

Scottish Charity Number: SC043401



Giving More International SCIO

ANNUAL REPORT and FINANCIAL STATEMENTS

For the 18 month period ended 31 March 2025

CT:

GIVING MORE INTERNATIONAL SCIO
FINANCIAL STATEMENTS
For the period ended 31 March 2026

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GIVING MORE INTERNATIONAL SCIO

REPORT of the TRUSTEES (continued)

For the period ended 31 March 2025

LEGAL AND ADMINISTRATIVE DETAILS

Charity Name:	Giving More International A Scottish Charitable Incorporated Organisation ('SCIO')
Scottish Charity No:	SC043401
Charity Trustees:	<div></div>
Principal address:	<div></div>
Bankers:	The Royal Bank of Scotland pic Glasgow City Branch 10 Gordon Street Glasgow G1 3PL
Solicitors:	Dentons LLP 1 George Square Glasgow G2 1AL
Auditors:	CT Audit Limited 61 Dublin Street Edinburgh EH3 6NL

REGIONAL SCREEN SCOTLAND

DIRECTORS' ANNUAL REPORT

For the period ended 31 March 2025

Structure, Governance and Management

Giving More International is a Scottish Charitable Incorporated Organisation ('SCIO') and established by Trust Deed and registered in the Scottish Charity Register on 10 September 2012, number SC043401. Trustees are appointed in accordance with the terms of the Trust Deed.

The Trustees regularly consider the key risks faced by the charity to ensure that the necessary steps are taken to mitigate against the risk. One of the risks which has been identified is the risk of a reduction in donations which reduces the value and volume of grants which can be awarded, Trustees ensure the charity is regularly promoted within the Group to encourage fundraising events and generate donations. Another risk identified is the governance and legal risks, Trustees take appropriate advice from professional advisors to mitigate this risk.

The Charity's principal place of business and registered address, where all applications should be made, is The Edrington Group Limited, 100 Queen Street, Glasgow, G1 3DN. Applications are passed to the Trustees for consideration, usually at an annual meeting, when donations are agreed.

Trustee Recruitment and Appointment

The members may by resolution appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee. The minimum number of Trustees shall be three but shall not be restricted to any maximum.

Objectives, Activities and Achievements

The objectives of the charity are widely drawn and allow payments of income or capital to, or for the benefit of, such charities, community organisations, individuals and others, as well as projects and programmes etc which promote the purposes of advancement of citizenship or community development, relief of poverty, relief of those in need, advancement of public participation in sport, the provision/organisation of recreational facilities, the advancement of arts, heritage, culture or science, the saving of lives, the advancement of education, animal welfare and environmental protection or improvement, as the Charity Trustees in their absolute discretion may select.

The charity supports Edrington's employee giving programme by collecting donations from the public through its web donation platform, and receiving matching donations from Edrington, and making onward donations to charities. Edrington's charitable activity has to date centred around employees' participation in endurance cycle rides to encourage donations from friends, family and colleagues. In the period ended 31 March 2025 Edrington employees participated in EPIC 5 Cyprus, and the second Edrington Stride event in Glasgow which involved a 30km walk along the West Highland Way from Milngavie to Balmaha. Edrington also hosted the first ever Speyside Stride event where employees were challenged to walk a 7 or 15 miles route concluding at The Macallan Distillery. The charity does not provide funding towards any of these events. In addition to supporting the employee giving programme, the charity makes donations to various employee nominated charities using funding from Edrington.

Financial Review and Reserves

The charity receives public donations in relation to Edrington endorsed fundraising events, cash gifts from The Edrington Group Limited in the form of matching donations and balance top ups, and interest on its cash deposits for its incoming resources. In addition to supporting the employee giving programme, the charity makes donations to various employee nominated charities using funding from Edrington. The Edrington Group Limited also provides administrative services to the charity free of charge. Donations of £788,095 were received for the period ended 31 March 2025 (year ended 30 September 2023: £750,519), consisting of cash donations of £778,642 (2023: £743,319) and expenses met of £9,453 (2023: £7,200). The year end cash balance was £5,373 (2023: £87,064) and the creditors balance was £1,481 (2023: £nil), of which £1,877 (2023: £83,341) is held in relation to restricted funds and £2,015 (2023: £3,723) in unrestricted funds.

The financial position of the Charity and the activities during the period are stated in the attached financial statements. The Charity Trustees consider the financial position to be sound given the cash balance and low level of fixed costs.

GIVING MORE INTERNATIONAL SCIO

DIRECTORS' ANNUAL REPORT

For the period ended 31 March 2025

The Charity Trustees have wide investment powers, and the SCIO funds are presently held on instant access cash deposits.

The Charity Trustees are confident that The Edrington Group Limited will continue to provide support to ensure that the Trust is able to meet its objectives.

Going concern

The Trustees have considered the Going Concern position and believe this assumption remains appropriate due to the low level of fixed costs of the charity. With the current cash reserves the charity can meet its financial commitments for the foreseeable future. This coupled with the ongoing support from The Edrington Group gives the Trustees confidence that the Going Concern assumption remains appropriate.

Reserves

The charity does not require to hold a significant level of general reserves given the low running costs and support from The Edrington Group. Restricted reserves held at year end are funds that are awaiting matched funding from Edrington that will be paid in full to the relevant charities and organisations on receipt.

Future Plans

After the success of the EPIC 5 Cyprus cycle in October 2024, plans are underway for an EPIC 6 Cycle in Scotland in September 2025. Plans are also underway for a Glasgow Stride in May 2025 and A Speyside Stride in July 2025.

GIVING MORE INTERNATIONAL SCIO

DIRECTORS' ANNUAL REPORT

For the period ended 31 March 2025

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Annual 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 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 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;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and.
- 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 proper accounting records that 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 Trustee Investment (Scotland) Act 2005, the Charities 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.

Approval

Approved by the Trustees on 7 November 2025 and signed on their behalf by:



Trustee

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIVING MORE INTERNATIONAL SCIO



For the period ended 31 March 2025

Opinion

We have audited the financial statements of Giving More International (the 'charity') for the 18 month period ended March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and the 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, including Financial Reporting Standard 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 2025, and of its income and expenditure for the period 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 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 trustee's 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 trustees' annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIVING MORE INTERNATIONAL SCIO

CT:

For the period ended 31 March 2025

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- 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.

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 report in accordance with regulations made under that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed overleaf.

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates and considered the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We focused on laws and regulations that could give rise to a material misstatement in the company's financial statements. Our tests included, but were not limited to:

- agreement of the financial statements disclosures to underlying supporting documentation;
- enquiries of the Chief Executive and the trustees;
- review of minutes of trustee meetings throughout the period;
- specific consideration was given to transactions with related parties; and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations

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.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
GIVING MORE INTERNATIONAL SCIO**

For the period ended 31 March 2025

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 our report

This report is made solely 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 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



CT Audit Limited
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Date: 10 November 2025

CT Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

GIVING MORE INTERNATIONAL SCIO**STATEMENT of FINANCIAL ACTIVITIES****For the 18 month period ended 31 March 2025**

				Total 18 months ended 2025			Total year ended 2023
	Note	Un- restricted Funds	Restricted Funds		Un- restricted Funds	Restricted Funds	
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	9,453	778,642	788,095	9,169	741,350	750,519
		-----	-----	-----	-----	-----	-----
Total income		9,453	778,642	788,095	9,169	741,350	750,519
		-----	-----	-----	-----	-----	-----
Expenditure on:							
Raising funds		562	-	562	378	-	378
Charitable activities	3	9,500	861,205	870,705	7,267	708,601	715,868
		-----	-----	-----	-----	-----	-----
Total expenditure		10,062	861,205	871,267	7,645	708,601	716,246
		-----	-----	-----	-----	-----	-----
Net income/(expenditure)		(609)	(82,563)	(83,172)	1,524	32,749	34,273
		-----	-----	-----	-----	-----	-----
Transfer between funds		(1,099)	1,099	-	-	-	-
		-----	-----	-----	-----	-----	-----
Net movement in funds		(1,708)	(81,464)	(83,172)	1,524	32,749	34,273
		-----	-----	-----	-----	-----	-----
Reconciliation of funds							
Total funds brought forward		3,723	83,341	87,064	2,199	50,592	52,791
		-----	-----	-----	-----	-----	-----
Total funds carried forward		2,015	1,877	3,892	3,723	83,341	87,064
		=====	=====	=====	=====	=====	=====

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

All incoming resources and resources expended were derived from continuing activities.

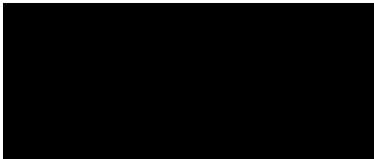
GIVING MORE INTERNATIONAL

BALANCE SHEET

As at 31 March 2025

	Note	31 March 2025 £	30 September 2023 £
Current Assets			
Cash at Bank and in Hand		5,373	87,064
Total Current Assets		5,373	87,064
Creditors: Amounts falling due within one year	6	(1,481)	-
Net Assets		3,892	87,064
Representing:			
Unrestricted Funds	7	2,015	3,273
Restricted Funds	7	1,877	83,341
		3,892	87,064

These financial statements were approved and authorised for issue by the Board of Trustees on 07 November 2025 and are signed on their behalf by:



Scottish Charity No. SC043401

GIVING MORE INTERNATIONAL SCIO

STATEMENT of CASH FLOWS

For the 18 month period ended 31 March 2025

	31 March 2025 £	30 September 2023 £
Net income (expenditure) for the period	(83,172)	34,273
Movement in creditors	1,481	-
	-----	-----
Net cash flow from operating activities	(81,691)	34,273
	-----	-----
Net increase in cash and cash equivalents	(81,691)	34,273
Cash and cash equivalents as at 1 October 2023	87,064	52,791
	-----	-----
Total cash and cash equivalents as at 31 March 2025	5,373	87,064
	=====	=====

GIVING MORE INTERNATIONAL SCIO**NOTES to the FINANCIAL STATEMENTS****For the period ended 31 March 2025****1 Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to these financial statements, except for the policy in relation to consolidation.

(a) Charity information

Giving More International is a Scottish Charitable Incorporated Organisation (SCIO) and a public benefit entity with the registered office at The Edrington Group, 100 Queen Street, Glasgow, G1 3DN

(b) Basis of Preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)1 (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted are set out below.

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 £.

Going concern

The Trustees have reviewed the basis of preparation of the financial statements and are confident that the Going Concern assumption remains appropriate and that there are no material uncertainties that may cast doubt over the ability of the charity to continue in operational existence for the foreseeable future. The Edrington Group continues to support the charity and has shown willingness to continue to fund charitable payments and liabilities as they fall due. In addition to this the charity has a very low level of fixed costs. On this basis, and considering the current cash reserves, the Trustees have no doubts over the Going Concern status.

(c) Income and Expenditure

Gifts made to the charity are accounted for when the charity is entitled to the income, the gifts can be quantified with reasonable certainty and there is probability of receipt. Gifts are only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in future periods.

Bank interest is included gross, when receivable.

Donations and other expenditure are recognised on the accruals basis. Expenditure is categorised as follows:

- Direct charitable expenditure - representing the donations made by the Trustees
- Governance costs - representing the costs of managing and administering the charity.

(d) Funds

Restricted Funds represent gifts made by The Edrington Group Limited and cash donations received from members of the public through the online donation platform. These funds are received or raised for particular fundraising events.

Unrestricted funds represent top up payments made by Edrington companies for cashflow purposes and other bank interest income, less any administration costs of the charity.

(e) Taxation

The charity is recognised by HMRC as a charity for the purposes of the Corporation Tax Act 2010 and is entitled under Section 13 (2) of the Charities and Trustee Investment (Scotland) Act 2005 to describe itself as a Scottish Charity.

GIVING MORE INTERNATIONAL SCIO**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2025****2 Donations and Legacies**

	18 Month period to 31 March 2025	Year ended 30 September 2023
	£	£
Matched donations from The Edrington Group	40,682	91,222
Donations from The Edrington Group	572,586	566,548
Donations from charitable events held	165,374	85,549
Other income	9,453	7,200
	-----	-----
	788,095	750,519
	=====	=====

Other income represents donations from Edrington to meet the audit/ Independent Examination fees and top up donations as well as miscellaneous bank charges.

3 Expenditure in charitable activities

	18 Month period to 31 March 2025	Year ended 30 September 2023
	£	£
Donations		
Actioncare	6,249	-
Afanas Jerez	5,356	-
Apoiar	8,801	-
Asociacion Talisman	3,125	-
Asociacion Teanima	8,927	-
Asociacion Autis	4,290	-
Blantyre Youth Development Company	464	-
Caritas Diocesan	7,932	-
Fundacion Aladin	6,862	-
Fundacion Aspuri	8,476	-
Fundacion Banco	4,387	-
Fundacion Carmen	10,977	2,910
Fundacion Ecomar	8,745	-
Fundacion Iruaritz Lezama	5,948	-
Fundacion Madrina	5,375	4,850
Fundacion Nipace	6,249	-
Fundhos	8,927	-
Giatro Tou Kosm	3,571	-
Glasgow Samaritans	3,465	-
Hope For The Future	2,568	-
Hospital San Jua	7,722	-
Humanity Greece	4,266	3,523
K-Digital	8,635	-
KidsOut UK	464	-
Lebanese Food Bank	16,173	-
Margarita Liasidou Foundation	57,655	-
Marie Trust	23,753	-
Merry-Go-Round	8,621	-
MFR Cash for Kids	8,628	-
Miraki Centrum Hipore	4,408	2,699
Moray Food Plus	8,628	-
Nordics Charitable Trusts	421,540	155,000
Orkney Blide Trust	43,879	-
Plision	8,801	2,645
Polish Center for International Aid (PCPM) POP Fund	4,278	-
Radio Clyde Cash for Kids	153	-
Refuweegee	43,879	-

GIVING MORE INTERNATIONAL SCIO**NOTES to the FINANCIAL STATEMENTS (continued)****For the period ended 31 March 2025****3 Expenditure in charitable activities (continued)**

	18 Month period to 31 March 2025	Year ended 30 September 2023
	£	£
Right There	23,753	-
Ronald McDonald	8,801	-
Sarcoma UK	3,201	-
Scottish Sports Futures (SSF)	3,658	-
The Marie Trust	3,201	-
The Scottish Cycling Foundation	18,722	-
The Surfrider	5,012	-
Unimos Corazones	2,678	-
Fundacion Aladina	-	4,409
Fundacion Uno Entre Cien Mil	-	4,403
Diotima Womens Studies & Research Center	-	2,642
Defence for Children International	-	2,642
Grupo De Rehabilitacion de la Fauna (GREFA)	-	2,642
Foundation Krystel El Adm	-	27,426
Ahla Fawda Association	-	4,246
Hive Africa	-	14,377
Seed Builders	-	24,191
Reef Conservation	-	4,290
Happy Hearts	-	21,253
Turkey KEDV	-	74,515
Friends of KIPP New Orleans	-	28,976
Sully Shuffle	-	4,179
Movember Foundation	-	8,334
Deep Ellum Foundation	-	20,763
Keep Massachussets Beautiful	-	12,467
Mission 108 Inc	-	22,638
Scholar match	-	28,976
Lake George Charter School	-	20,763
Miami Foundation	-	8,334
Make a Wish France	-	3,612
Alsace Alzheimer	-	4,511
Alabaston	-	20,024
Mo Pie U	-	5,761
Sahana	-	4,133
Team Angel Wolf	-	4,133
Hellebro	-	71,053
The Beatson Cancer Centre	-	71,038
SOS Children's Villages - Greece	-	1,767
CandleAid Lanka	-	8,478
	-----	-----
	861,205	708,601
Support costs – Bank charges	20	67
Governance costs – Audit fees	9,480	7,200
	-----	-----
	870,705	715,868
	=====	=====

4 Governance costs

None of the Charity Trustees received any remuneration or reimbursement of expenses during the period or during the prior period. The audit fee is paid on the Charity's behalf by The Edrington Group Limited and this is shown in the Statement of Financial Activities as an unrestricted donation.

5 Employees

The charity had no employees during the period (2023: none).

GIVING MORE INTERNATIONAL SCIO**NOTES to the FINANCIAL STATEMENTS (continued)****For the period ended 31 March 2025****6 Creditors:** amounts falling due within one year

	18 Month period to 31 March 2025	Year ended 30 September 2023
	£	£
Other creditors	1,481	-
	<hr/> 1,481	<hr/> -
	=====	=====

7 Analysis of charitable funds

	Funds at 1 October 2023	Income	Expend- iture	Transfers	Funds at 31 March 2025
	£	£	£	£	£
Restricted funds:					
Actioncare	-	6,249	(6,249)	-	-
Afanas Jerez	-	5,356	(5,356)	-	-
Antonine Court Ltd	-	103	-	-	103
Apoiar	-	8,801	(8,801)	-	-
Asociacion Talisman	-	3,125	(3,125)	-	-
Asociacion Teanima	-	8,927	(8,927)	-	-
Asociacion Autis	-	4,290	(4,290)	-	-
Blantyre Youth Development Company	-	464	(464)	-	-
Caritas Diocesan	-	7,932	(7,932)	-	-
Fundacion Aladin	-	6,862	(6,862)	-	-
Fundacion Aspuri	-	8,476	(8,476)	-	-
Fundacion Banco	-	4,387	(4,387)	-	-
Fundacion Carmen	-	10,977	(10,977)	-	-
Fundacion Ecomar	-	8,745	(8,745)	-	-
Fundacion Iruaritz Lezama	-	5,948	(5,948)	-	-
Fundacion Madrina	-	5,375	(5,375)	-	-
Fundacion Nipace	-	6,249	(6,249)	-	-
Fundhos	-	8,927	(8,927)	-	-
Giatro Tou Kosm	-	3,571	(3,571)	-	-
Glasgow Samaritans	-	3,465	(3,465)	-	-
Hope For The Future	-	2,568	(2,568)	-	-
Hospital San Jua	-	7,722	(7,722)	-	-
Humanity Greece	-	4,266	(4,266)	-	-
K-Digital	-	8,635	(8,635)	-	-
KidsOut UK	-	464	(464)	-	-
Lebanese Food Bank	-	16,173	(16,173)	-	-
Margarita Liasidou Foundation	-	57,655	(57,655)	-	-
Merry-Go-Round	-	8,621	(8,621)	-	-
MFR Cash for Kids	-	8,628	(8,628)	-	-
Miraki Centrum Hipore	-	4,408	(4,408)	-	-
Moray Food Plus	-	8,628	(8,628)	-	-
Nordic Charitable Trusts	-	421,540	(421,540)	-	-
Orkney Blide Trust	41,670	1,659	(43,879)	550	-
Plision	-	8,801	(8,801)	-	-
Polish Center for International Aid (PCPM)	-	-	-	-	-
POP Fund	-	4,278	(4,278)	-	-
Radio Clyde Cash for Kids	-	153	(153)	-	-
Refuweegee	41,671	1,659	(43,879)	549	-
Right There	-	24,538	(23,754)	-	784
Ronald McDonald	-	8,801	(8,801)	-	-
Sarcoma UK	-	3,201	(3,201)	-	-
Scottish Sports Futures (SSF)	-	3,761	(3,658)	-	103
The Marie Trust	-	27,739	(26,955)	-	784

GIVING MORE INTERNATIONAL SCIO**NOTES to the FINANCIAL STATEMENTS (continued)****For the period ended 31 March 2025****7 Analysis of charitable funds (continued)**

The Scottish Cycling Foundation	-	18,722	(18,722)	-	-
The Surfrider	-	5,012	(5,012)	-	-
Unimos Corazones	-	2,678	(2,678)	-	-
3D Drumchapel	-	103	-	-	103
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Total restricted funds	83,341	778,642	(861,205)	1,099	1,877
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Unrestricted funds:

General fund	3,723	9,453	(10,062)	(1,099)	2,015
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Total unrestricted funds	3,723	9,453	(10,062)	(1,099)	2,015
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Total funds	87,064	788,095	(871,267)	-	3,892
	=====	=====	=====	=====	=====

Comparative

	Funds at 1 October 2022	Income	Expend- iture	Transfers	Funds at 30 Sept 2023
	£	£	£	£	£
Restricted funds:					
Fundacion Aladina	-	4,409	(4,409)	-	-
Fundacion Uno Entre Cien Mil	-	4,403	(4,403)	-	-
Humanity Greece	-	3,523	(3,523)	-	-
Diotima Womens Studies & Research Center	-	2,642	(2,642)	-	-
Defence for Children International	-	2,642	(2,642)	-	-
Plision	-	2,645	(2,645)	-	-
Fundacion Carmen Pardo Valarce	-	2,910	(2,910)	-	-
Fundacion Madrina	-	4,850	(4,850)	-	-
Grupo De Rehabilitacion de la Fauna (GREFA)	-	2,642	(2,642)	-	-
SOS Children's Villages	-	1,767	(1,767)	-	-
Centrum Hiporehabilitace	-	2,699	(2,699)	-	-
Nordic Charitable Trusts	-	155,000	(155,000)	-	-
Foundation Krystel El Adm	-	27,426	(27,426)	-	-
Ahla Fawda Association	-	4,246	(4,246)	-	-
CandelaId Lanka	-	8,478	(8,478)	-	-
Hive Africa	-	14,377	(14,377)	-	-
Seed Builders	-	24,191	(24,191)	-	-
Reef Conservation	-	4,290	(4,290)	-	-
Happy Hearts	-	21,253	(21,253)	-	-
Turkey KEDV	-	74,515	(74,515)	-	-
Friends of KIPP New Orleans	-	28,976	(28,976)	-	-
Sully Shuffle	-	4,179	(4,179)	-	-
Movember Foundation	-	8,334	(8,334)	-	-
Deep Ellum Foundation	-	20,763	(20,763)	-	-
Keep Massachussets Beautiful	-	12,467	(12,467)	-	-
Mission 108 Inc	-	22,638	(22,638)	-	-
Scholar match	-	28,976	(28,976)	-	-
Lake George Charter School	-	20,763	(20,763)	-	-
Miami Foundation	-	8,334	(8,334)	-	-
Make a Wish France	-	3,612	(3,612)	-	-
Alsace Alzheimer	-	4,511	(4,511)	-	-
Alabaston	-	20,024	(20,024)	-	-
Mo Pie U	-	5,761	(5,761)	-	-
Sahana	-	4,133	(4,133)	-	-
Team Angel Wolf-	-	4,133	(4,133)	-	-

GIVING MORE INTERNATIONAL SCIO**NOTES to the FINANCIAL STATEMENTS (continued)****For the period ended 31 March 2025****7 Analysis of charitable funds (continued)**

Hellebro	25,296	45,757	(71,053)	-	-
The Beatson Cancer Centre	25,296	45,742	(71,038)	-	-
Refuweege	-	41,670	-	-	41,670
Orkney Blide Trust	-	41,671	-	-	41,671
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Total restricted funds	50,592	741,350	(708,601)	-	83,341
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Unrestricted funds:					
General fund	2,199	9,169	(7,645)	-	3,723
	-----	-----	-----	-----	-----
Total unrestricted funds	2,199	9,169	(7,645)	-	3,723
	-----	-----	-----	-----	-----
Total funds	52,791	750,519	(716,246)	-	87,064
	=====	=====	=====	=====	=====

Actioncare provides care and support services for the disabled and their families as well as psychotherapy, supervision, education and awareness services.

Afanas Jerez is a charity in Jerez providing various services to help people with intellectual disabilities. The donation is to provide IT equipment for the charity's day centre where 120 users need intermittent support to carry out daily activities.

Antonine Court is a centre in Drumchapel, Glasgow providing personalised care to individuals with additional support needs to achieve their goals and aspirations. Funds were raised for this charity by employees participating in the Glasgow 2025 Stride event.

APOIAR is a Portuguese charity that promotes nutrition, health, education and training in Africa. The charity's mission is to educate for sustainable development, promote humanitarian aid and break the poverty cycle.

Asociacion Talsiman defend the rights of and improve the quality of life of people with intellectual disabilities. The charity provides a support space for young people with disabilities and their families, where they can develop their potential, gain social inclusion and explore labour opportunities.

Asociacion Teanima is a non-profit association that believes in the health benefits of animal-assisted therapies. A multidisciplinary team of psychologists, physiotherapists, therapists, sports technicians and coaches work with animals to help motivate and rehabilitate people facing physical, mental, social and emotional challenges.

The Segovia Autism Association aims to help guarantee the best quality of life for people with autism and their relatives, and to help ensure their full inclusion in society.

Blantyre Youth Development Company operate a centre in Blantyre, Scotland providing social welfare and leisure facilities for the local youth.

Cáritas Diocesana de Asidonia is a program aimed at assisting young people in their transition from adolescence to adult life, providing them with tools to help them face of the realities of poverty and exclusion in their closest and immediate environment.

Fundacion ALADINA provides support and assistance to sick children and their families in Spanish hospitals. Funds are to be used for phycological support for children with cancer and their families and also for new sports training programs for children in hospitals.

Fundacion Aspuria work to promote the development of people with severe physical and/or mental disabilities at all stages of their lives and to support their families.

GIVING MORE INTERNATIONAL SCIO

NOTES to the FINANCIAL STATEMENTS (continued)

For the period ended 31 March 2025

7 Analysis of charitable funds (continued)

Fundacion Bando De Alimentos De Sevilla is a charity run by volunteers whose main objective is fighting against food waste through distributing food surpluses to people in vulnerable situations.

Fundacion Carmen Pardo Valarce Alapar is a sailing charity that works towards improving the rights of people with intellectual disabilities and to help them get involved in society, supporting them whenever they come up against barriers. Environmental, educational and recreational programmes are designed to complement the courses run by the main nautical centres.

Fundacion Ecomar is a charity focussed on taking care of the environment, and in particular the sea. Volunteers and school children are educated on coastal cleaning and preserving water.

Fundacion Iruaritz Lezama is a school for people with disability and reduced mobility. The donation is to support a roller hockey club.

Fundacion Madrina is a charity focussed on improving and aiding maternal and child poverty through a variety of mentoring and support initiatives.

Fundacion Nipace is a charity aiding the survivability and improving living conditions of children born with cerebral palsy. The charity is aiming to introduce a new system, designed for helping motor control of the nerves and muscles in the upper torso and particularly the hands; this donation will help towards funding for this project.

Fundación Sancho y Marina specialises in psychological and psychotherapeutic care for children, youth and families in situations of social exclusion. Psychological and psychotherapeutic support is provided to children with behavioural, emotional, psychological or relationship difficulties.

Medecins du Monde ('MDM') is a medical humanitarian non-governmental organization with the belief that every human being has a right to humanitarian assistance, irrespective of their gender, race, sexual orientation, religion, ideology or political persuasion. MDM's aim is to ensure access to healthcare and promote it as a universal human right.

Glasgow Samaritans offer emotional support to callers in need of someone to talk to. They also have local partnerships and provide support to food banks, educational institutions and railway operators. Funds were raised for this charity by a former senior Edrington employee who embarked on a 570 mile cycling challenge along the West Coast of Ireland.

Hope for the Future offers people in prostitution and persons who have been affected by human trafficking the active possibility for an occupational new beginning.

Hospital San Juan Grande is a program that aims to cover the basic needs of people and families in situations of poverty and social exclusion, providing them with access to basic necessities (food, personal hygiene, or household products).

Humanity Greece's mission is to help support every vulnerable or high-risk group in society who are in direct or indirect need. Funds will be used for a special programme created to support those affected by the extended wildfires that hit Northeastern Attica in summer 2024.

K Digital Solutions and Events helped to organise an event to raise funds for the Spanish Association against Cancer. Funds raised from the event will be used to help improve the Association's facilities and purchase equipment used to help cancer research.

Kids Out are a children's charity providing positive experiences and creating happy memories for the UK's most vulnerable and disadvantaged children.

The Lebanese Food Bank has a network of local NGOs enabling them to distribute much need food and supplies across Beirut, Tripoli, Akkar, South Lebanon and others.

GIVING MORE INTERNATIONAL SCIO

NOTES to the FINANCIAL STATEMENTS (continued)

For the period ended 31 March 2025

7 Analysis of charitable funds (continued)

The aim of the Margarita Liasidou Foundation is to offer accommodation, protection, care, exercise, entertainment, rehabilitation etc to handicapped children in Cyprus. Funds were raised for this charity by cyclists participating in the EPIC 5 Cyprus Cycling event.

The Marie Trust has been responding to the complex and often challenging needs of people affected by homelessness, poverty, and social exclusion since 2009. Donations were raised for this charity by walking enthusiasts participating in Glasgow Stride event.

Merry-Go-Round are a charity in Glasgow supporting families with high quality, affordable pre-loved maternity and children's items. They also operate a supportive community hub for families to meet, learn, and exchange ideas.

MFR Cash for Kids is a charity dedicated to giving disadvantaged children and young people in Moray, the Highlands and Aberdeenshire the chance to thrive. The charity focuses on tackling poverty, illness, and neglect, easing the challenges of additional needs, and offering a helping hand to families with nowhere else to turn. Donations were raised for this charity by walkers participating in the first ever Speyside Stride event. Centrum hiporehabilitace Mirákl, is a charity in the Czech Republic providing financial support for horse stables, nutrition, and necessary equipment for hippotherapy.

Moray Food Plus provides a variety of services to those either experiencing or at risk of food insecurity. Donations were raised for this charity by walkers participating in the first ever Speyside Stride event.

Nordic Charitable Trusts - The Trust to support/protect nature and environment, The Trust to support the socially vulnerable/disadvantaged and The Trust to support cultural and sporting activities are charitable trusts based in Sweden, established by the local Edrington team. Each trust donates funds received to local charities.

Orkney Blide Trust is a charitable organisation which provide a range of services to support people in Orkney affected by mental health, promoting well-being through active and personalised support with a focus on recovery. Donations were raised by cyclists and walking enthusiasts participating in the EPIC 4 Scotland and Stride Events.

Plision are a Greek charity helping people who have been excluded from society, whether they are inside or outside of prisons, and especially young people addicted to drugs. Edrington's donation was to help to pay for the completion of a shelter for homeless people.

Polish Center for International Aid (PCPM) POP Fund is an innovative funding tool enabling Business to support priority humanitarian aid programs for the Ukrainian refugees in Poland, asylum seekers and host communities. Edrington's donation was to support the most vulnerable within the group, refugee women with small children, older refugees, persons with disabilities, refugee children who are out of the Polish school system (30% of Ukrainian refugees in total).

Radio Clyde Cash for Kids, the official charity of Bauer Media, is dedicated to giving disadvantaged children and young people in the West of Scotland the chance to thrive. Tackling poverty, illness, and neglect, easing the challenges of additional needs, and offering a helping hand to families with nowhere else to turn.

Refuweege is a charity based in Glasgow, who help provide a warm welcome to forcibly displaced people arriving in the City as refugees, by providing personal welcome-packs and emergency support packs. Donations were raised by cyclists and walking enthusiasts participating in the EPIC 4 Scotland and Stride Events.

Right There is a Scottish charity focused on preventing homelessness and supporting people facing social inequality. They provide tailored, one-to-one support to help individuals and families create safe, stable homes and stay connected to their loved ones. Donations were raised by walking enthusiasts participating in the Glasgow Stride Event.

GIVING MORE INTERNATIONAL SCIO**NOTES to the FINANCIAL STATEMENTS (continued)****For the period ended 31 March 2025****7 Analysis of charitable funds (continued)**

The Ronald McDonald house in Madrid provides a home away from home to children that need treatment not available near their homes. This donation will help support families already facing difficulties dealing with their children's illness, but who may become additionally vulnerable if they had to otherwise pay for housing during treatments as parents sometimes have to leave their jobs to seek the treatment their child needs.

Sarcoma UK is a national charity dedicated to improving the lives of people affected by sarcoma cancer through research, support, and advocacy. Funds were raised for this charity by an Edrington employees participating in a Christmas raffle event.

The Scottish Cycling Foundation promotes public participation in cycling across Scotland, focusing on inclusion, education, health, and environmental sustainability. Funds were raised for this charity by a former senior Edrington employee who embarked on a 570 mile cycling challenge along the West Coast of Ireland.

Scottish Sports Futures (SSF) uses sport and physical activity to support vulnerable and disadvantaged young people across Scotland, helping them build healthier, more confident, and resilient lives. Funds were raised for this charity by Edrington employees who participated in a charity football tournament & by employees participating in the Glasgow Stride event.

The Marie Trust has been responding to the complex and often challenging needs of people affected by homelessness, poverty, and social exclusion since 2009. Funds were raised by Edrington employees participating in the Glasgow Stride events and Christmas raffle.

The Scottish Cycling Foundation promotes public participation in cycling across Scotland, focusing on inclusion, education, health, and environmental sustainability. Funds were raised for this charity by cyclists participating in the EPIC 5 Cyprus Cycling event.

Surfrider Foundation is a nonprofit organization dedicated to protecting the world's oceans, waves, and beaches through grassroots activism, education, and policy advocacy.

Unimos Corazones is a charity created by Ukrainian expats in Madrid that help support other expats and refugees coming from Ukraine as well as support other local charities with surplus supplies or donated items that help other local groups that are at risk of social exclusion. As part of the relief efforts due to the ongoing situation in Ukraine, they will be using the donated funds to purchase additional humanitarian aid as well as pay for transportation of trucks to take goods into the Ukraine and bordering countries where they are helping people displaced by the war or with limited access to basic goods.

3D Drumchapel is a family support charity that helps children and families in Drumchapel, Knightswood, and Yoker thrive through free services, activities, and resources. Funds were raised for this charity by employees participating in the Glasgow 2025 Stride event.

8 Related Party Transactions

All the Trustees are employees of the Edrington Group, donations in the year from the Edrington group totalled £622,721 in 18-month period (2023; £664,970 in a year).

One Trustee was also a Trustee of Scottish Cycling Foundation, donations totalling £18,722 (2023; £nil) were made to Scottish Cycling Foundation.