



# SEARCHLIGHT

S C O T L A N D

SEARCHLIGHT SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2025

**REPORT OF THE TRUSTEES  
FOR THE YEAR TO 31 MARCH 2025**

The Trustees have pleasure in presenting the Annual Report and Financial Statements of the Charity for the year ended 31 March 2025.

**Objectives and Activities:**

The charity's objectives are as follows:

- Our mission is to carry light to those living in the darkest situations of our society. We are dedicated to reaching out and bringing hope to the most vulnerable and facilitate a place of lasting recovery and restoration.
- Our charitable purposes under the Charities and Trustee Investment (Scotland) Act 2005 align with the relief and support of those in need by reason of age, ill-health, disability, financial hardship or other disadvantages.

Our current activities include:

- 'The Programme', which is a community service for women overcoming life controlling issues such as drug and alcohol addictions, self-harm, unplanned pregnancies, depression and eating disorders. Much of the program deals with mental health and self-worth. We have a safe place within The Junction Church Facilities and a structure where they can pursue freedom in their health physically and mentally with a strong emphasis of self-worth and identity.
- An outreach programme called 'RISE'. This was introduced to reach out to women living in areas within Aberdeen where women are abused or need extra support. This is a 6-week empowerment course which also has the opportunity to receive outreach support via our Programme and referring to other charities or organisations that could help.
- The Searchlight Community Cafe, currently open 1 day a week provides a hub for the community to gather. It provides a space available for crisis help, disadvantaged families and those suffering loneliness. We also aim to strengthen the community in the area and provide good coffee and lunch options. We run with a 'pay as you feel System' to enable those with low incomes to still be able to access a Cafe space and support.
- Working in partnership with a charity called YAHYA, we have been providing much needed support, events and sports activities for young unaccompanied asylum seekers in Aberdeen. Improving physical and mental health as well as boosting morale and a sense of belonging.

**Achievements and Performance:**

We have had the privilege this year to support a wide range of needs within different communities and people groups.

-We have been supporting 3 women through our Rise programme and Main programme. All in a variety of stages in life and with very different needs. We have been able to provide support with Mental and physical health issues and assisting in setting essential personal goals towards overcoming these challenges. We have given opportunities to contribute towards the community café which has enhanced not only their own confidence but benefited the wider community. Some have taken up baking and cooking, others are practicing English while learning how to run a café. This year we have seen more practical application to the Programmes which is great to see.

-The Community Café has continued its support towards the community. We have seen a significant rise in regular attendance. But importantly we have provided a warm safe place over the winter, provided kids workshops and fun kids events over the holiday seasons. We have also seen a few individuals who need disabled access be appreciative of how accessible we have made it for them, noting it means they don't have to travel far to other cafes with no drop off zone. Here they can use a lift with lots of space for walkers and wheelchairs. Not to mention the access for child buggies as well for mothers. We were also able to use the café to run a few fun events for the young unaccompanied asylum seekers. We ran games, made food and had cultural dancing. We had an attendance of around 45 men, mostly those who are in Westhill Aberdeen accommodation. The café on occasion has also provided a place to support small businesses as well. Attracting people to the café and to see what rising small businesses are doing. Lastly for the café we have had volunteers take on more responsibility and be able to run the café independently. It is wonderful to see life skills being used in this way.



**REPORT OF THE TRUSTEES (CONT)  
FOR THE YEAR TO 31 MARCH 2025**

- Free Kickboxing sessions have been ongoing with the young asylum seekers during the week. We have seen great success in boosts of morale and relationships, combating boredom and increasing fitness. The importance of keeping mental health strong through fitness and interests is a key help in helping these young men. We also received funding through cash4clubs to purchase better sports equipment.

- We had an unexpected project for Christmas. Through a connection who has been coming to the café, we provided and delivered 1000 Christmas meals to charities and community centres across Aberdeen. This fed 1,000 people for Christmas who would otherwise have struggled. We supported Mamacita Foundation, Bethany Christian Trust and Powis Community Centre.

**Financial review:**

The financial statements present the financial activities and position of the Charity for the year to 31 March 2025 compared to the prior year then ended 31 March 2024.

During the year to 31 March 2025, Searchlight Scotland received income of £27,881 (2024: £18,500) and expended £25,930 (2024: £23,448). This resulted in a net income of £1,951 (2024: deficit £4,948).

**Reserves policy:**

It is the policy of Searchlight Scotland to hold reserves at a reasonable level, to be used in meeting any fluctuations in receipts or payments for the coming year as the charity carries out its charitable purposes.

The Charity had a net reserve of £17,665 as at 31 March 2025 (2024: £15,714), £13,672 of which are restricted (2024: £6,740) and £3,993 are unrestricted (2024: £8,974).

The trustees are satisfied that it is appropriate to report on a going concern basis.

**Goals for future:**

Searchlight Scotland has plans to secure a trained counsellor, passionate about the charity and its work to further the reach and influence of our Programme to support women with life controlling issues.

We aim to reach more people groups through the Cafe and support those who need physical and mental support.

We also aim to continue to hold events and create a stronger community for those in disadvantaged positions.

**Risk management:**

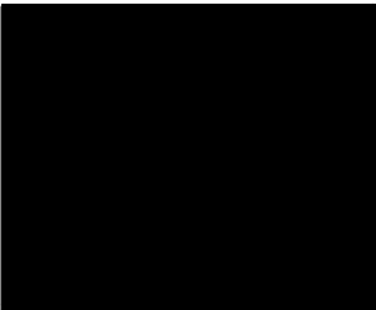
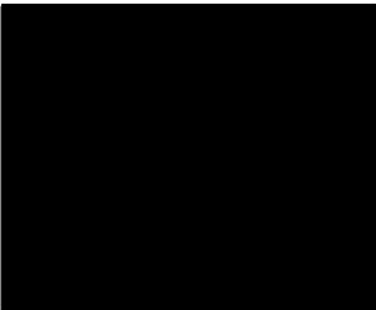
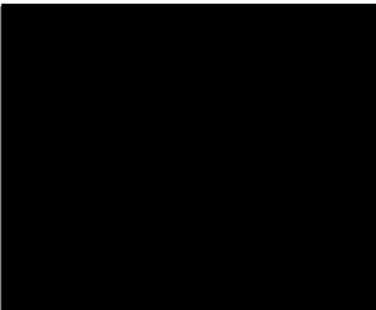

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and, as a result of this process, establish procedures to mitigate those risks that are identified. Many of the risks are covered by insurance and in relation to financial risks there are procedures for the authorisation of expenditures and the minimisation of risk of fraud.

**Structure, Governance and Management:**

Searchlight Scotland, SC048715 was registered as a Scottish Charitable Incorporated Organisation (SCIO) with the Office of the Scottish Charity Regulator (OSCR) on 21 September 2018.

The governance structure of Searchlight Scotland consists of the charity trustees, who are also the Charity's only members and comprise the Board. The trustees provide direction and oversight of the work of the Charity.

**REPORT OF THE TRUSTEES (CONT)  
FOR THE YEAR TO 31 MARCH 2025****Reference and administrative information:**

Charity name: Searchlight Scotland  
OSCR registration number: SC048715  
Trustees:   
Principal address:   
Independent Examiner:   
Bankers: Royal Bank of Scotland  
40 Albyn Place  
Aberdeen, AB10 1YN  
Solicitor:   
Ledingham Chalmers  
68-70 George Street  
Edinburgh, EH2 2LR

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing their Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements which give a true and fair view, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the 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; 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 accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the applicable law and regulations. 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.

Approved on behalf of the Trustees

Date:

18/11/25

## SEARCHLIGHT SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	General Fund £	Restricted Funds £	Total 2025 £	General Fund £	Restricted Funds £	Total 2024 £
<b>Income and endowments from:</b>						
Donations and legacies (note 2)	5,240		5,240	4,309	2,709	7,018
Grants awarded (note 3)	500	22,000	22,500		11,000	11,000
Charitable activities (note 4)	141		141	77		77
Fundraising activities			-		405	405
<b>Total income</b>	<b>5,881</b>	<b>22,000</b>	<b>27,881</b>	<b>4,386</b>	<b>14,114</b>	<b>18,500</b>
<b>Expenditure on:</b>						
Charitable activities (note 5)	9,895	13,838	23,733	(1,809)	23,283	21,474
Governance (consultancy fees)	783		783	651		651
Other (depreciation)	1,224	190	1,414	1,223	100	1,323
<b>Total expenditure</b>	<b>11,902</b>	<b>14,028</b>	<b>25,930</b>	<b>65</b>	<b>23,383</b>	<b>23,448</b>
<b>Net income/(expenditure)</b>	<b>(6,021)</b>	<b>7,972</b>	<b>1,951</b>	<b>4,321</b>	<b>(9,269)</b>	<b>(4,948)</b>
Transfers between funds	405	(405)	-	(637)	637	-
<b>Net movement in funds</b>	<b>(5,616)</b>	<b>7,567</b>	<b>1,951</b>	<b>3,684</b>	<b>(8,632)</b>	<b>(4,948)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	8,974	6,740	15,714	5,290	15,372	20,662
<b>Total funds carried forward</b>	<b>3,358</b>	<b>14,307</b>	<b>17,665</b>	<b>8,974</b>	<b>6,740</b>	<b>15,714</b>

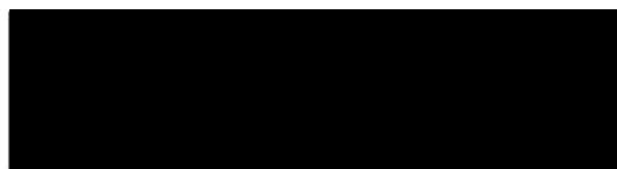


## SEARCHLIGHT SCOTLAND

## BALANCE SHEET AS AT 31 MARCH 2025

	General Fund	Restricted Funds	2025	2024
	£	£	£	£
<b>ASSETS AND LIABILITIES</b>				
<b>Fixed assets</b>				
Tangible assets (note 10)	1,722	362	2,084	3,045
<b>Current assets</b>				
Debtors (note 11)	180	10,000	10,180	1,158
Cash at Bank and In hand	6,950	3,945	10,895	17,634
	7,130	13,945	11,075	18,792
<b>Current liabilities</b>				
Creditors due within one year (note 12)	5,494	-	5,494	6,123
<b>Net Current Assets</b>	1,636	13,945	5,581	12,669
<b>TOTAL NET ASSETS</b>	<u>3,358</u>	<u>14,307</u>	<u>17,665</u>	<u>15,714</u>
<b>REPRESENTED BY:</b>				
Restricted Funds (note 13)			14,307	6,740
Unrestricted Funds (note 13)			3,358	8,974
			<u>17,665</u>	<u>15,714</u>

Approved on behalf of the Trustees:



Date:

18/11/25.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025**

**1. BASIS OF PREPARATION AND ACCOUNTING POLICIES**

**1.1 Basis of Preparation**

The Financial Statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), Section 1A "Small Entities" of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities SORP (FRS102) second edition issued October 2023.

Exemption is taken from the requirements of FRS 102 to prepare a Cash Flow Statement on the grounds that it is a small entity.

**1.2 Accounting Policies**

The principal accounting policies, which have been applied consistently, are set out below.

**Charity Income**

Donations are accounted for when received. Income from tax recovery on Gift Aid donations is accounted for on an accruals basis. Grants and other income are credited to the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Any costs directly attributable to specific categories have been included in those cost categories in the SOFA. Other costs, which are attributable to more than one activity, are apportioned across categories on the basis of a proportionate estimate. Irrecoverable VAT is charged as an expense against the activity to which the expense relates.

**Tangible Fixed Assets and Depreciation**

All tangible fixed assets are initially recorded at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fittings and fixtures	20% straight line
Equipment and computers	20% straight line

**Debtors and Creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors arising due to notification of funding awards are recorded in line with the award amount, whether due within or after the end of one year.

**Fund Accounting**

For the purpose of the Statement of Financial Activities, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objectives of the Charity without further specified purpose and are available to be used at the discretion of the Trustees.

Restricted funds comprise grants and other income which has been received for the objectives of the Charity for a purpose specified by the donor within these objectives and must only be applied for the purpose specified.

**Taxation**

Searchlight Scotland is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to tax on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

**Donated Services and Facilities**

Donated services and facilities are recognised as income when the charity has control over them and related conditions have been met. They are recognised on the basis of the value to the charity being the amount the charity would have been willing to pay for services or facilities of equivalent economic benefit. A corresponding amount is recognised as expenditure in the period of receipt.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025 (cont)**

**2. INCOME FROM DONATIONS AND LEGACIES**

	General Fund	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations receivable	4,817	-	4,817	6,658
Gift Aid recoverable	423	-	423	360
	5,240	-	5,240	7,018

Of the £7,018 of income from donations receivable in 2024, £4,309 was for the General Fund and £2,709 was restricted.

**3. INCOME FROM GRANTS AWARDED**

	General Fund	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Robertson Trust	-	10,000	10,000	10,000
Sported Foundation	-	2,000	2,000	-
Others	500	-	500	1,000
	500	12,000	12,500	11,000

The grants of £11,000 awarded in 2024 were restricted.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	General fund	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Services provided under contract	-	-	-	40
Outreach programmes	141	-	141	37
	141	-	141	77

All £77 of income from charitable activities for 2024 was unrestricted.

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	General fund	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Direct costs of activities	311	3,138	3,449	-
Salaries and staff costs	4,119	10,000	14,119	18,311
Rent, rates & insurance	(700)	700	-	(717)
Repairs & maintenance	-	-	-	354
Telephone	272	-	272	(160)
Travel & insurance	63	-	63	20
Bank and finance charges	114	-	114	105
General expenses and services	5,716	-	5,716	3,155
Loss on asset disposals	-	-	-	406
	9,895	13,838	23,733	21,474

Of the £ 21,474 of expenditure on charitable activities for 2024, £(1,809) was from the General Fund and £23,283 was from Restricted Funds.

**6. STAFF COSTS AND NUMBERS**

	2025	2024
	£	£
Wages and salaries	13,708	17,306
Employer NI costs	-	699
Pension contributions	411	306
	14,119	18,311

Average number of employees during the year 2 2

No employee received emoluments of over £60,000 during the year (2024 - Nil)



**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025 (cont)**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Equipment and computers £	Total £
<b>Cost</b>			
At 1 April 2024	1,347	5,269	6,616
Additions	453	-	453
Disposals	-	-	-
At 31 March 2025	1,800	5,269	7,069
<b>Depreciation</b>			
At 1 April 2024	809	2,762	3,571
Disposals	-	-	-
Charge for year	360	1,054	1,414
At 31 March 2025	1,169	3,816	4,985
<b>Net book value</b>			
At 31 March 2025	631	1,453	2,084
At 31 March 2024	538	2,507	3,045

**8. DEBTORS**

	2025 £	2024 £
Grants receivable	10,000	-
Prepaid expenses	180	1,158
	<b>10,180</b>	<b>1,158</b>

**9. CREDITORS**

	2025 £	2024 £
Other creditors	4,935	5,635
Accrued expenses	559	488
	<b>5,494</b>	<b>6,123</b>

**10. TRUSTEES' REMUNERATION**

No trustee received any remuneration during the year.

**11. RELATED PARTIES**

There were no related party transactions for the year ended 31<sup>st</sup> March 2025 or the year ended 31<sup>st</sup> March 2024.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025 (cont)**

**12. FUNDS**

	Balance at 01.04.24	Income	Expenditure	Transfers & accruals	Balance at 31.03.25
	£	£	£	£	£
General fund	8,974	5,881	(11,902)	405	3,358
<b>Restricted funds</b>					
Nowruz	405			(405)	-
Morrison Foundation	2,578		(816)		1,762
AABIE	1,329		(322)		1,007
Lottery Funding	851		(800)		51
Novum Trust	1,577		(90)		1,487
Robertson Trust		20,000	(10,000)		10,000
Sported Foundation		2,000	(2,000)		-
	6,740	22,000	(14,028)	(405)	14,307
	15,714	27,881	(25,930)	-	17,665

**Explanation of funds**

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

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Fund 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Tangible fixed assets	1,722	362	2,084
Current assets excl cash	180	10,000	10,180
Cash	6,950	3,945	10,895
Current liabilities	(5,494)	-	(5,494)
	3,358	14,307	17,665

	General Fund 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Tangible fixed assets	2,945	100	3,045
Current assets excl cash	1,158	-	1,158
Cash	10,994	6,640	17,634
Current liabilities	(6,123)	-	(6,123)
	8,974	6,740	15,714

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
FOR THE YEAR TO 31 MARCH 2025**

I report on the accounts of the charity for year ended 31 March 2025 which are set out on pages 4 to 9.

**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 Charity Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider 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 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 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 Regulationshave 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:

18 / 11 / 25.