

**REGISTERED COMPANY NUMBER: SC665452 (Scotland)**  
**REGISTERED CHARITY NUMBER: 050421**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025  
FOR  
LOGOS SCOTLAND**

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

## **LOGOS SCOTLAND**

### **REPORT OF THE TRUSTEES for the Year Ended 30 June 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The purposes for which the Charity was established as a legal entity are: (1) The advancement of the Christian religion in Scotland and the world for the public benefit; (2) The promotion of education for the public benefit, in relation to the understanding of the Christian religion, the Biblical worldview and their influence for good on the flourishing of society; (3) Such other charitable purposes as are consistent with and further the attainment of the above objects.

##### **Significant activities**

Logos Scotland has continued its activity interacting with media, politicians and building its capacity to speak out on issues of concern in Scottish politics and society.

The Board has continued to meet on a regular basis. The meetings have been a combination of focused in-person meetings involving the entire Board, some hybrid meetings and an annual 'away-day' in Spring 2025 involving most of the Board members for a period of more detailed discussion and strategic planning. From time to time additional subgroups of the Board (often with the Chief Executive) have been convened for specific purposes.

At the trustee day in Spring 2025, we agreed a renewed vision to devote time and energy into developing our think tank capability, media presence etc. We are embarking on refreshing our trustee board as we move into growth mode.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

Given the modest size of the organisation the focus has been on a limited number of campaigns involving research, publications (mainly on social media) and numerous interactions with Members of the Scottish Parliament. A particular emphasis for this year has been to engage in discussion and education with respect to the proposed Scottish legislation on "Assisted Dying." Working in partnership with 'Our Duty of Care' a group of doctors and other healthcare workers who aim to resist a change in the law on this issue Logos Scotland has sponsored public educational events featuring medical specialists from jurisdictions where physician assisted suicide is already active - seeking to learn from that experience and advance a distinctly Christian worldview in accordance with our aims and objectives.

A major survey was undertaken in early 2024 to assess the feelings of Christians and non Christians about faith in the public square. The results were covered exclusively in The Herald newspaper and then picked up by all the major newspapers in Scotland, including the front page of the Daily Telegraph in Scotland.

We continue to populate our publishing website Mercat Cross that gives an opportunity to think more deeply about issues and have guest contributors writing and starting discussions on issues of concern.

Our Chief Executive has been featured as a regular contributor on various current affairs radio and TV programmes.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trustees aim to build and maintain free financial reserves to enable the Company to achieve its charitable objectives.

LOGOS SCOTLAND

**REPORT OF THE TRUSTEES  
for the Year Ended 30 June 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

J Moffat

Mann Judd Gordon Ltd

Chartered Accountants

26 Lewis Street

Stornoway

Isle of Lewis

HS1 2JF

Approved by order of the board of trustees on 25 March 2026 and signed on its behalf by:



D A Nash - Trustee

LOGOS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		57,000	-	57,000	63,940
Investment income	2	-	-	-	146
<b>Total</b>		<u>57,000</u>	<u>-</u>	<u>57,000</u>	<u>64,086</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Expenditure on charitable activities		58,160	-	58,160	67,179
Other		35	-	35	-
<b>Total</b>		<u>58,195</u>	<u>-</u>	<u>58,195</u>	<u>67,179</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,195)</b>	<b>-</b>	<b>(1,195)</b>	<b>(3,093)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		56,057	-	56,057	59,150
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>54,862</u>	<u>-</u>	<u>54,862</u>	<u>56,057</u>

The notes form part of these financial statements

LOGOS SCOTLAND

**BALANCE SHEET - continued**  
**30 June 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2026 and were signed on its behalf by:



D A Nash - Trustee

The notes form part of these financial statements

# LOGOS SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30 June 2025

### 2. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	-	146
	<u>          </u>	<u>          </u>

### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	-	267
	<u>          </u>	<u>          </u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no payments made to Trustees during the year (2024 - £nil)..

### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.25	30.6.24
	1	1
Charitable activities	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	58,440	5,500	63,940
Investment income	146	-	146
<b>Total</b>	<u>58,586</u>	<u>5,500</u>	<u>64,086</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Expenditure on charitable activities	61,679	5,500	67,179
<b>NET INCOME/(EXPENDITURE)</b>	(3,093)	-	(3,093)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	59,150	-	59,150

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 June 2025**

**10. MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	56,057	(1,195)	54,862
<b>TOTAL FUNDS</b>	<u>56,057</u>	<u>(1,195)</u>	<u>54,862</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,000	(58,195)	(1,195)
<b>TOTAL FUNDS</b>	<u>57,000</u>	<u>(58,195)</u>	<u>(1,195)</u>

**Comparatives for movement in funds**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	59,150	(3,093)	56,057
<b>TOTAL FUNDS</b>	<u>59,150</u>	<u>(3,093)</u>	<u>56,057</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,586	(61,679)	(3,093)
<b>Restricted funds</b>			
Restricted fund	5,500	(5,500)	-
<b>TOTAL FUNDS</b>	<u>64,086</u>	<u>(67,179)</u>	<u>(3,093)</u>