

# **PROSPECTS ACROSS SCOTLAND SCIO**

**For the year ending 31 March 2025**

## **PROSPECTS ACROSS SCOTLAND SCIO**

**Scottish Charity Number - SC048143**

**Annual Report and Financial Statements**

**For the year ending 31 March 2025**



# PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2025

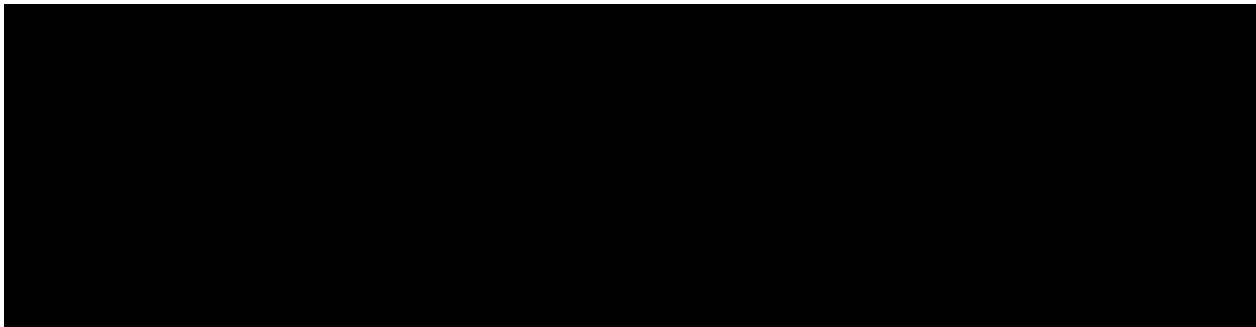
## Trustees' Annual Report

The trustees have pleasure in presenting their report together with the financial statements for the year ending 31 March 2025

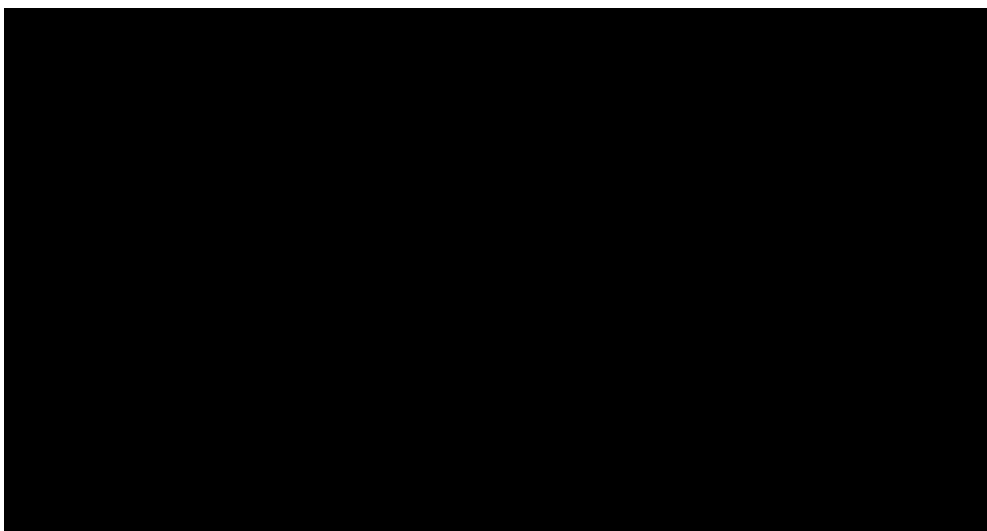
### Charity contact information

Charity's name :                      Prospects Across Scotland SCIO

Scottish Charity Number :    SC048143



### Charity Trustees



# PROSPECTS ACROSS SCOTLAND SCIO

**For the year ending 31 March 2025**

## **Objectives and activities**

### **Charitable Purposes**

Prospects Across Scotland's (PAS) key charitable purposes are the advancement of religion and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

PAS exists to raise awareness among Christians in Scotland about the needs of people with learning disabilities and those with learning disabilities and autism. PAS equips churches to be more effective in how they welcome these people, and share the good news about Jesus, in a way they can understand.

The organisation's main purposes are:

The advancement of religion by enabling churches to present the Christian message in ways that are relevant and understandable for people with learning disabilities and people with autism and to equip and train people with learning disabilities to speak up about their needs in church to help them develop their faith.

The relief of those in need by reason of learning disability by promoting the inclusion of people with learning disabilities and people with autism into Christian churches, enabling them to develop and express their faith by participating in all aspects of church life and to enable churches to be more effective in welcoming and including people with learning disabilities thereby reducing the isolation and loneliness that people with learning disabilities can experience.

### **Activities**

Raising awareness of the information, advice and support PAS can provide to church communities who want to be more welcoming to people with learning disabilities.

Facilitating training for churches to help them to become more inclusive communities.

Facilitating opportunities for people with learning disabilities to take a more meaningful role in church life.

Organising day and weekend events for people with learning disabilities and their friends and family to meet together in a Christian environment.

Fundraising

# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

Providing initial and ongoing regular support to churches running a group aimed at people with learning disabilities.

Producing resource material.

### Structure, governance and management

#### Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO), administered in accordance with the terms of its constitution.

It was registered in its current legal form on 19 February 2018 as a new charity having been formed following the separation of Prospects Scotland from the parent company Livability.

The charity structure consists of the Members and the Board (the Charity Trustees).

#### Trustee recruitment, appointment

The maximum number of charity trustees is 8 and the minimum is 3.

At the Annual General Meeting (AGM) the members can elect any member to be a Charity Trustee unless they are disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005; or they are a member of staff.

A maximum of 2 Trustees may be appointed to the board who are non-members where they have been nominated by a body which the organisation has closely related activities with or on the basis that they bring specialist experience or skills that could assist the board.

There have been 2 additions to the board and no Trustee resignations.

#### Management

The trustees are responsible for the strategic direction, governance and finance of the charity. There are regular board meetings of the trustees throughout the year, with a minimum of 4 meetings per year. Activities at meetings are typically as follows:

- Review/approve applications for membership
- Review of financial performance to date, cash position and plan/approve upcoming expenditure

# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

- Review and discuss strategy for fund-raising, events, policy reviews and statutory requirements
- Review Staff activities
- Update from any Forum meetings held
- Review progress for specific activities such as Website development, Holiday weekend and Annual Celebration planning

### Achievements and performance

The main activities of the charity during the financial reporting period have returned to a more normal environment post Covid-19 with most groups now meeting again in person although a number of activities continue to take advantage of the Zoom platform.

They included:-

Running coffee mornings, prayer and group leaders meetings via Zoom.

Creating new Autism awareness material to be used in a variety of informal training courses on Zoom / in person for churches.

Delivering Zoom and in person training sessions for churches and starting to develop a charging structure to bring in income.

Producing a bereavement booklet aimed at people with learning disabilities to support them when someone they have loved has died.

Holding regular music, dance & drama & bible storytelling workshops via Zoom.

Running 1 online Bible Study group and 1 online PAS Group.

Continuing with the PAS online virtual choir.

Celebrating with all the PAS Family at the May 2024 Tulliallan holiday weekend.

Running the October 2024 Annual Celebration meeting in Falkirk. This was recorded to share more widely.

Holding an in-person accessible Christmas 2024 Celebration in Inchinnan. This was recorded to share more widely.

Keeping in touch with our supporters and partner groups by ebuletin, newsletter, prayer diary and ongoing development of website.

Fundraising activities – Hosting Tartan Teas, fundraising ceilidhs, birthday fundraisers and other events plus the use of collection cans & Smartie tube collections.

# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

### Financial review

The Charity's main funding sources are now currently:

- Individual regular donations via Standing Order or adhoc giving
- Church irregular donations
- Revenues from sale of Prospects Across Scotland merchandise
- Tartan Tea fundraisers and other events
- Fundraising bespoke Campaigns (£20k in 2024)

Tartan Tea and other fundraising events are now being run more frequently and it is hoped more can be run in the coming year.

PAS launched a fundraising campaign targeting **£20k more** in 2024 and managed to exceed that target and launched a **Thrive in '25** campaign in at the start of 2025.

During this financial year income from regular Standing Order donations has increased.

Multiple grant applications were made during the year and we were successful in several small, medium and larger grants totalling £32,550.

We are grateful to the support from the following :-

Large grants from the Anchor Trust and Fyrish Foundation, medium grants from Benefact and Sir Halley Stewart Trust and small grants from the Paristamen Fund, the John James Trust, Claremont Trust, Jennifer's Fund and Bishop Radford Trust.

The Charity's main lines of expenditure are as follows:

- Staff Salaries
- PAS running costs – still minimal with reduced travel.
- Expenses incurred for running workshops, training events and creating training material
- General running costs including the production of the newsletter and prayer diary
- Expenses related to Insurance, Legal/HR and Accountancy/Payroll support
- Website ongoing support and maintenance costs
- Cost of running the holiday weekend

# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

The level of expenditure this year was at a lower level than last year (90%) primarily due to the concern at the start of the year over funding so a decision was taken to reduce staff working hours short-term. The ongoing costs for salary, pension, payroll management, running expenses and also support costs such as telephone & broadband generally remained at a similar level to the previous year.

The level of income received was 150% compared to the previous year and therefore we recorded a surplus of £17.8k this year before accounting liabilities, this compares to last year's deficit of £10k. The income was boosted significantly by the 2024 fundraising campaign increasing donation levels but also the charity was successful in several grant applications this year totalling £32.5k. Two of these grant applications were for £10k each covering core staff costs which are significant to supporting stability.

The current bank reserves are at a good level with 12-15 month's reserves, however the charity continually needs to look at fundraising options for sustainability.

The staffing model is under review with an increase back to the level of hours at the start of the financial year.

### Statement of the charity's policy on reserves

The charity currently has reserves of £62k with estimated annual running costs of £50k.

£22k of these reserves are restricted with the remaining £40k unrestricted. About £17k of the restricted reserves are to support core costs with the remainder for specific projects / purposes.

Designated funds have been re-visited at the end of year. There were 2 specific items - £2k for the Tulliallan holiday weekend and £3.7k for creating new training material designated at the start of the financial year, only £1k of this was spent in the year due to the receipt of specific grant funding so the remaining designated funds have been returned to unrestricted.

In addition £12k of the 2023/24 fundraising campaign was designated to staff costs during the financial year and that was fully spent.

# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

### Future plans

The priority for PAS is to seek additional grant funding or run fundraising campaigns / events to ensure PAS is sustainable beyond this financial year.

The top 3 Goals for the charity are to

1. Continue the Core work of PAS i.e.
  - a. Responding to requests from churches for advice, information and training
  - b. Providing training to churches who want to develop their ministry by running a group accessible to people with learning disabilities
  - c. Supporting volunteers and groups
  - d. Maintaining website, Facebook presence and developing new ways of communicating
  - e. Ensuring the organisation is effectively managed and meets its strategic vision
2. To increase awareness of the needs of people with learning disabilities and autism by actively seeking more opportunities to speak in churches and groups and developing more training resources
3. To develop a team of volunteers including people with learning disabilities to deliver talks and training.

Other areas that are in the PAS vision subject to funding and resourcing constraints are:

Extended use of the website by the different groups to allow sharing of best practice, pooling of resources and enhanced inter group communication with additional development to make it more accessible to those with disabilities.

Piloting and developing work in special schools & children's work in churches.

Researching the feasibility of church-based groups for people with learning disabilities to encourage development of life skills and building friendships.

Developing a model for friendship groups within church communities.



# PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2025

**Declaration**

The trustees declare that they have approved the Trustees’ Report above.  
Signed on behalf of the charity trustees:

Designation	Chair of Trustees
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Date	25/10/2025
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# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

### Statements of Receipts and Payments

<b>RECEIPTS</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total Funds year ending 31/3/25 £</b>	<b>Total Funds year ending 31/3/24 £</b>
Donations	<b>4</b>	<b>18,895</b>	-	<b>18,895</b>	<b>15,692</b>
Grants	<b>5</b>	<b>3,000</b>	<b>29,550</b>	<b>32,550</b>	<b>4,734</b>
Gross trading receipts - charity Shop Income		-	-	-	-
Receipts from other charitable activities - fundraising & miscellaneous		<b>7,325</b>	-	<b>7,325</b>	<b>9,668</b>
Receipts from other charitable activities - Tulliallan fees		<b>5,526</b>	-	<b>5,526</b>	<b>12,049</b>
Receipts from other charitable activities - Gift Aid reclaim		<b>2,618</b>	-	<b>2,618</b>	<b>2,545</b>
<b>Total receipts</b>		<b>37,364</b>	<b>29,550</b>	<b>66,914</b>	<b>44,688</b>
<b>PAYMENTS</b>	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds year ending 31/3/25 £</b>	<b>Total Funds year ending 31/3/24 £</b>
Gross Trading payments - charity shop running costs		-	-	-	-
Payments relating directly to charitable activities	<b>6</b>	<b>37,526</b>	<b>10,485</b>	<b>48,011</b>	<b>53,590</b>
Governance costs - Independent examiner fee		<b>1,110</b>	-	<b>1,110</b>	<b>1,020</b>
<b>Total payments</b>		<b>38,636</b>	<b>10,485</b>	<b>49,121</b>	<b>54,610</b>
<b>Net (expenditure)/receipts and (deficit) / surplus for the period</b>		<b>(1,272)</b>	<b>19,065</b>	<b>17,793</b>	<b>(9,922)</b>

# PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2025

Statement of Balances - As at 31 March 2025

SC048143

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Opening cash at bank and in hand	8	41,962	2,985	44,947	54,869
Surplus (Deficit) for period		(1,272)	19,065	17,793	(9,922)
As at 31st March 2025		40,690	22,050	62,740	44,947

## Bank and Cash Balances

Bank Current Accounts

40,690	22,050	62,740	44,947
40,690	22,050	62,740	44,947

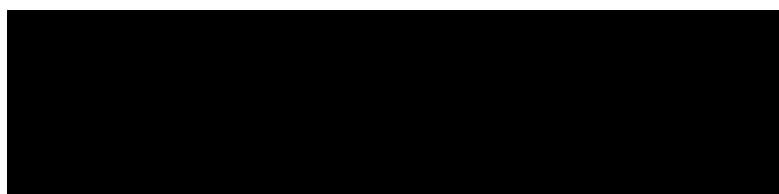
## Other Assets (Unrestricted funds)

New Laptop x 3	7	1,625	554	2,179	2,179
1 x Old Laptop		Limited	-	-	-
3 x Printer		Limited	139	139	139
2 x Projector		Limited	-	-	-
Speakers Training package		1,000	-	1,000	1,000
Total		2,625	693	3,318	3,318

## Other liabilities - accruals

Independent examiners fee	1,200	-	1,200	1,110
Total	1,200	-	1,200	1,110

Approved by the trustees on 25/10/25 and signed on their behalf by :-



# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

The notes on pages 12 to 17 form an integral part of these accounts

Notes to the accounts - for the year ended 31 Mar 2025

### 1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and 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 may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

### 3. Related Party Transactions

The PAS Insurance policy includes Trustee Indemnity Insurance for all its trustees and staff.

No remuneration nor expenses were paid to the trustees, for their role as a trustee, or any connected persons during the year.

### 4. Donations

	Unrestricted funds	Restricted funds	Total Funds 2025	Total Funds 2024
Donations - general	18,895	-	18,895	15,692
	18,895	-	18,895	15,692

# PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2025

## 5. Grants

	Unrestricted funds	Restricted funds	Total Funds 2025	Total Funds 2024
John James Trust	2,000	-	2,000	2,000
Paristamen Grant funding	1,000	-	1,000	750
RTR Foundation 2	-	-	-	1,984
Claremont Trust	-	750	750	-
Sir Halley Stewart Trust	-	2,500	2,500	-
Benefact Trust	-	4,300	4,300	-
Jennifers Fund	-	1,000	1,000	-
Anchor Trust	-	10,000	10,000	-
Bishop Radford Trust	-	1,000	1,000	-
Fyrish Foundation Grant	-	10,000	10,000	-
	<b>3,000</b>	<b>29,550</b>	<b>32,550</b>	<b>4,734</b>

## 6. Payments relating to directly to Charitable Activities

	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Salaries	18,353	7,189	25,542	29,960
IT, website & support costs	1,740	-	1,740	1,556
Insurance	453	-	453	463
Legal and HR support costs	600	-	600	600
Payroll & pension support costs	2,000	334	2,334	2,819
Annual Celebration Food	-	-	-	-
Exhibition Stands	-	-	-	-
General Postage	100	-	100	179
Miscellaneous Expenditure	271	148	419	125
PAS Merchandise (including Bereavement booklet)	-	1,434	1,434	789
Music/Drama Workshops & Bibles	121	35	156	535
Newsletter Costs	57	-	57	60
Prayer Diary	79	-	79	58
Printer Costs	224	-	224	192
Refreshments	17	-	17	37
Stationery	43	-	43	136
Telephone & Broadband	1,086	-	1,086	1,037
Training	56	-	56	415
Travel & Accommodation	1,077	373	1,450	2,364
Tulliallan Costs	11,249	972	12,221	12,265
<b>TOTAL</b>	<b>37,526</b>	<b>10,485</b>	<b>48,011</b>	<b>53,590</b>

# PROSPECTS ACROSS SCOTLAND SCIO

## For the year ending 31 March 2025

### 7. Assets

The charity has very little by way of assets with equipment of an age that it is not estimated to have any significant value. No value has been allocated in above figures for the old equipment.

#### Printers x 3

- 1- 1+ years old – cost £70 new
- 2- 3+ years old – cost £45 new
- 3- New 2023 – cost £139

#### Projectors x 2

- 1- 10+ years old – unknown, considered worthless
- 2- 3+ years old (may not have been new 3 years ago) – cost est. £300 new

#### Laptops x 3

Laptops bought in last few years estimated value £2,179

# PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2025

## 8. Movement in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
<b>Unrestricted funds</b>					
General funds	36,274	37,364	(25,876)	(7,072)	40,690
<b>Designated funds</b>					
Producing resources	3,688	-	(760)	(2,928)	-
Tulliallan W/E	2,000	-	-	(2,000)	-
Running Costs		-	(12,000)	12,000	-
<b>Total Designated</b>	<u>5,688</u>	<u>-</u>	<u>(12,760)</u>	<u>7,072</u>	<u>-</u>
<b>Total unrestricted funds</b>	<u>41,962</u>	<u>37,364</u>	<u>(38,636)</u>	<u>-</u>	<u>40,690</u>
<b>Restricted funds</b>					
Jean Cairns Fund	35	-	(35)	-	-
RTR 2	1,978	-	(1978)	-	-
Tulliallan Carers	972	-	(972)	-	-
Claremont Trust	-	750	(750)	-	-
Sir Halley Stewart Trust	-	2,500	(1,485)	-	1,015
Benefact Trust	-	4,300	(1,935)	-	2,365
Jennifers Fund	-	1,000	(71)	-	929
AnchorTrust	-	10,000	(804)	-	9,196
Bishop Radford Trust	-	1,000	(216)	-	784
Fyrish Foundation	-	10,000	(2,239)	-	7,761
<b>Total Restricted funds</b>	<u>2,985</u>	<u>29,550</u>	<u>(10,485)</u>	<u>-</u>	<u>22,050</u>
<b>Total</b>	<u>44,947</u>	<u>66,914</u>	<u>(49,121)</u>	<u>-</u>	<u>62,740</u>

# PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2025

## Previous Year Funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<b>Unrestricted funds</b>					
General funds	42,297	42,704	(48,727)	-	36,274
<b>Designated funds</b>					
Producing resources	4,960	-	(1,272)	-	3,688
Tulliallan W/E	2,000	-	-	-	2,000
<b>Total Designated</b>	<u>6,960</u>	<u>-</u>	<u>(1,272)</u>	<u>-</u>	<u>5,688</u>
<b>Total unrestricted funds</b>	<u>49,257</u>	<u>42,704</u>	<u>(49,999)</u>	<u>-</u>	<u>41,962</u>
<b>Restricted funds</b>					
Jean Cairns Fund	295	-	(260)	-	35
Falkirk Mission	35	-	(35)	-	-
RTR	493	-	(493)	-	-
RTR 2	-	1,984	(6)	-	1,978
Adapt & Thrive	2,817	-	(2,817)	-	-
Tulliallan Carers	1,972	-	(1,000)	-	972
<b>Total Restricted funds</b>	<u>5,612</u>	<u>1,984</u>	<u>(4,611)</u>	<u>-</u>	<u>2,985</u>
<b>Total</b>	<u>54,869</u>	<u>44,688</u>	<u>(54,610)</u>	<u>-</u>	<u>44,947</u>

## Purposes of designated funds

The **Producing Resources Fund** is for producing training & information material.

The **Tulliallan Carers Fund** is to allow carers a reduced rate on the Tulliallan holiday weekend which in turn allows more people with learning disabilities to attend who cannot come without a carer.

The **Running Costs Fund** is for staff costs.



# PROSPECTS ACROSS SCOTLAND SCIO

**For the year ending 31 March 2025**

## **Purposes of Restricted funds**

Jean Cairns Fund	Donation towards audio/supportive equipment, bibles for people with learning disabilities
Falkirk Mission Trust	Grant towards Makaton Training & Music events in the Falkirk area
RTR Foundation & RTR Foundation 2	Grant towards Speak Up & Makaton Training, Music, Dance & Drama events
Adapt & Thrive	Grant towards Covid recovery & adaptation - IT support, web & marketing design, Charity Shop PPE & Equipment, Staffing costs
Tulliallan Carers Fund	Donation towards the carers cost of the Tulliallan Holiday weekend
Claremont Trust	Running a Day conference - Annual Celebration
Sir Halley Stewart Trust	Restricted funding to write a booklet on death and funerals in easy ready format and does include 50 staff hours as well as printing and other costs
Benefact Trust	Delivering training (5 hours per week) and associated costs
Jennifers Fund	Easter for All celebration in Highland
Anchor Trust	Delivering training (10 hours per week) and associated costs
Bishop Radford Trust Award	Booklet/film testimonies
Fyrish Foundation grant	Core running costs

# PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2025

## INDEPENDENT EXAMINERS REPORT

I report on the financial statements for the period 1 April 2024 to 31 March 2025 set out on pages 2 to 17

### Respective responsibilities of the Trustees and the Independent Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

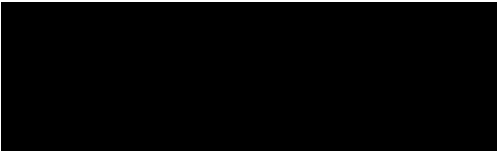
### Basis of independent examiner's report

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 seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In 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, 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.



Whitelaw Wells Chartered Accountants  
9 Ainslie Place  
Edinburgh, EH3 6AT

25 Oct 2025