

CHARITY REGISTRATION NUMBER: SC037667

STAND International
Financial Statements
30 November 2024

GIBSON McKERRELL BURROWS LIMITED

Chartered Accountants & statutory auditor
28 Rutland Square
Edinburgh
EH1 2BW

STAND International

Financial Statements

Year ended 30 November 2024

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STAND International

Trustees' Annual Report

Year ended 30 November 2024

The trustees present their report and the financial statements of the charity for the year ended 30 November 2024.

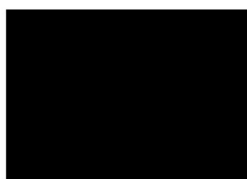
Reference and administrative details

Registered charity name STAND International

Charity registration number SC037667

Principal office Suite 4 Southbank Marina
Strathkelvin Place
Kirkintilloch
G66 1TJ

The trustees



Charity secretary

Auditor Gibson McKerrell Burrows Limited
Chartered Accountants & Statutory Auditor
28 Rutland Square
Edinburgh
EH1 2BW

Structure, governance and management

Governing document

STAND International is a Scottish Charitable Incorporated Organisation (SCIO) which was registered in its current legal form on 18 June 2024. The governing document is the constitution. The charity was previously a charitable company and the assets of the charitable company were transferred to the SCIO on that date. The company was originally established under a Memorandum of Association which established the objects and powers.

Structure

The small Board of trustees have experience of both project management and organisational leadership in the public, private and voluntary sectors. The Board meets formally every two months where its formal business is conducted. It has a small group of independent advisors who are able to provide specialist advice about particular countries or areas of work when required. Neither the Board of trustees nor the advisors receive any remuneration for their work. Although we have not increased the number of trustees we have increased the number of independent advisors and this has strengthened the Board's governance.

STAND International

Trustees' Annual Report *(continued)*

Year ended 30 November 2024

Structure, governance and management *(continued)*

Recruitment and appointment of trustees

Trustees are appointed by the existing trustees. New trustees are fully briefed on the working of the charity before being invited to take up office.

Risk management

The Board of trustees has conducted a review of the major risks to which the charity is exposed. A risk register and policy has been established and is updated at least annually. Where appropriate, systems or procedures have been established to monitor and mitigate the risks the charity is exposed to.

Objectives and activities

STAND International was established in 2007 to work with socially and economically excluded young people. It is governed by a voluntary Board of trustees. The organisation was formed after some very successful joint work between two Edinburgh homeless charities and an international aid agency during 2003-2006 when it was agreed that STAND International (STart A New Day) should be given a priority of its own. To this end, STAND International was set up as a separate charity at the beginning of 2007. With offices in Edinburgh and Glasgow, it works with young people across all of Scotland from the islands in the North and West to the rural communities in the South.

All of the young people we work with have had experience of homelessness, drugs/alcohol addiction, poor mental health, disabling physical health and low-level criminality. Because of these issues they experience greater barriers to employment and very rarely progress into full-time employment. A key part of STAND's work is to advance citizenship by encouraging volunteering in disadvantaged communities, both geographical communities and communities of interest. We recruit, train and support volunteers in this country and abroad to take part in a range of projects. We see this as a way to empower socially and economically excluded young people to fulfil their potential, integrate more with their local communities and thereby reduce their risk of social isolation and enhance their employment opportunities.

Principally, STAND allows disadvantaged young people to use their first-hand experience of being without a home, close family and social networks to harness their talents and genuine feelings of compassion and look at ways to assist those who are in similar situations in other countries by developing their own skills and strengths. This can include renovation and construction work in schools, orphanages and institutions for excluded children, adults and young disabled people or providing sports and education activities for disadvantaged/disabled children.

STAND International

Trustees' Annual Report *(continued)*

Year ended 30 November 2024

Objectives and activities *(continued)*

Composed of trustees from public, private and third sector organisations plus other individuals with extensive experience of community development and humanitarian work, its aim is to facilitate local solutions with key local people and communities. As STAND International we have two main strands of work: to encourage those from disadvantaged backgrounds in Scotland to become involved in international relief work and to continue to work with overseas partners to ensure that sustainability is addressed and to develop local social enterprises which look towards self-sufficiency and stimulate the local economy. In all this we recognise that short term activism has to be balanced with long term vision and strategy. At the core of our philosophy is that people should be the objects of transformation rather than its subjects, and thus excluded homeless people in Scotland without excess finance to donate, or the usual life securities like homes and families to fall back on, can use their skills to assist their fellow man.

As we move further forward into this decade there are clearly many different challenges facing organisations like STAND. However, with the resourcefulness and tenacity of the staff, volunteers, partners and Board, there is every likelihood that our transition will be as stimulating, challenging and rewarding as the previous decade.

Achievements and performance

STAND provides opportunities for those who have experience of social disadvantage in Scotland to participate in a variety of programmes to tackle the inequalities in either their own local community or the wider global community.

After a period of refurbishment our Learning Hub opened and along with several partner organisations, we continue to deliver training in a number of SQA accredited courses. The funding from some of our external funders allows us to maximise the training by providing a work experience abroad which builds on the skills, experience and competencies that the Learners develop whilst in the Learning Hub.

Our support for the work we have been doing over the years in Belarus, Ukraine, Romania and Ghana continues although we have had to think differently as to how this is delivered, particularly with travel insurance restrictions, international sanctions and, in Ghana's case, exorbitant inflation costs.

Going forward, although we have a small Board of trustees, they are very active in ensuring they take their governance responsibilities seriously. This, combined with our very committed staff group, means that we are well placed to continue to adapt to the challenges that are presented with funding, international conflict and changing policies directives from both the Westminster and Scottish Governments.

STAND International

Trustees' Annual Report *(continued)*

Year ended 30 November 2024

Financial review

Whilst in transition from receiving funding and support from several European programmes we were successful in securing money from the Westminster government's programme which was intended to replace several of these programmes. These projects are scheduled to be delivered in 2024/25.

Reserves policy

The Board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of its expenditure. The present level of reserves available to the charity therefore falls significantly short of this target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Board of trustees is well aware that it is unlikely that the target level can be reached in the foreseeable future.

Plans for future periods

STAND International plans to continue to develop new relationships with all of its stakeholders - including partner organisations and volunteers. In 2024/25, we will continue to build strategic relationships with a number of different stakeholders both at Scotland and abroad, and nurture these in order to deliver good quality experiences for Learners whilst also ensuring that the voice of those we work with is at the core of our work.

STAND International

Trustees' Annual Report *(continued)*

Year ended 30 November 2024

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditor

As far as the trustees are aware, at the time the report was approved:

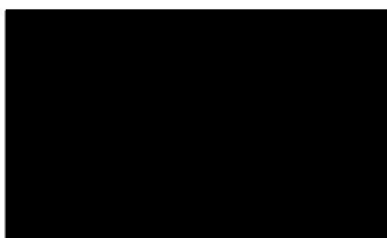
- there is no relevant information of which the charity's auditor is unaware; and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of the information.

STAND International

Trustees' Annual Report *(continued)*

Year ended 30 November 2024

The trustees' annual report was approved on 29 August 2025 and signed on behalf of the board of trustees by:



STAND International

Independent Auditor's Report to the Members of STAND International

Year ended 30 November 2024

Opinion

We have audited the financial statements of STAND International (the 'charity') for the year ended 30 November 2024 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 November 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

STAND International

Independent Auditor's Report to the Members of STAND International *(continued)*

Year ended 30 November 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and the returns; and
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

STAND International

Independent Auditor's Report to the Members of STAND International *(continued)*

Year ended 30 November 2024

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- at the planning stage, we gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity which were contrary to the applicable laws and regulations;
- we discussed amongst the engagement team the identified laws and regulations and remained alert to any indications of non-compliance.
- during the audit, we focused on areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements through discussions with trustees and review of minutes of trustees' meetings in the year. We also considered those other laws and regulations that have a direct impact on the preparation of financial statements;
- we inquired of the trustees whether they have knowledge of any actual, suspected or alleged fraud;
- we discussed amongst the engagement team the risk of fraud such as opportunities for fraudulent manipulation of financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

STAND International

Independent Auditor's Report to the Members of STAND International *(continued)*

Year ended 30 November 2024

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



For and on behalf of
Gibson McKerrell Burrows Limited
Chartered Accountants & Statutory Auditor
28 Rutland Square
Edinburgh
EH1 2BW

29 August 2025

STAND International

Statement of Financial Activities

Year ended 30 November 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	—	838,499	838,499	1,119,711
Total income		—	838,499	838,499	1,119,711
Expenditure					
Expenditure on charitable activities	5,6	18,773	1,020,166	1,038,939	920,770
Total expenditure		18,773	1,020,166	1,038,939	920,770
Net (expenditure)/income and net movement in funds		(18,773)	(181,667)	(200,440)	198,941
Reconciliation of funds					
Total funds brought forward		69,735	448,815	518,550	319,609
Total funds carried forward		50,962	267,148	318,110	518,550

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

The notes on pages 14 to 23 form part of these financial statements.

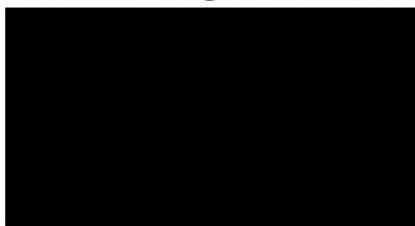
STAND International

Statement of Financial Position

30 November 2024

	Note	2024 £	2023 £	£
Fixed assets				
Tangible fixed assets	13		9,543	17,143
Current assets				
Debtors	14	113,539	464,015	
Cash at bank and in hand		484,167	190,126	
		<u>597,706</u>	<u>654,141</u>	
Creditors: amounts falling due within one year	15	<u>289,139</u>	<u>152,734</u>	
Net current assets			<u>308,567</u>	<u>501,407</u>
Total assets less current liabilities			<u>318,110</u>	<u>518,550</u>
Net assets			<u>318,110</u>	<u>518,550</u>
Funds of the charity				
Restricted funds			267,148	448,815
Unrestricted funds			50,962	69,735
Total charity funds	17		<u>318,110</u>	<u>518,550</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 August 2025, and are signed on behalf of the board by:



The notes on pages 14 to 23 form part of these financial statements.

STAND International

Statement of Cash Flows

Year ended 30 November 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(200,440)	198,941
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,600	7,600
Accrued expenses	126,258	6,971
<i>Changes in:</i>		
Trade and other debtors	350,476	(96,478)
Trade and other creditors	10,147	32,098
Cash generated from operations	294,041	149,132
Net cash from operating activities	294,041	149,132
Cash flows from investing activities		
Purchase of tangible assets	—	(10,089)
Net cash used in investing activities	—	(10,089)
Net increase in cash and cash equivalents	294,041	139,043
Cash and cash equivalents at beginning of year	190,126	51,083
Cash and cash equivalents at end of year	484,167	190,126

The notes on pages 14 to 23 form part of these financial statements.

STAND International

Notes to the Financial Statements

Year ended 30 November 2024

1. General information

STAND International is a public benefit entity and a registered charity in Scotland. The address of the principal office is Suite 8 Enterprise House, Strathkelvin Place, Kirkintilloch, G66 1XQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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), (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

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

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

Going concern

Subject to the continued European funding there are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

STAND International

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are those which can be used within the company's objectives, at the discretion of the Directors.

Restricted funds are those which can only be used for particular restricted purposes within the company's objectives. Funds are restricted when their purpose is specified by the donor, by the terms of an appeal or where they are raised for a particular purpose or project.

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the statement of financial activities when received.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Resources expended are accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Expenditure includes any attributable VAT which cannot be recovered and is allocated between:

Charitable activities comprise costs incurred by the charity in the delivery of its services and activities.

All costs are allocated between expenditure categories of the statement of financial activities on a basis designed to reflect the usage of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on a usage basis.

Operating leases

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

STAND International

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Tangible assets

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

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

Depreciation

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

Equipment - 25% straight line

Impairment of fixed assets

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

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

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

STAND International

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	—	—	—
Grants			
Grants receivable	—	838,499	838,499
	<u>—</u>	<u>838,499</u>	<u>838,499</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,775	—	1,775
Grants			
Grants receivable	—	1,117,936	1,117,936
	<u>1,775</u>	<u>1,117,936</u>	<u>1,119,711</u>

STAND International

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all	—	847,846	847,846
Support costs	18,773	172,320	191,093
	<u>18,773</u>	<u>1,020,166</u>	<u>1,038,939</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all	—	673,195	673,195
Support costs	25,845	221,730	247,575
	<u>25,845</u>	<u>894,925</u>	<u>920,770</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all	847,846	182,693	1,030,539	913,210
Governance costs	—	8,400	8,400	7,560
	<u>847,846</u>	<u>191,093</u>	<u>1,038,939</u>	<u>920,770</u>

7. Analysis of support costs

	Support costs £	Total 2024 £	Total 2023 £
Staff costs	108,147	108,147	128,098
Premises	57,602	57,602	71,576
General office	1,544	1,544	20,305
Finance costs	7,600	7,600	7,600
Governance costs	8,400	8,400	7,560
Management costs	7,800	7,800	12,436
	<u>191,093</u>	<u>191,093</u>	<u>247,575</u>

STAND International

Notes to the Financial Statements (continued)

Year ended 30 November 2024

8. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	7,600	7,600

9. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	4,000	3,600
Fees payable for other non-audit services	4,400	3,960

10. Staff costs

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

	2024	2023
	£	£
Wages and salaries	101,951	120,912
Social security costs	2,746	4,528
Employer contributions to pension plans	3,450	2,658
	108,147	128,098

The average head count of employees during the year was 8 (2023: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Administration	8	9

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

11. Trustee remuneration and expenses

No trustee received any remuneration or reimbursement of expenses from the charity (2023 - £Nil).

12. Transfers between funds

Funds were transferred within restricted funds to cover project costs in the year.

As the charity will not be operating within Belarus for the foreseeable future, the balance of this fund was transferred and split equally between Romania, Turing Training and the Unrestricted General fund.

STAND International

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 December 2023 and 30 November 2024	37,172	37,172
Depreciation		
At 1 December 2023	20,029	20,029
Charge for the year	7,600	7,600
At 30 November 2024	27,629	27,629
Carrying amount		
At 30 November 2024	9,543	9,543
At 30 November 2023	17,143	17,143

14. Debtors

	2024 £	2023 £
Other debtors	113,539	464,015

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	161,441	35,183
Loan from Silver Stag C.I.C	127,698	117,551
	289,139	152,734

The loan from Silver Stag C.I.C is interest free with no specific terms for repayment.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,450 (2023: £2,658).

STAND International

Notes to the Financial Statements (continued)

Year ended 30 November 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 December 2023	Income £	Expenditure £	Transfers £	At 30 November 2024 £
General funds	69,735	—	(18,773)	—	50,962

	At 1 December 2022	Income £	Expenditure £	Transfers £	At 30 November 2023 £
General funds	21,693	1,775	(25,845)	72,112	69,735

Restricted funds

	At 1 December 2023	Income £	Expenditure £	Transfers £	At 30 November 2024 £
Belarus	—	—	(9,000)	9,000	—
Romania	70,930	—	(570,905)	504,000	4,025
Turing Training Resilience	377,885	838,499	(440,261)	(513,000)	263,123
	—	—	—	—	—
	448,815	838,499	(1,020,166)	—	267,148

	At 1 December 2022	Income £	Expenditure £	Transfers £	At 30 November 2023 £
Belarus	151,268	640,294	(295,175)	(496,387)	—
Romania	14,058	55,026	(383,213)	385,059	70,930
Turing Training	130,747	421,616	(216,537)	42,059	377,885
Resilience	1,843	1,000	—	(2,843)	—
	297,916	1,117,936	(894,925)	(72,112)	448,815

STAND International

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

17. Analysis of charitable funds *(continued)*

The majority of grants received are based on a 'per delegate' calculation including funding for administration, set up and preparation costs. The Charity has been able to deliver these services with the assistance of volunteers at no cost to the Charity. Funders do not require repayment of apparent surpluses as a result of this use of volunteers.

Purposes of restricted funds

Belarus - Funding volunteering work in Children's centre in Belarus.

Romania - Vocational and educational training in Romania.

Turing Training - Vocational and educational training.

Resilience - Supporting at risk people worst affected by Covid 19 pandemic.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	9,543	9,543
Current assets	59,362	538,344	597,706
Creditors less than 1 year	(8,400)	(280,739)	(289,139)
Net assets	<u>50,962</u>	<u>267,148</u>	<u>318,110</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	17,143	17,143
Current assets	77,295	576,846	654,141
Creditors less than 1 year	(7,560)	(145,174)	(152,734)
Net assets	<u>69,735</u>	<u>448,815</u>	<u>518,550</u>

19. Analysis of changes in net debt

	At 1 Dec 2023 £	Cash flows £	At 30 Nov 2024 £
Cash at bank and in hand	<u>190,126</u>	<u>294,041</u>	<u>484,167</u>

STAND International

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	7,596	2,000
Later than 1 year and not later than 5 years	116,760	101,996
	<u>124,356</u>	<u>103,996</u>

21. Related parties

During the year, STAND International's payroll costs were administered by Silver Stag C.I.C. The total for the year was £108,147 (2023 - £128,098). STAND made payments of £98,000 (2023 - £96,000) towards this sum. The balance owed to Silver Stag C.I.C at the year end date is £127,698 (2023 - £117,551).

STAND International Ltd paid £Nil (2023 - £86,000) to Silver Stag C.I.C. for carer support services. No amounts were outstanding at the year end date.

██████████ is a trustee and charity secretary of STAND International and a director in Silver Stag C.I.C.

During the year, STAND International paid £22,000 (2023 - £20,000) to Zone Out Partnership for training expenses in relation to overseas projects. The balance owed to Zone Out Partnership at the year end date is £Nil (2023 - £Nil).

██████████ is a trustee and charity secretary of STAND International and a director in Zone Out Partnership.

STAND International

Management Information

Year ended 30 November 2024

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

STAND International

Detailed Statement of Financial Activities

Year ended 30 November 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	–	1,775
Grants receivable	838,499	1,117,936
	<u>838,499</u>	<u>1,119,711</u>
Total income	<u>838,499</u>	<u>1,119,711</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	101,951	120,912
Employer's NIC	2,746	4,528
Pension costs	3,450	2,658
Rent	54,859	68,933
Insurance	2,743	2,643
Other support costs	113,635	193,432
Project costs	331,422	308,833
Audit and accountancy fees	8,400	7,560
Other office costs	1,544	19,735
Depreciation	7,600	7,600
Accommodation and food	402,789	171,500
Professional fees	7,800	12,436
	<u>1,038,939</u>	<u>920,770</u>
Total expenditure	<u>1,038,939</u>	<u>920,770</u>
Net (expenditure)/income	<u>(200,440)</u>	<u>198,941</u>

STAND International

Notes to the Detailed Statement of Financial Activities

Year ended 30 November 2024

	2024 £	2023 £
Expenditure on charitable activities		
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all		
<i>Activities undertaken directly</i>		
Support costs	113,635	193,432
Project costs	331,422	308,263
Accommodation and food	402,789	171,500
	<u>847,846</u>	<u>673,195</u>
<i>Support costs</i>		
Wages and salaries	101,951	120,912
Employer's NIC	2,746	4,528
Pension costs	3,450	2,658
Rent	54,859	68,933
Insurance	2,743	2,643
Project costs	—	570
Other office costs	1,544	19,735
Depreciation	7,600	7,600
Professional fees	7,800	12,436
	<u>182,693</u>	<u>240,015</u>
Governance costs		
Accountancy fees	4,400	3,960
Audit fees	4,000	3,600
	<u>8,400</u>	<u>7,560</u>
Expenditure on charitable activities	<u>1,038,939</u>	<u>920,770</u>