

transforming conflict • embracing difference

place for hope



Place for Hope

REPORT OF THE TRUSTEES
and
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

Charity No. SC045224

Report and Financial Statements

For the Year Ended 31 March 2025



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Report of the Trustees

For the Year Ended 31 March 2025



The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

Objectives and Activities

Place for Hope is a charity which aims to resolve conflict in the faith community using voluntary practitioners so far as possible and whose primary purposes are:

- To advance conflict resolution and reconciliation through mediation as a means to help individuals, groups and leaders in faith communities and the wider community live more effectively with difference and diversity;
- To advance citizenship, community development and peace-making through promoting methods of interaction and dialogue which support healthy relationships and reconciliation drawing on the wisdom from Christian and other religious traditions;
- To advance conflict resolution and reconciliation through the promotion of societal harmony, and prevent conflict, by providing trained mediators to work with individuals and within communities, addressing issues of inequality and division; and
- To advance education through the provision of training in mediation and conflict resolution, conflict reconciliation and conflict transformation.

These purposes are achieved by:

- Providing leadership training, workshops and resources for understanding and working with conflict as well as hosting and navigating difficult conversations;
- Responding to requests for help and support, including helping groups and individuals at a time of crisis ; accompanying sensitive or difficult group conversations; providing individual coaching, advice and support ; hosting and enabling community dialogues on difficult, potentially divisive issues;
- Developing and supporting a team of practitioners skilled in understanding conflict and able to provide mediation, training and facilitation; and
- Nurturing a network of people and organisations who are committed to the work of peace building, equipping them in the work of conflict transformation in their communities, homes and lives.

Achievements and Performance

Place for Hope's priority in 2024-25 continued to be long-term sustainable partnerships to help build a culture of peace and reconciliation for partner organisations and to consolidate stable growth for the charity. We commenced a 5-year agreement with a third major UK denomination (United Reformed Church). Place for Hope invested significant resources this year in training and equipping skilled mediators, particularly through these key denominational agreements.

Culture change through partnership: longer term and large scale

Place for Hope continued to prioritise 5-year grant funding and partnership agreements with key denominations in 2024-25, thereby maximising capacity, flexibility and impact to help these denominations nurture and grow a culture of reconciliation and conflict transformation.

Achievements and Performance (continued)

We were delighted to sign a new 5-year agreement (2024-2029) with the United Reformed Church in June 2024, to add to the ongoing 5-year agreements with the Methodist Church (2023-2028) and the Church of Scotland (January 2023- December 2027). Over 85% of Place for Hope's funding was supported through these longer-term agreements in 2024-25.

The partnership with the United Reformed Church (URC) is modelled on that with the Methodist Church, comprising a gradual roll-out of an integrated programme of trainer and mediator training and support across the whole denomination over the 5-year period; the Living Reconciliation programme. The partnership was introduced at the URC General Assembly in July 2024 and the main body of work commenced in August when the Programme Lead came into post. Much was achieved in the remaining eight months of 2024-25. We undertook a significant programme of awareness-raising and consultation among key leaders, initiated a joint steering committee, and produced a detailed programme plan. The first cohort of potential URC mediators were trained, with assessment to follow in June 2025. The mediation roll-out will be launched at General Assembly 2025, with a focus on two Synods in the first year. The partnership has been warmly welcomed across the URC, for example:

"As someone who understands how difficult those conversations can be it is encouraging to see the hope offered by this partnership" and "The partnership with Place for Hope is amazing. As churches are mostly relationship, working with Place for Hope feels like an invitation to learn the language and skills to engage with conflict healthily."

2024-25 was the first full year of the 5-year partnership with the Methodist Church (the Methodist Way of Peace programme: TWoP). This commenced in October 2023 at the end of the pilot programme. Mediation roll-out to five new Districts commenced in September 2024. Place for Hope presented on the project at the Synods of these newly rolled-out Districts to raise awareness of the opportunities for support. 23 cases were managed across the rolled-out Districts in 2024-25, 9 of which were newly opened during the year. Another 5 cases were opened on a fee-paying basis in Districts not yet rolled out. Total Methodist cases opened represented 30% of all cases which Place for Hope opened in the period. Between April 2024 and March 2025 Place for Hope delivered 10 training courses and workshops spread over 16 separate training sessions with a total of 224 Methodists trained. Positive feedback continued to be received from delivery of the TWoP programme including:

"The whole course was so much more than I expected. Thinking about conflict in a different way - how I deal with conflict."

"Our facilitators were excellent. They held the spaces so well, understanding the mood of the group. The way that the course flowed was also exceptional taking us from looking at ourselves into managing conflict with others. I found it thoroughly enlightening. I would love to work with Place of Hope again. Thank you."

Place for Hope completed the second and commenced the third year of work under our 5-year agreement with the Church of Scotland in 2024-25. Demand for our support, especially through mediation and coaching, fell during the year, despite much need for this type of support in a challenging time for the denomination and its clergy, indicated through conversation with denominational representatives and other informal feedback. Feedback also indicates that as the rate of change settles a little, Church of Scotland personnel may feel more able to access Place for Hope and other support services again.

The fall in demand in 2024-25 had a direct financial impact on Place for Hope through the level of grant funding made available for our work through the Ministry Benevolent Fund in 2025-26. A total of 25 cases (mediation, facilitated conversation or coaching) for the Church of Scotland were managed in 2024-25, with 13 of those cases newly opened during the year. We delivered four online training courses solely for Church of Scotland personnel in 2024-25 and Church of Scotland trainees attended another six open courses, with a total of 76 people trained from the Church of Scotland. Those who did receive Place for Hope training and support were very positive about it, for example:

"Thank you for enabling me to join the course and for the really valuable insights and teaching gained through this. I've already been able to put the Speed Leas model into practice and helped to facilitate a conversation that could have gone horribly wrong, but ended well. That's thanks to you and the course."

Achievements and Performance (continued)

Culture change through partnership: shorter term and smaller scale

Place for Hope continued to deliver on and develop our wide range of smaller training partnerships throughout 2024-25.

Place for Hope's capacity-building programme for the Diocese of Coventry completed its expanded second stage in 2024-25 and an agreement was reached for stage 3 to be delivered in 2025-26. We trained the second cohort of the Diocesan Conflict Transformation Group (CTG) using our residential Faith in Change and Conflict course. We ran five Community of Practice sessions with the first cohort and a joint formation day for the 17 people from both cohorts of the CTG. We also ran four additional in-person day/half-day training courses for the Diocese over the year. This training was very well-received, for example

"The trainers were excellent, some of the best training I've had. I'm inspired to do more."

Place for Hope also supported the first casework undertaken by the CTG in the Diocese in 2024-25. The stage three programme, signed in 2024-25 to be delivered in 2025-26, includes bi-monthly community of practice peer-learning sessions and a refresher day for cohorts one and two, a full Foundation Course delivered across five in-person and three online sessions for cohort three, and a joint formation day.

Place for Hope delivered the pilot training programme for the Church of England in 2024-25 to discern the appropriate type of Train the Trainer programme to help them address bullying and harassment. Successful delivery led to a 2-year agreement for Train the Trainer being signed in 2024-25 for commencement in 2025-26.

Delivery was completed of year one of the 3-year training programme for the Scottish Episcopal Church and year two of the 2-year training programme for The Iona Community in 2024-25. We also completed delivery of the 2024 online programme to Metropolitan Community Churches (MCC) across four continents. The sessions in 2024-25 comprised the final four sessions for the North America group of 12 people and all seven sessions for the Africa/Australia/Europe group of 14 people. Place for Hope continued delivery of the 2-year Living Well with Differences programme for a geographical cluster of schools in Cumbria. We also delivered the Pass the Peace course, devised by Place for Hope for the Diocese of Carlisle in 2023/24, to a group of participants from the Diocese in a series of online sessions over Advent and Epiphany 2024-25.

Training and equipping mediation practitioners

A major focus for Place for Hope in 2024-25 was the training of new mediation practitioners, especially those trained under our 5-year agreements. To this end we ran four Faith in Change and Conflict (FICC) courses during the year (in addition to the tailored one for the Diocese of Coventry): one at Cliff College in Derbyshire targeted at Methodist participants, one dedicated solely to the training of potential Methodist and URC mediators at Sarum College in Salisbury, and two open courses at St Mary's Monastery in Perth. Potential mediators trained on the Cliff College course and in earlier years underwent assessments in August and September 2024, resulting in the commissioning of five new mediation practitioners. 14 potential mediation practitioners who were trained on the open and Sarum courses will be assessed in June 2025 to discern whether they should be taken forward into the 1-year Foundation programme for new Practitioners during which tailored support, training and casework is provided. In addition to their value in those who want to practice faith-based mediation with the ongoing equipping and support of Place for Hope, the two open FICC courses were also targeted at leaders from those denominations with which we have 5-year agreements and attracted leaders from within other denominations too. The content and facilitator guide for the Faith in Change and Conflict course were reviewed and revised during the year.

Feedback from participants on our Faith in Change and Conflict courses continues to be excellent, including:

"Many thanks for a fantastic course this week"

"I want to thank you for the excellent training last week, I won't say I enjoyed it, as it was hard work and challenging. But it was very good."

"Interesting, challenging and a good space within which to feel comfortable to practice skills and grow."

Achievements and Performance (continued)

Place for Hope continued to equip and support our practitioner team through regular CPD and supervision. We held six online CPDs for mediation practitioners during the year, plus an in-person mediation skills practice day aimed predominantly at the Methodist practitioners, but also drawing participants from the wider practitioner team. Place for Hope ran a monthly online coffee catch-up for our practitioner team in 2024-25. We also distributed three Community Message newsletters to our practitioners, as well as using emails to keep them informed of individual pieces of news and information throughout the year.

Responding to client needs

Place for Hope continued to deliver one-off training, mediation, facilitated conversation and coaching support to a range of existing and new clients on a fee-paying basis in addition to the work delivered under partnerships.

Between April 2024 and March 2025, Place for Hope delivered a total of 78 training courses and workshops spread over 129 separate training sessions with a total of 956 people trained, compared to 747 people in 2023/24. Again this year, over 60% of total training provided was bespoke training, tailored to the needs of the client. Training delivery included clients who have made annual requests for training in recent years, some increasing their ask this year, for example Cinnamon Network and Churches in Communities International. We also provided a taster session for the Scottish Episcopal Institute for the first time. Place for Hope introduced bite-sized open courses for the first time in early 2025, as this format had proved popular with some denominational partners, but these were not immediately taken up. We continue to consider the best format for our open training offer. In the first quarter of 2025, we have noted a significant upturn in requests for in-person training, whereas since the pandemic most of our partners have previously requested online training.

Place for Hope saw an increase in 2024-25 in volume of work and income from fee-paying mediation and facilitated conversation clients. A total of 26 fee-paying cases were managed by Place for Hope during the year, 17 of which were newly opened in 2024-25. New clients included several local URC clients prior to the commencement of programme roll-out, Methodist clients from Districts not yet rolled-out, a Church of England Diocese, an MCC church and a retreat centre. Positive feedback was received from clients including:

"The [facilitation] was excellent and skilful. People felt heard and acknowledged. It reminded people what the church can feel like. I'm feeling a lot calmer and less stressed. Now, people are less wary of conflict; they were tired of tension, and that has gone."

We anticipate that this income stream may reduce in future years as mediation provision free at the point of delivery becomes incrementally available to more Methodist and United Reformed Churches under those partnership agreements.

Communications

Place for Hope continued to reach out electronically to a wider audience throughout the year, sharing news and reflections on peace-making through a Christmas Peacemakers Network newsletter and via our social media channels. Our number of Facebook followers increased by 6.2% over the year. We took the decision during the year to stop using X (previously Twitter) and have increased communication via the LinkedIn platform.

Human resources

Place for Hope was delighted to welcome two new staff members to two new posts during 2024-25: [REDACTED] in August 2024 to the 21 hour per week post of Programme Lead (Training & Reconciliation), focused mainly on the URC Living Reconciliation programme, and [REDACTED] to the 14 hour per week post of Trainer in January 2025.

Report of the Trustees (continued)

Financial Review

Details of the income and expenditure for the year are shown in the Statement of Financial Activities on page 12, with further information provided in the notes to the accounts.

The Trustees are pleased to report net income this year of £53,036, a better outcome than budgeted due to the receipt of three instalments of the United Reformed Church grant, covering five months of 2024 and the whole calendar year 2025. However, there was a deficit in the balance of unrestricted income against expenditure, which had not been budgeted. This was due to low take-up of the delivery offer covered by the Church of Scotland restricted fund necessitating a higher staffing spend from unrestricted funds than budgeted, and to lower income than anticipated from training outwith the three key partnerships. Reserves were sufficient to support this deficit without detriment to financial stability.

The Trustees are grateful for the security offered by the three 5-year funding agreements with key partners: the Church of Scotland, the Methodist Church and the United Reformed Church. This provides a secure financial foundation for Place for Hope and the opportunity to support our partners in building a culture of reconciliation and peace. We are also grateful for the several smaller training partnerships operational during 2024-25.

The overall position at year-end remains healthy and provides a stable base for a balanced budget for 2025-26.

Risk management

Place for Hope's exposure to financial risk remained stable over the year with no significant new concerns. The charity continued to take a proactive approach to recruiting new Trustees to fill vacancies and to ensure appropriate representation from major partner denominations. Trustees were pleased to approve a balanced budget for 2025-26 for the second successive year.

The capacity risk posed by a growing workload combined with continuing higher than expected levels of staff sickness was again a challenge in 2024-25. A review is planned for 2025-26 of the support Place for Hope is able to provide to enable phased return to work for staff with long term health conditions.

The Director has continued the process of quarterly review of Place for Hope's risk register, reporting updates to each Board meeting. A review of the institutional church environment, charity sector and Place for Hope's operational model will be undertaken as part of our next strategic planning process during 2025.

Report of the Trustees (continued)

Reserves policy

The revised reserves policy approved by the Board of Trustees in March 2024 worked well over the course of 2024-25. It was agreed at the Board meeting in March 2025 to continue with this policy. The Board of Trustees currently aims to maintain free reserves in unrestricted funds at a level which equates to at least five months of unrestricted charitable expenditure against budget.

The total balance held in the general fund at 31 March 2025 was £40,295, and a further £11,743 is designated for identified future work for which fee income has already been received. These two funds, totalling £52,038, can all be considered as free reserves, which comprise over 6.5 months' unrestricted charitable expenditure in the 2025-26 budget. Trustees are satisfied with the level of reserves held.

Plans for the future

Our key plans for 2025-26 include:

- Developing a new 5-year Strategy 2026-2031 to succeed our 'Choosing Peace Strategy 2020-2025
- Ongoing review of staff capacity and support, including a further increase in training capacity during the year
- Continuing to strengthen existing relationships with key denominational partners and explore the development of new partnerships
- Continued roll-out of mediator training and roll-out of delivery in the Methodist and URC programmes
- Continuing to review and strengthen Place for Hope's systems and processes to support a growing community and geographically dispersed team of volunteer Practitioners, whilst ensuring the monitoring and evaluation of high quality mediation, training, and conflict coaching.
- Developing further partnerships in the education sector
- Further review of the most accessible and effective modalities for training delivery
- Ongoing provision of and equipping for outstanding coaching and mediation support and training
- Further strengthening of the Trustee Board through targeted recruitment
- Establishment of new forums to facilitate regular refresh of policies and review of practice and to make recommendations to the Trustee Board
- Continued income growth and diversification in line with the Funding Strategy

Report of the Trustees (continued)

Structure, Governance and Management

Governing Document

Place for Hope is a Scottish Charitable Incorporated Organisation (SCIO) which came into being in 2014 and was subsequently registered as a charity by the Office of the Scottish Charity Regulator (OSCR) with effect from 10th November 2014. Place for Hope is governed by a Board of Trustees under the terms of its constitution, most recently revised in September 2023.

Appointment of New Trustees (Members of the Board)

New Trustees must be nominated by at least two existing Trustees and are appointed by the Board. The term of office of a Trustee is three years from the first AGM following their appointment at a board meeting. A Trustee may offer themselves for re-election, but may hold office for a maximum of two consecutive terms before a compulsory break of at least one term prior to re-appointment. The minimum number of Trustees is 6 and the maximum number of Trustees holding office at any one time is 12.

Recruitment of new Trustees

The Board tries to ensure the Trustees have a range of skills to offer and represent a range of Christian denominations. In line with the revised constitution, the Trustee Board endeavours to ensure representation on the Board of at least two individuals from major denominational partners, defined as partners who have provided more than a quarter of Place for Hope's income in the previous financial year. Where there are gaps, the Board aims to appoint appropriate new Trustees.

Representation of Practitioners

One place on the Board of Trustees is reserved for a volunteer practitioner.

Structure

The Board meets quarterly to continue to guide the future direction of Place for Hope, set policy, consider risk and oversee delivery of the organisation's objectives. The Director is responsible for implementing the Board's policy and for managing the organisation on a day-to-day basis.

Key management personnel remuneration

The Trustees consider the Board of Trustees and the Director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 4 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Director and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

The Director's salary is reviewed annually, with the aim of ensuring that remuneration is fair, and was increased by the board in March 2025. Remuneration, pay scales and annual salary review and appraisal for all staff are guided by the Employee Engagement Report (2019). Details of the remuneration paid to key management personnel are provided in note 5 to the accounts.

Report of the Trustees (continued)

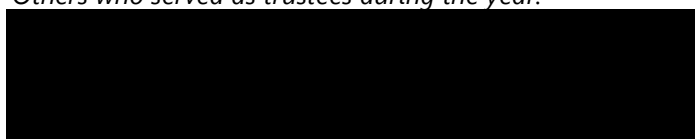
Reference and Administrative Information

Trustees:

Trustees serving at the date of this report:



Others who served as trustees during the year:



Director:




Bankers:

Charities Aid Foundation Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Triodos Bank UK Ltd
Deanery Road
Bristol
BS1 5AS

Independent Examiner:


Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

Registered Office:

3/2 Atlantic Chambers
Glasgow
G2 6AE

Charity Registration No:

SC045224

Report of the Trustees (continued)

Trustees' responsibilities in relation to the financial statements

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

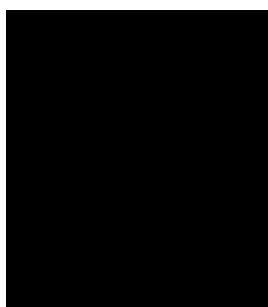
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 18 September 2025 and signed on their behalf by:



Report of the Independent Examiner

To the Trustees of Place for Hope



I report on the accounts of Place for Hope for the year ended 31 March 2025 which are set out on pages 12 to 20.

Respective responsibilities of committee and independent examiner

The Trustees of Place for Hope 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. The Trustees of Place for Hope considers that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

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

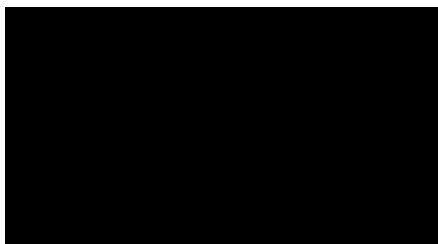
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

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

have not been met, or

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



Date: 24th September 2025

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

Statement of Financial Activities

For the year ended 31 March 2025



	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
<i>Donations</i>					
Grants & donations	2	50,198	296,383	346,581	250,747
<i>Charitable Activities</i>					
Fee income for provision of services		46,910	-	46,910	61,383
<i>Investments</i>					
Bank interest		3,386	-	3,386	2,095
Total income		<u>100,494</u>	<u>296,383</u>	<u>396,877</u>	<u>314,225</u>
Expenditure on:					
	3				
Staff costs		91,854	168,946	260,800	246,333
Practitioner costs		3,988	25,870	29,858	14,617
Project delivery costs		17,329	25,626	42,955	23,251
Administrative costs		9,122	-	9,122	8,735
Governance Costs		920	-	920	1,003
Total expenditure		<u>123,399</u>	<u>220,442</u>	<u>343,841</u>	<u>293,939</u>
Net (expenditure) / income		(22,905)	75,941	53,036	20,286
Transfers between funds		<u>6,132</u>	<u>(6,132)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(16,773)	69,809	53,036	20,286
Reconciliation of funds:					
Funds brought forward		<u>70,734</u>	<u>126,135</u>	<u>196,869</u>	<u>176,583</u>
Funds carried forward		<u><u>53,961</u></u>	<u><u>195,944</u></u>	<u><u>249,905</u></u>	<u><u>196,869</u></u>

The above statement includes all gains and losses recognised during the year.

Comparative figures for the previous year by fund type are shown in Note 11 on page 19.

The notes on pages 14 to 20 form part of these financial statements.

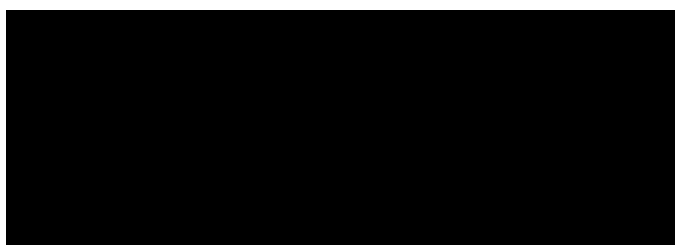
Statement of Financial Position

As at 31 March 2025



	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	1,923	1,635
Current assets			
Debtors	7	15,566	21,805
Cash at bank and in hand		239,201	178,915
		<u>254,767</u>	<u>200,720</u>
Creditors:			
Amounts due within one year:	8	<u>6,785</u>	<u>5,486</u>
Net current assets		<u>247,982</u>	<u>195,234</u>
Net total assets		<u><u>249,905</u></u>	<u><u>196,869</u></u>
Funds			
Unrestricted funds			
Designated fixed asset fund	9	1,923	1,635
Future funding	9	11,743	10,860
General fund	9	40,295	58,239
Total unrestricted funds		<u>53,961</u>	<u>70,734</u>
Restricted funds	9	195,944	126,135
Total Funds		<u><u>249,905</u></u>	<u><u>196,869</u></u>

The financial statements on pages 12 to 20 were approved by the trustees on 18 September 2025 and are signed on their behalf by:



Date: _____

The notes on pages 14 to 20 form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 March 2025

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared on the historical cost basis and in accordance with the requirements of:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (Charities SORP (FRS102)); and
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared on the going concern basis. The trustees have considered whether there are any material uncertainties regarding the charity's ability to continue in operation for the foreseeable future, and are content that it is appropriate to report on this basis.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity earns the right to consideration by its performance. Grants and donations are allocated between charitable activities depending on the terms of each individual grant. Where a grant or donation is given for a specific purpose, it is included in restricted income and any unexpended portion is carried forward as a restricted fund.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure is reported by cost type as the charity has opted not to report on the activity basis.

Governance costs are those associated with meeting the statutory obligations of running the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on the straight line basis at the following annual rates, in order to write off each asset over its estimated useful life.

Computer equipment: 25%

Other Basic Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

Taxation

The organisation is a registered charity and is exempt from corporation tax on its charitable activity. No charge to corporation tax arose during the year. The organisation is not registered for VAT and expenditure includes VAT where relevant.

Pension Costs

The charity contributes to NEST on behalf of its employees. Contributions are charged to expenditure as they become payable.

Funds

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

Designated funds are set aside by the trustees out of unrestricted funds for specific future purposes or projects.

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

2. Grants & Donations

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<i>Grants</i>				
Church of Scotland	50,000	40,133	90,133	100,000
Methodist Church <i>The Way of Peace</i> Grant	-	150,000	150,000	150,000
United Reformed Church	-	106,250	106,250	-
<i>Donations</i>	198	-	198	747
	<u>50,198</u>	<u>296,383</u>	<u>346,581</u>	<u>250,747</u>

Notes to the Financial Statements (continued)

3. Expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<i>Staff costs</i>				
Salaries (see Note 5)	88,669	168,397	257,066	244,272
Recruitment	240	549	789	280
Staff travel, subsistence and accommodation	2,883	-	2,883	1,284
Staff training & supervision	62		62	497
	<u>91,854</u>	<u>168,946</u>	<u>260,800</u>	<u>246,333</u>
<i>Practitioner costs</i>				
Practitioner recruitment	2,354	21,980	24,334	620
Practitioner training & supervision	1,634	3,890	5,524	13,997
	<u>3,988</u>	<u>25,870</u>	<u>29,858</u>	<u>14,617</u>
<i>Project delivery costs</i>				
Project travel, subsistence and accommodation	17,329	25,626	42,955	22,063
Peacebuilding & Festivals work	-	-	-	1,188
	<u>17,329</u>	<u>25,626</u>	<u>42,955</u>	<u>23,251</u>
<i>Promotion and publicity</i>	<u>186</u>	<u>-</u>	<u>186</u>	<u>-</u>
<i>Administrative costs</i>				
Office running costs	5,134		5,134	5,433
Room hire & meeting costs	250	-	250	90
Insurance	1,300	-	1,300	1,275
Legal, professional & consultancy fees	1,028	-	1,028	952
Depreciation	1,410	-	1,410	985
	<u>9,122</u>	<u>-</u>	<u>9,122</u>	<u>8,735</u>
<i>Governance Costs</i>				
Independent Examination fee	800	-	800	775
Board meetings	120	-	120	228
	<u>920</u>	<u>-</u>	<u>920</u>	<u>1,003</u>
	<u><u>123,399</u></u>	<u><u>220,442</u></u>	<u><u>343,841</u></u>	<u><u>293,939</u></u>

Expenditure above includes:

	£	£
<i>Independent examiner's remuneration</i>		
For performance of independent examination	800	775
For other services provided	280	300
	<u>1,080</u>	<u>1,075</u>
<i>Employer's pension contributions</i>	16,870	16,607
<i>Payments under operating leases</i>	-	611

4. Transactions with Trustees and Related Parties

No remuneration was paid to any trustees in the current or previous year.

During the year, travel and subsistence expenses of £5 were paid to one trustee (2024: £79 to two trustees).

Notes to the Financial Statements (continued)

5. Staff Costs

	2025	2024
	£	£
Wages and salaries, net of statutory payments recovered	224,097	211,931
Social security costs	16,099	15,734
Employer's pension contributions	16,870	16,607
	<u>257,066</u>	<u>244,272</u>

The average numbers of staff employed directly during the year, on a headcount basis, was 8 (2024: 7).

The total amount of employee benefits, including employer national insurance and pension contributions, paid in respect of key management personnel was £55,099 (2024: £53,627). No employee had emoluments of more than £60,000 in the current or previous year.

6. Tangible Fixed Assets

	Computer equipment	Total
	£	£
<i>Cost</i>		
At 1 April 2024	10,623	10,623
Additions	1,698	1,698
At 31 March 2025	<u>12,321</u>	<u>12,321</u>
<i>Depreciation</i>		
At 1 April 2024	8,988	8,988
Charge for the year	1,410	1,410
At 31 March 2025	<u>10,398</u>	<u>10,398</u>
<i>Net Book Value</i>		
At 31 March 2025	<u>1,923</u>	<u>1,923</u>
At 31 March 2024	<u>1,635</u>	<u>1,635</u>

7. Debtors

	2025	2024
	£	£
Trade debtors	11,121	19,493
Accrued income	1,018	580
Prepayments	3,427	1,732
	<u>15,566</u>	<u>21,805</u>

8. Creditors

	£	£
Trade creditors	476	59
Accruals & other creditors	6,309	5,427
	<u>6,785</u>	<u>5,486</u>

Operating lease commitment

At the balance sheet date, the charity had future minimum payments under non-cancellable operating leases for premises as follows:

	£	£
Payable in less than one year	<u>-</u>	<u>58</u>

Notes to the Financial Statements (continued)

9. Movement in Funds

	Notes	At 1/4/24 £	Movement in year		Transfers £	At 31/03/25 £
		£	Income £	Expenditure £	£	£
Restricted funds:						
Methodist Church The Way of Peace	(a)	107,881	150,000	(148,009)	(4,000)	105,872
Church of Scotland Ministry Benevolent Fund	(b)	18,254	40,133	(26,025)	-	32,362
United Reformed Church Living Reconciliation	(c)	-	106,250	(46,408)	(2,132)	57,710
Total restricted funds		<u>126,135</u>	<u>296,383</u>	<u>(220,442)</u>	<u>(6,132)</u>	<u>195,944</u>
Unrestricted funds:						
Designated fixed asset fund	(d)	1,635	-	(1,410)	1,698	1,923
Future funding	(e)	10,860	-	-	883	11,743
General fund		58,239	100,494	(121,989)	3,551	40,295
Total unrestricted funds		<u>70,734</u>	<u>100,494</u>	<u>(123,399)</u>	<u>6,132</u>	<u>53,961</u>
Total funds		<u>196,869</u>	<u>396,877</u>	<u>(343,841)</u>	<u>-</u>	<u>249,905</u>

Notes on funds:

Purposes of Restricted Funds:

- (a) These funds arise from The Way of Peace partnership and grant funding agreement with the Methodist Connexion to integrate the RMT and PWT programmes and roll-out the RMT element across the whole Connexion over the five years from October 2023 to September 2028. They include funds transferred from RMT and PWT funds.
- (b) The Church of Scotland funding agreement for 5 years from January 2023 includes an element of restricted funding which must be applied towards eligible beneficiaries of the Church of Scotland's Ministry Benevolent Fund.
- (c) These funds arise from the Living Reconciliation partnership and grant funding agreement with the United Reformed Church for 5 years from August 2024.

Purposes of Designated Funds:

- (d) Designated fixed asset fund: This corresponds to the net book value of fixed assets. Annual depreciation is charged to this fund and the cost of any fixed assets purchased out of unrestricted funds is transferred into the fund.
- (e) Future funding: The fund is retained for monies designated for delivery of specific partnership work in a subsequent year. The balance at the year end is for delivery of a range of partnership work during 2025-26.

Notes to the Financial Statements (continued)

9. Movement in Funds (continued)

Notes on funds (continued):

Transfers are made between funds to:

- move the cost of fixed assets purchased into the fixed asset fund
- establish new designated funds or adjust the balance held in designated funds in line with decisions of the trustees
- transfer agreed allocations of core administration cost from restricted funds to the general fund in line with funding agreements

10. Analysis of Net Assets between Funds

	Unrestricted Funds			Restricted Funds	Total Funds
	General	Designated	Fixed Asset		
	£	£	£	£	£
Tangible fixed assets	-	-	1,923	-	1,923
Debtors	15,566	-	-	-	15,566
Cash at bank & in hand	31,351	11,743	-	196,107	239,201
Creditors due within one year	(6,622)	-	-	(163)	(6,785)
Net assets at 31 March 2025	40,295	11,743	1,923	195,944	249,905

11. Statement of Financial Activities - Prior Year

	Unrestricted Funds	Restricted Funds	Total
	£	£	2024
	£	£	£
Income from:			
<i>Donations</i>			
Grants & donations	50,747	200,000	250,747
<i>Charitable Activities</i>			
Fee income for provision of services	61,383	-	61,383
<i>Investments</i>			
Bank interest	2,095	-	2,095
Total income	114,225	200,000	314,225
Expenditure on:			
Staff costs	117,863	128,470	246,333
Practitioner costs	4,227	10,390	14,617
Project delivery costs	12,468	10,783	23,251
Administrative costs	8,735	-	8,735
Governance Costs	1,003	-	1,003
Total expenditure	144,296	149,643	293,939
Net income	(30,071)	50,357	20,286
Transfers between funds	5,991	(5,991)	-
Net movement in funds	(24,080)	44,366	20,286
Reconciliation of funds:			
Funds brought forward	94,814	81,769	176,583
Funds carried forward	70,734	126,135	196,869

Notes to the Financial Statements (continued)

12. Movement in Funds - Prior Year

		At 1/4/23 £	Movement in year		Transfers £	At 31/03/24 £
			Income £	Expenditure £		
Restricted funds:						
Methodist Church	(a)	55,500	-	(39,836)	(15,664)	-
Reconciliation & Mediation Team						
Methodist Church	(a)	19,664	-	(9,869)	(9,795)	-
Positive Working Together						
Methodist Church		-	150,000	(61,587)	19,468	107,881
The Way of Peace						
Church of Scotland		6,605	50,000	(38,351)	-	18,254
Ministry Benevolent Fund						
Total restricted funds		<u>81,769</u>	<u>200,000</u>	<u>(149,643)</u>	<u>(5,991)</u>	<u>126,135</u>
Unrestricted funds:						
Designated fixed asset fund		1,771	-	(985)	849	1,635
Future funding		8,250	-	-	2,610	10,860
General fund		84,793	114,225	(143,311)	2,532	58,239
Total unrestricted funds		<u>94,814</u>	<u>114,225</u>	<u>(144,296)</u>	<u>5,991</u>	<u>70,734</u>
Total funds		<u>176,583</u>	<u>314,225</u>	<u>(293,939)</u>	<u>-</u>	<u>196,869</u>

Notes on funds - prior year:

(a) These funds arose from an agreement with Methodist Connexion to fund two programmes between October 2020 and September 2023. The Reconciliation & Mediation Team (RMT) piloted the provision of coaching, mediation and facilitated conversations in three regions of the Methodist Church. The Positive Working Together (PWT) Training Programme continued to offer training for conflict transformation, following on from work in earlier years. The remaining funding in these funds at 30 September 2023 was transferred into the Methodist Church Way of Peace Fund.

13. Analysis of Net Assets between Funds - Prior Year

	Unrestricted Funds			Restricted Funds	Total Funds
	General £	Designated £	Fixed Asset £	£	£
Tangible fixed assets	-	-	1,635	-	1,635
Debtors	21,805	-	-	-	21,805
Cash at bank & in hand	41,920	10,860	-	126,135	178,915
Creditors due within one year	(5,486)	-	-	-	(5,486)
Net assets at 31 March 2024	<u>58,239</u>	<u>10,860</u>	<u>1,635</u>	<u>126,135</u>	<u>196,869</u>