

Scottish Charity No. SC044374

Roots: Globalscope Edinburgh

Report and Financial Statements
For the year ended 31 December 2024

Roots: Globalscope Edinburgh

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Roots: Globalscope Edinburgh

Report of the Trustees *for the year to 31 December 2024*

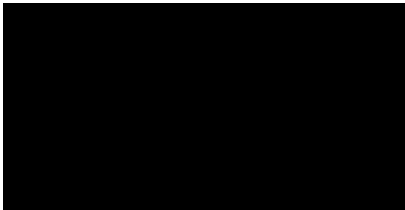
The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 December 2024.

Structure, governance and management

Roots: Globalscope Edinburgh is governed by its Constitution dated 29 October 2013. It is registered as a Scottish Charitable Incorporated Organisation with OSCR (No. SC044374). It has a board of Trustees that are voted in by its Members at the Annual General Meeting.

Trustees and Office Bearers

The Charity's Office Bearers who are also Trustees are listed below.



Chairperson
Vice-chairperson
Treasurer
Secretary
Secretary (Resigned 7 October 2024)

Appointment of Trustees

At each AGM, any member may be elected as a Trustee. All of the Charity Trustees who have served for a period of three years must retire from office but may then be re-elected. Charity Trustees who have served for a period of less than three years may also retire from office at the AGM. The number of Trustees must not be fewer than three nor more than ten.

Objectives

The objectives of the organisation as laid out in the Constitution are to advance the Christian faith in accordance with its Statement of Belief for the benefit of the public in Edinburgh and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the laws of Scotland and are connected with the charitable work of Roots.

Review of activities

Roots is a grace-driven community for all university students where students can have fun, make friends, and explore life and faith together. Roots is located in Edinburgh, Scotland and primarily serves university students located in the city. Roots has a Christian foundation and everyone who is on the team at Roots would consider themselves Christian, and that means that all students are welcome to be a part of Roots whether they share those same beliefs or not.

Following 2023, the trustees still believe that it is important to the charity to focus on 3 categories for the future: organisational relationships, diversifying of income streams, and exploring the possibility of buying a property.

The relationship between Roots and Augustine United Church (AUC) remains strong. Multiple Roots teammates preached at AUC in 2024 and one of the ministers talked at a Roots Tuesday Night event. Roots has now been listed on the Student Christian Movement (SCM) website, so students looking for Christian community in Edinburgh can now find Roots through that site. Another guest speaker at a Roots Tuesday Night, shared of their work with refugees and asylum seekers in Glasgow through an organisation called MILK. More information about this connection can be found through this blog post. <https://milkglasgow.substack.com/p/finding-community-through-food-sharing>.

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Report of the Trustees *for the year to 31 December 2024*

Review of activities (continued)

The majority of funding for Roots continues to come from CMF International as Roots is a part of CMF International's Globalscope network. In an effort to diversify the income stream, Roots applied for funding for our Free Coffee Shop project through many grants in the UK and received £4500 in total from 3 grants. The trustees will continue to support Roots through the grant writing process and pursuing more local financial partnerships.

As we continue to look towards the future of a more stable and connected Roots, we have begun the very early stages of inquiries about what buying a property would cost. The charity is still years away from making that decision and acquiring the necessary funding but owning a property could help stabilise finances as rent on the current property continues to increase.

This year Roots has offered many different kinds of events and activities focused on building community, supporting students, and giving them opportunities to explore the Christian faith.

Roots' weekly event, Tuesday Night with Roots, was still held at the Aroma Cafe as it has been for many years. We have searched for other venues to host the event, though the availability or cost has left us without an alternative. The event continues to introduce students to Roots and to the Christian faith. Our tagline for Tuesday Night with Roots is: "You can expect 3 things from every Tuesday Night with Roots: food, fun, and something meaningful." We eat a meal together, play a game, listen to a short talk (usually given by a Roots team member) that includes a Bible story, and then we participate in a form of prayer. During the spring term our talk series was entitled Love Songs, where we looked through the UK's top 100 songs of 2023 as inspiration to explore the topic of love. The autumn term talk series was called Glimmers. The definition of a glimmer is: "A glimmer is the opposite of a trigger. Glimmers are those moments in your day that make you feel joy, happiness, peace, or gratitude. Once you train your brain to be on the lookout for glimmers, these tiny moments will appear more and more." During this series, Roots was able to engage students in conversations about the small ways that God can be encountered in our lives. As started in 2023, we continued to ticket the event because of its popularity. We continued to see the benefit of the ticketing system having a smaller number of students who were more engaged and present in the community. Each term the student leadership group at Roots "takes over" a Tuesday Night by planning and executing the event. It is always one of the most meaningful and well attended events in the term. This is a student's thoughts on Tuesday Nights: "Tuesday night curry night is, without a doubt, my favourite event. It's incredible to me that people my age and even younger openly engage in discussions about faith, life, and personal struggles. Sharing a meal that feels familiar, alongside people who are so open-hearted, makes all the difference. Roots makes me feel like I belong. When I'm there, I don't feel like I'm 4,600 miles away from home—I feel connected, cared for, and part of something bigger. It's a place of comfort, friendship, and growth, and I'm endlessly grateful to be part of it."

The Roots Free Coffee Shop Project opened for students 12-5 Monday through Friday during the school terms. We supplied a comfortable and free space for students to congregate during the week. By offering hospitality we want each student who comes to feel known and loved. This could mean enjoying board games together to add some fun to the otherwise stressful student life or delving deep into the Bible to create a space where students can ask questions and explore faith. Our team also offers a listening ear, allowing students to be honest about what's truly going on in their lives. The Free Coffee Shop Project was a success that we hope to continue for years to come.

The first Friday of every month is a Roots Big Breakfast. We provide free pancakes for students from 10-12pm. It is a way many students come to Roots for the first time and can bring friends. We average around 50 people each Big Breakfast.

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Report of the Trustees *for the year to 31 December 2024*

Review of activities (continued)

Roots hosts one off events throughout the year in order to build community and offer different ways for students to get connected to Roots. In January, we hosted our annual Burns Night, which brought in many new students who were interested in experiencing a uniquely Scottish cultural activity. We hosted a Murder Mystery night in October, where people dressed up and played characters in order to solve a murder. We ended the year with a Christmas party that included our annual White Elephant Gift Exchange, which is a highlight for many.

In May, we host our End of Year Party. We invite the whole Roots community to have a meal together, celebrate the school year that has happened, and honour those who are graduating or leaving. We had many leavers to say goodbye to, and shared what we valued in them and why they mattered to this community. We gift each leaver with “Roots in a mug”. This includes a deck of cards to remind them of the value of fun, some tea bags and instant coffee to remind them of the importance of gathering with others around meals or drinks, and a Roots magnet to remind them of the value of taking time to be grateful. These gifts and a short note from the Roots team are included in a mug that has their name and the Roots logo on it. We also said goodbye to our teammate [REDACTED] who had been a student at Roots and then worked on the team for 4 years.

Every term Roots takes a Weekend Away with students. We went down to the Scottish Borders in February and tried a new venue near North Berwick in October. These weekends are great ways for students to get out of the city and experience some of the natural beauty of Scotland. They also serve as community builders, as students spend 48 hours with each other. We cook and eat meals together, play games, have discussions, and listen to talks. Similar to the talks on Tuesday Nights, these talks are geared towards stories of faith. Students always return to Edinburgh from these weekends more connected with each other. The venue at North Berwick was particularly loved by students and it was cheaper than previous Weekend Away venues. A student shared this of his experience, “The weekend is full of food, fun, and meaningful talks - I have yet to leave a weekend away talk series without feeling like a different person than before - and a delightful break from the stresses of university life. It's a great way to become closer to our friends and make new ones, and I can't wait to go to more.”

Roots run small groups throughout the year geared towards giving students an opportunity to take a step deeper into Roots and faith. These groups vary from meeting up in coffee shops chatting about life, reading books together, watching theology videos, and going on walks. Each week after the Tuesday Night event a group called Microwave is run. This is what one student said about her experience there: “In my late teens, I had a complicated relationship with Christianity and distanced myself from it. However, Roots introduced me to a faith I had dreamed of as a child—one marked by unconditional love, acceptance, and openness, mirroring what Jesus taught us. Microwave specifically has helped me recognize and confront critical aspects of my faith and personal struggles, such as my tendency to measure faith by what Jesus could do for me, my detachment from the church, and my unresolved pain.”

During the summer, Roots dreamed of a fundraising initiative with CMF International that would involve 20 people coming to walk the West Highland Way and raise money for CMF International. The goal is to raise \$60,000 (£45,000) for CMF and part of that money will be used to help Roots for the following year and in the years to come. The trip was filled up by mid-September and had a few people on the waitlist. The trustees are excited about this trip as these funds will be invaluable to Roots and in creating advocates for Roots in the future.

Numbers cannot tell a complete story, but they can provide context. In 2024, Roots had 491 student first timers come to try out Roots, noted 333 unique conversations about faith, and gave many students the opportunity to experience leadership through the community, with 7 participating in our weekly formal leadership group.

Roots has completed a successful year. We are excited about the next year where we will continue to be a grace-driven community for all university students.

Roots: Globalscope Edinburgh

Report of the Trustees *for the year to 31 December 2024*

Financial review

The financial statements for the year are set out in pages from 6 to 8. The Charity has a deficit for the year of £1,572 (2023: surplus of £1,315). Total reserves as at 31 December 2024 were £6,094 (2023: £7,666), with a general fund of £5,672 (2023: £7,999) and restricted funds of £464 (2023: £nil).

The Trustees and employees of Roots are responsible for fundraising for the costs of the activities of the charity. The main funding is received through Christian Missionary Fellowship International (CMF), a US organisation with which the Trustees work closely. In the last few years, the Trustees have sought to diversify the streams of income for the charity. From 2022 to 2023, the non-CMF income increased by 55%. Between 2023 to 2024, the non-CMF income decreased by approximately 2%. While a decrease is not ideal, the trustees feel comfortable with that change as they and the employees of Roots continue to work to increase those numbers in the future. The Trustees believe this continued diversification will help protect and sustain the charity for the future.

Reserves Policy

Because of the close partnership with CMF, the Trustees have previously believed that a significant financial reserve is unnecessary. However, for the sake of protecting and sustaining the charity for the future, the Trustees will seek to raise the amount of reserves the charity has. The initial goal will be to have three months' worth of operating costs in reserve. The charity currently has £5,672 of free reserves.

Plans for the future

The Trustees believe it's important to diversify streams of income to the charity through personal donations, grants, and other forms of income. We will continue to encourage and seek out new avenues of income with which to fund the activities of the charity and build up reserves.

Reference and administrative details

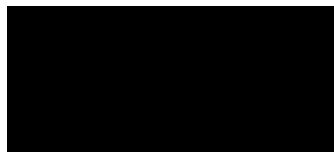
Address

Roots: Globalscope Edinburgh
9 South College Street
Edinburgh
EH8 9AA

Bankers

Royal Bank of Scotland
30 Nicolson Street
Edinburgh
EH8 9DL

Signed on behalf of the Trustees on 26 September 2025



Chairperson

Roots: Globalscope Edinburgh

Report of the Independent Examiner to the Trustees *for the year to 31 December 2024*

I report on the financial statements for the period ended 31 December 2024 which are set out on pages 6 to 8.

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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks explanations from the trustees concerning 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.

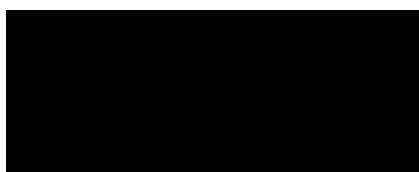
Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed below:

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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.



Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Date: 26 September 2025

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Roots: Globalscope Edinburgh

Receipts and Payments Account for the year to 31 December 2024

	Note	General funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Receipts					
CMF Funding		50,840	-	50,840	65,920
Personal funding & Donations		21,185	-	21,185	26,211
Grants		-	4,500	4,500	-
Other		1,211	-	1,211	1,360
Total receipts		73,236	4,500	77,736	93,491
Payments					
Rent		10,750	1,500	12,250	11,500
Utilities		-	2,578	2,578	2,847
Insurance		254	-	254	248
Office repairs and maintenance		377	-	377	74
Study programme and training		86	-	86	264
Books, journals, magazines		53	-	53	44
Food and travel		192	-	192	70
Advertising		143	-	143	913
Office supplies		1,291	-	1,291	1,757
Postage		226	-	226	199
Professional and legal fees		3,121	-	3,121	1,437
Independent examination fee		1,110	-	1,110	1,056
Miscellaneous		-	-	-	1,030
Weekly events		9,089	-	9,089	11,932
Student outreach		427	-	427	238
Coffee/tea giveaway		797	-	797	699
Student gifts		445	-	445	658
Weekend away		4,234	-	4,234	5,546
One-off events		2,122	-	2,122	2,267
Salaries	(Note 4)	39,760	-	39,760	48,562
Team meetings		322	-	322	460
Roots Group		42	-	42	-
Roots Vistors		2	-	2	45
Minisrty Equipments		350	-	350	-
Furniture and equipment		37	-	37	330
Total payments		75,230	4,078	79,308	92,176
(Deficit) / Surplus for the year		(1,994)	422	(1,572)	1,315
Cash balances brought forward		7,666	-	7,666	6,351
Cash balances carried forward		5,672	422	6,094	7,666

Roots: Globalscope Edinburgh

Statement of Balances as at 31 December 2024

	Opening balance £	2024 (Deficit) for year £	Closing balance £	Opening balance £	2023 Surplus for year £	Closing balance £
Total bank and cash balances	7,666	(1,572)	6,094	6,351	1,315	7,666
Reserves						
Unrestricted funds	5		5,672			7,666
Restricted funds	6		422			-
			6,094			7,666

Statement of assets at 31 December 2024

Salaries paid early	1,644	3,276
Pensions paid in advance	139	-
	1,783	3,276

Statement of liabilities at 31 December 2024

Independent Examination Fee	1,164	1,110
Accountancy Fee	72	102
QB Subscription	24	-
	1,260	1,212

Approved by the Trustees on 26 September 2025 and signed on their behalf by the undernoted:

Chairperson

Roots: Globalscope Edinburgh

Notes to the financial statements for the year ended 31 December 2024

Accounting policies

1. Basis of accounting

These financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds represent income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

3. Transactions with Trustees

No Trustee received remuneration from the Charity during the year under review. Three of the five Trustees are employed by Christian Missionary Fellowship International (CMF) in the USA who provide salary, housing and utilities for those three Trustees. CMF also provides grants at the request of the Charity Trustees for the funding of regular operations. No other expenses were paid to the Trustees during the year (2023: nil) in their capacity as Trustees.

4. Staff costs and numbers

	2024 £	2023 £
Gross salaries	38,499	47,253
Employer pension contributions	1,261	1,309
	39,760	48,562

The average number of employees during the year was 2 (2023: 2).

No employee received remuneration of more than £60,000 during the year.

5. Unrestricted funds

	Balance at 01.01.24 £	Receipts £	Payments £	Balance at 31.12.24 £
General fund	7,666	73,236	(75,230)	5,672
Total unrestricted funds	7,666	73,236	(75,230)	5,672

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

6. Restricted funds

	Balance at 01.01.24 £	Receipts £	Payments £	Balance at 31.12.24 £
Free Coffee Shop Fund	-	4,500	(4,078)	422
Total unrestricted funds	-	4,500	(4,078)	422

Explanation of funds

The *Free coffee shop* represents all income and expenditure relating to the Roots Free Coffee Shop programme to university students.