funds:			
General fund		44,692	103,093
Designated Fixed Assets		2,045	3,201
SCVO Adapt & Thrive		<u>-</u>	<u>6,841</u>
		46,737	113,135
Restricted funds		<u>4,279</u>	<u>-</u>
TOTAL FUNDS		<u>51,016</u>	<u>113,135</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

08/10/2025

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:



I Cawood - Trustee

The notes on pages 9 to 17 form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. GENERAL INFORMATION

Scottish Union of Supported Employment ("the charity") is Scottish charitable company governed by its constitution. It was registered as a charity in Scotland (registered number SC027649) on 18 January 2001. Its registered address is 1 Neasham Drive, Kirkintilloch, Glasgow, G66 3FA.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

All assets costing more than £500 are capitalised and valued at historic cost. Tangible fixed assets are depreciated over their useful life as follows:

Computer Equipment - 20% Straight Line

Taxation

Scottish Union of Supported Employment is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	1,000	740
Grants	<u>70,985</u>	<u>323,602</u>
	<u><u>71,985</u></u>	<u><u>324,342</u></u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Scottish Government - PSP	-	270,094
Glasgow City Council PSP	-	53,508
The Health and Social Care Alliance	33,631	-
Glasgow City Council	<u>37,354</u>	<u>-</u>
	<u><u>70,985</u></u>	<u><u>323,602</u></u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sponsorships	<u>3,700</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	Employment support services	Total activities
	£	£
Consultancy Fees	2,000	-
Membership Fees	14,600	6,172
Conference Fees	13,731	20,474
Miscellaneous income	-	8
Training Income	<u>8,280</u>	<u>-</u>
	<u><u>38,611</u></u>	<u><u>26,654</u></u>

Scottish Union of Supported Employment

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. OTHER INCOME

	2025	2024
	£	£
Employment Allowance	<u>5,000</u>	<u>5,000</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 10)	Totals
	£	£	£
Employment support services	<u>159,708</u>	<u>21,707</u>	<u>181,415</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	92,146	131,485
Stationery & Office Costs	240	929
Advertising	-	1,069
Payroll Fees	586	808
Travel & Subsistence	1,852	2,330
General Expenses	140	133
Telephone	878	938
Training	6,356	9,827
Consultancy Fees	19,806	46,800
Meeting & Events Costs	989	3,420
Recruitment	242	-
Annual Conference	12,131	21,743
Membership Fees	493	481
Website & I.T	7,686	11,181
Professional Fees	300	1,500
Rent	1,800	3,600
Evaluation Fees	-	660
Project Delivery	1,315	20,732
Bad Debts	1,745	-
Lived Experience Costs	-	10,058
Software Subscriptions	4,023	-
Subcontractors/ Partners	2,104	-
APT costs	3,720	-
Depreciation	<u>1,156</u>	<u>1,156</u>
	<u>159,708</u>	<u>268,850</u>

Website & IT costs reflect the investment the PSP has made in building a new online resource and the content it will host.

Scottish Union of Supported Employment

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

9. GRANTS PAYABLE

	2025 £	2024 £
Employment support services	-	74,563

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Enable Scotland	-	1,800
Values Into Action Scotland	-	24,250
Into Work	-	1,730
Cole AD	-	13,260
Deafblind Scotland	-	2,260
Diversity Scotland Ltd	-	12,320
Macdonald & McMillan Training Ltd CIC	-	9,588
Individuals	-	2,474
Neuroinclusive Works CIC	-	2,913
Forth Sector	-	280
Moving On Shetland	-	400
Tourism South East	-	988
Versus Arthritis	-	450
Your Options Understood	-	1,850
	-	74,563

10. SUPPORT COSTS

	2025 £	2024 £
Wages	15,794	16,525
Social security	1,264	1,527
Pensions	1,426	1,322
Insurance	1,498	1,759
Bank Charges	95	96
Accountancy - IE Fee	1,260	1,140
Board Meeting Expenses	370	344
	21,707	22,713

Scottish Union of Supported Employment

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

11. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	<u>1,156</u>	<u>1,156</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

13. STAFF COSTS

	2025 £	2024 £
Wages and salaries	94,952	131,981
Social security costs	7,920	11,824
Other pension costs	<u>7,758</u>	<u>7,054</u>
	<u>110,630</u>	<u>150,859</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Project Officers	<u>-</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,900	305,442	324,342
Charitable activities			
Employment support services	26,654	-	26,654
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u>50,554</u>	<u>305,442</u>	<u>355,996</u>
EXPENDITURE ON			
Charitable activities			
Employment support services	<u>56,313</u>	<u>309,813</u>	<u>366,126</u>
NET INCOME/(EXPENDITURE)	(5,759)	(4,371)	(10,130)
RECONCILIATION OF FUNDS			
Total funds brought forward	118,894	4,371	123,265

Scottish Union of Supported Employment

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>113,135</u>	<u>-</u>	<u>113,135</u>

15. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>6,278</u>
DEPRECIATION	
At 1 April 2024	3,077
Charge for year	<u>1,156</u>
At 31 March 2025	<u>4,233</u>
NET BOOK VALUE	
At 31 March 2025	<u>2,045</u>
At 31 March 2024	<u>3,201</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	3,942	8,074
Accrued income	<u>22,542</u>	<u>141,661</u>
	<u>26,484</u>	<u>149,735</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	406	40,875
Social security and other taxes	1,942	4,222
Deferred Income	16,376	3,390
Accrued expenses	<u>1,140</u>	<u>35,268</u>
	<u>19,864</u>	<u>83,755</u>

Deferred income comprises income received for conferences which take place in 2025/26 and to which SUSE was not entitled to in the 2024/25 year.

	2025 £	2024 £
At 1 April	3,390	7,293
Deferred in year	16,376	3,390
Released in year	<u>(3,390)</u>	<u>(7,293)</u>
At 31 March	<u>16,376</u>	<u>3,390</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	2,045	-	2,045	3,201
Current assets	64,556	4,279	68,835	193,689
Current liabilities	<u>(19,864)</u>	<u>-</u>	<u>(19,864)</u>	<u>(83,755)</u>
	<u>46,737</u>	<u>4,279</u>	<u>51,016</u>	<u>113,135</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	3,201	-	3,201	4,357
Current assets	193,689	-	193,689	235,857
Current liabilities	<u>(83,755)</u>	<u>-</u>	<u>(83,755)</u>	<u>(116,949)</u>
	<u>113,135</u>	<u>-</u>	<u>113,135</u>	<u>123,265</u>

19. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	103,093	(58,401)	44,692
Designated Fixed Assets	3,201	(1,156)	2,045
SCVO Adapt & Thrive	<u>6,841</u>	<u>(6,841)</u>	<u>-</u>
	113,135	(66,398)	46,737
Restricted funds			
Alliance EASE Project	<u>-</u>	<u>4,279</u>	<u>4,279</u>
TOTAL FUNDS	<u>113,135</u>	<u>(62,119)</u>	<u>51,016</u>

Scottish Union of Supported Employment

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,311	(106,712)	(58,401)
Designated Fixed Assets	-	(1,156)	(1,156)
SCVO Adapt & Thrive	-	(6,841)	(6,841)
	48,311	(114,709)	(66,398)
Restricted funds			
Alliance EASE Project	33,631	(29,352)	4,279
Apt Glasgow	37,354	(37,354)	-
	70,985	(66,706)	4,279
TOTAL FUNDS	<u>119,296</u>	<u>(181,415)</u>	<u>(62,119)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	88,578	14,515	103,093
Designated Fixed Assets	4,357	(1,156)	3,201
SCVO Adapt & Thrive	25,959	(19,118)	6,841
	118,894	(5,759)	113,135
Restricted funds			
Scottish Government - PSP Delivery	4,371	(4,371)	-
TOTAL FUNDS	<u>123,265</u>	<u>(10,130)</u>	<u>113,135</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,554	(36,039)	14,515
Designated Fixed Assets	-	(1,156)	(1,156)
SCVO Adapt & Thrive	-	(19,118)	(19,118)
	50,554	(56,313)	(5,759)
Restricted funds			
Scottish Government - PSP Management	39,475	(39,475)	-
Scottish Government - PSP Delivery	212,459	(216,830)	(4,371)
Glasgow City Council PSP	53,508	(53,508)	-
	305,442	(309,813)	(4,371)
TOTAL FUNDS	<u>355,996</u>	<u>(366,126)</u>	<u>(10,130)</u>

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

21. PURPOSE OF UNRESTRICTED FUNDS

General Funds - The unrestricted, free reserves of the charity

Designated Fixed Assets - Represents the net book value of the charity's tangible fixed assets

SCVO Adapt & Thrive - This is a Scottish Government grant which is focussed on improving IT and communications within organisations as they recover from the effects of the COVID pandemic. We are using it to refresh our website and add some new online tools for our members and employers.

22. PURPOSES OF RESTRICTED FUNDS

Access To Work - These funds were awarded to purchase equipment for a disabled member of staff.

Alliance EASE Project - The Early Access to Sustain Employment (EASE) project will develop a tool that increases peoples' prospects of sustaining employment by improving their self-management skills.

Digital Boost Development - These funds were awarded to SUSE to make improvements to the charity's website

East Dunbartonshire Council - These funds were awarded as a wage subsidy for a young disabled person that SUSE employed.

Edward Gostling Foundation - This was a donation to support our DuoDay 2021 project. We used it to enable 24 young people to participate in work tasters with employers.

Enable Scotland - Kickstarter Fund - This is an Intermediate Labour Market programme that allowed us to recruit 2 young people to paid placements with SUSE. They have now moved on to permanent employment in the voluntary sector or further education.

GCC PSP - These funds were awarded by Glasgow City Council for a project that works in the city to improve how employers attract, recruit and retain disabled workers.

Inverclyde Council - SUSE was commissioned to research local Supported Employment services and other services for disabled people in Inverclyde and make recommendations on future provision that can assist more young disabled people to get into paid work.

Scottish Government - PSP Management - Funding committed to support SUSE's leadership of the Disability Employment Gap PSP project, primarily our salary costs.

Scottish Government - PSP Delivery - Awarded for the Disability Employment Gap PSP which works with employers to improve how they attract, recruit and support disabled jobseekers and employees. PSP activity includes research, employer engagement activities, operations and pilot project delivery.

Alliance EASE Project - The Early Access to Sustain Employment (EASE) project will develop a tool that increases peoples' prospects of sustaining employment by improving their self-management skills.

GCC Apt Glasgow - These funds were awarded by Glasgow City Council for a project that works in the city to improve how employers attract, recruit and retain disabled workers.