

AWARE

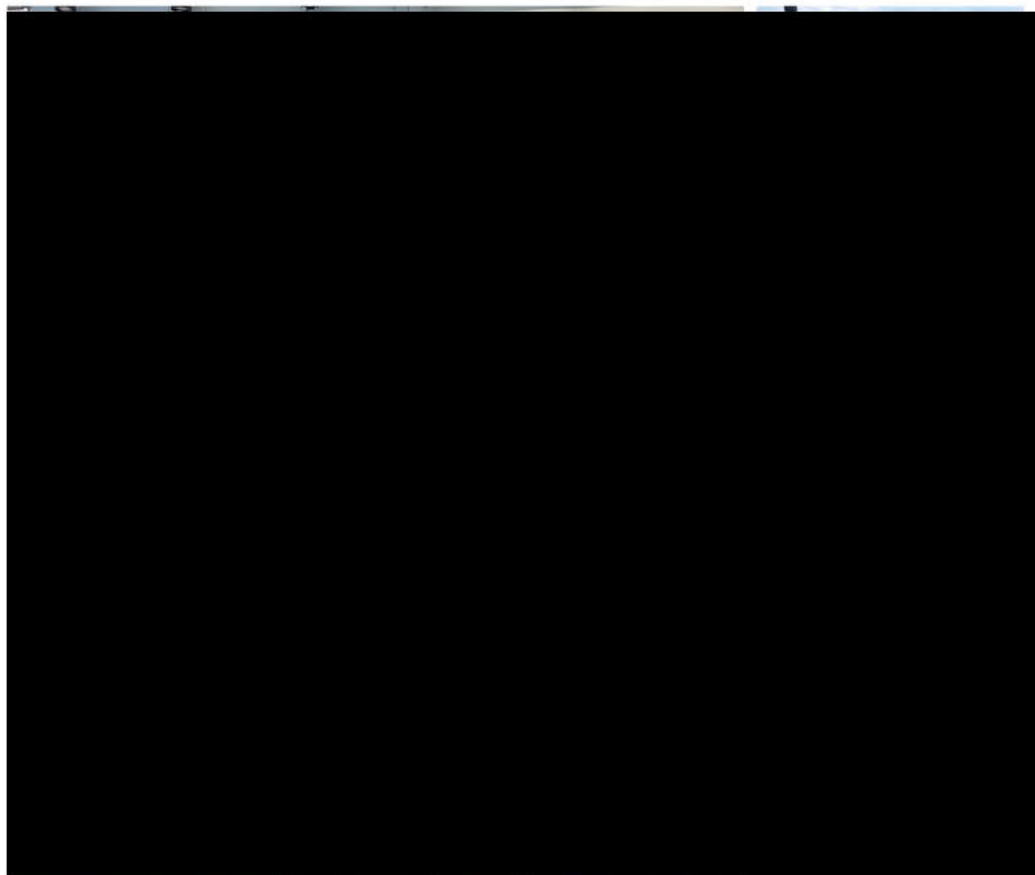
SCOTLAND

Annual Report

31 December 2024



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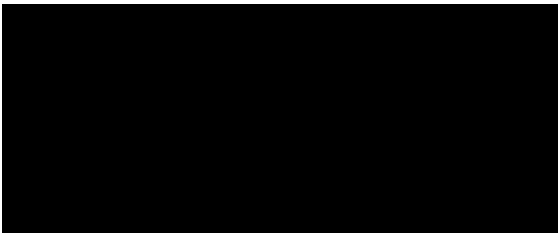
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**Reference and Administrative Details
for the Year Ended 31 December 2024**

TRUSTEES




PRINCIPAL ADDRESS

c/o Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

REGISTERED CHARITY NUMBER

SC051419

INDEPENDENT EXAMINER

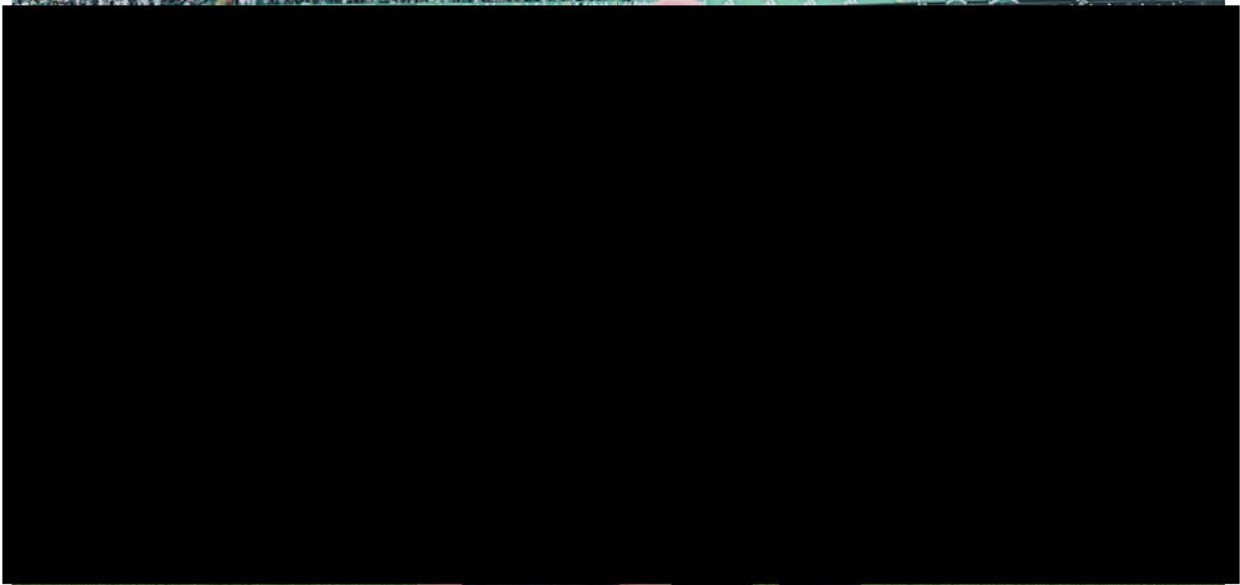

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Barclays Bank UK Plc
1 Churchill Place
London
E14 5HP

A NOTE OF THANKS



AWARE Scotland is not about how much we can raise—it's about how much we can do. The young people remain at the heart of everything we do, and in 2024, we stepped up when they needed us most.

This year, we supported 86 young people consistently, providing an average of 1.5 days of support every week. We ran three respite trips—two to Aviemore and, for the first time, an all-girls trip to London. Our 68 volunteers helped us deliver 12 monthly hangs, 12 sports sessions, 12 art and yoga classes, and 3 football tournaments, ensuring regular opportunities for fun, growth, and friendship.


We also focused on skills development. Young Enterprise Scotland ran a 12-week business course for 8 young men, alongside six summer sessions at their base. Skyscanner hosted a Diversity & Inclusion workshop, and Queen's Park FC invited us to games, ran a training session, and provided work experience. We also expanded our outdoor experiences with six sailing days through Able2Sail.

Beyond our core activities, we brought our wider community together. Over 400 people attended our Family Festival fundraiser in Rouken Glen Park. The St. Patrick's Day Charity Ball raised £30,000, and Beds and Bars' Bridge Walk in London raised £35,000. Dunns Food and Drink, Scotsman Hospitality, Air Thrill and Specsavers Trongate also provided incredible sponsorship.

Most importantly, we improved how we support families. We provided meals and transport for every event, completely free of charge and delivered over 300 Christmas presents to make sure no young person was left out.

We are incredibly proud of the community we've built. 2024 was our most impactful year yet, and we couldn't have done it without the generosity and dedication of our young people, families, volunteers, and supporters.

Thank you for being part of AWARE Scotland. We look forward to doing even more in 2025.



Chief Executive, AWARE Scotland

STRATEGIC REPORT

OUR VISION

Our vision is to help those most in need achieve their full potential as valued members of our community.

OUR MISSION

To help young people across Scotland achieve their full potential as valued members of their community.

OUR VALUES

- ✓ Inclusion – Everyone belongs.
- ✓ Community – We support each other.
- ✓ Opportunity – Experiences that help young people grow.
- ✓ Wellbeing – Supporting mental, emotional, and physical health.
- ✓ Fun – Because joy changes lives.

OUR PURPOSE

Through supported respite breaks in the Scottish countryside and an extensive programme of days out and activities throughout the year, we provide young people with meaningful experiences that promote mental wellbeing, physical activity, confidence-building, and fun. Whether it's a weekend away or a one-off day trip, our goal is always the same: to create lasting memories, foster friendships, and help young people feel included, supported, and valued.

**Report of the Trustees
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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

Aware Scotland believes that all young people no matter their life experience or background have a right to happiness and opportunities for self-development. Our vision is to help those most in need achieve their full potential as valued members of our community. We do this through supported respite breaks in the Scottish countryside focused on physical activity, mental wellbeing and fun. We seek to provide unique experience, build confidence and engender lifelong friendship. Our charitable purpose in relation to the 2005 Act is the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage. The activities will be for the fulfilment of those who are disadvantaged and in need. We will identify those in need by way of recommendations from schools, clubs and similar projects to ourselves.

FINANCIAL REVIEW

Financial position

The charity generated a total surplus of £61,615 for the year ended 31 December 2024 (2023: £17,458).

At 31 December 2024 total reserves totalled £92,630 (2023: £27,245), all of which are unrestricted free reserves.

Reserves policy

As a dynamic organisation relying almost entirely on non-recurring donations and grants, we need to have adequate reserves so that we can continue to invest in order to grow and react to impactful opportunities that may arise.

The Trustees consider it prudent for AWARE Scotland to maintain operational unrestricted reserves (defined as unrestricted net current assets) so that in the event of a substantial reduction in income, expenditure may be covered for a period of at least 3 months. For the year ended 31 December 2024, three months of expenditure equalled £14,568. At 31 December 2024, unrestricted general reserves stood at £92,630, therefore the Trustees are satisfied that this policy is being met. Funds held in excess of this policy will be reinvested in the charity.

It is our aim to grow our reserves substantially in the next three to five years as will be required from the unprecedented demand for our services that AWARE Scotland has experienced since its inception. At the same time, we always aim to maximize the money we can spend now to help those most in need achieve their full potential.

Investment policy

The Charity's cash reserves are very modest and in view of the importance of having immediate access to liquid working capital, we utilise an interest-bearing current account. In view of the modest level of reserves, the Trustees take a very conservative view on investing liquid assets outside of the established banking system.

Ethical Policy

The Trustees have a duty under charity law to maximise AWARE Scotland's income and thereby maximise expenditure on our charitable objectives. However, it is essential we do not allow any party to bring our name into disrepute. We have an ethics policy which makes sure ethical considerations are considered when deliberating opportunities, for example when deciding whether to accept or refuse a donation or to participate in partnerships with other organisations.

Environmental Policy

We recognise that we have a responsibility to minimise our impact on the planet and use resources wisely. We are currently developing a corporate social responsibility policy, which, when ready, will incorporate an environmental policy and help to embed green initiatives across AWARE Scotland in a more consistent and accountable way.

Going concern

The Trustees have reviewed the Charity's financial position. As a result of its review, the Trustees believe that the Charity is well placed to manage operational and financial risks successfully.

Accordingly, AWARE Scotland has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, AWARE Scotland continues to adopt the going concern basis of accounting in preparing the annual accounts.

AWARE Scotland

Report of the Trustees for the Year Ended 31 December 2024

FUTURE PLANS

Over the coming year, we will continue to improve upon our current offering, hoping to reach more young people and vulnerable adults to provide them with life-changing experiences through friendship and fun.

We have strong financial and operational growth targets, highlighting the increasing need for the support that we provide to young people across Scotland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation, established as a charity on 24 November 2021 and is registered with the Office of the Scottish Charitable Register (OSCR), charity number SC051419. It is governed by its constitution.

Recruitment and appointment of new trustees

When recruiting new Trustees, the Board gives regard to the skills, knowledge and experience required for the effective administration and direction of AWARE Scotland, with particular focus on financial management, developing young people, compliance, income generation and communications. We regularly review the skills, expertise and contribution of our Trustees to identify gaps and development needs.

AWARE Scotland operates an equal opportunities and diversity policy and encourages applications from diverse backgrounds to reflect the nature of our work and our primary beneficiaries. Trustees are appointed following open promotion of vacancies. Interviews are conducted by the Chair, with input from other Trustees as required. New Trustees are required to sign the Trustee handbook containing a declaration of interests, anti-bribery policy, fit and proper person's declaration, and our code of conduct and safeguarding policy,

All new Trustees will receive a structured induction programme that covers all aspects of the role and an overview of the organisation. Trustees receive a comprehensive induction pack prior to commencement.

Organisational structure

The governing body of AWARE Scotland is a Board of Trustees.

The Board's principal responsibilities include determining and implementing the overall strategy, policies, direction and goals of AWARE Scotland; protecting and promoting the identity and values of the charity; and fulfilling our statutory responsibilities. Where necessary, the Board delegates certain functions to employees, contractors and volunteers.

Key management remuneration

In the opinion of the trustees there is one key management member of staff, the Chief Executive. The remuneration for this post in the year totalled £4,095 (2023: £nil). In the prior year, the charity was managed by its Trustees, who work on a voluntary basis and receive no salary or remuneration.

Risk Management

Principal risks and uncertainties

Responding to the multitude of needs of the young people that we work with across Scotland involves financial and operational risk taking. AWARE Scotland takes risk management very seriously and has a clear organisational policy and associated framework and procedures in place to ensure risks are anticipated and mitigated effectively and consistently.

From a financial perspective, the Charity manages its risk by keeping a prudent level of reserves in place and ensuring that expenditure is always matched by income. This is monitored very closely, and projects are not started unless there is every reasonable expectation that money will be in place throughout the lifespan of the project. Our cash reserves are held with reputable banks and controls are in place to reduce the possibility of theft and fraud.

Health and safety are of paramount concern. We make every endeavour to ensure that these risks are suitably managed and continue to follow a risk assessment framework with a constant focus on monitoring all activities annually in a bid to improve our processes.

Risk framework and controls

Our wider assurance framework includes our in-depth policies on risks, incident reporting, anti-fraud, bribery and corruption, management of complaints and grievances, safeguarding and raising concerns (whistleblowing). These policies ensure that, where incidents give rise to risks, these are identified, acted on swiftly and reported according to our regulatory responsibilities.

Roles and responsibilities

Our board of Trustees are responsible for ensuring that AWARE Scotland has robust and effective risk management processes and assurance functions in place.

AWARE Scotland

Report of the Trustees for the Year Ended 31 December 2024

Safeguarding and Code of Conduct

AWARE Scotland works to uphold the fundamental rights and opportunities of all children - and we are committed to keeping children safe from harm and abuse. Children and young people are at the centre of everything we do.

We take our responsibility to safeguard all people who come into contact with AWARE Scotland, including our own staff and volunteers, extremely seriously.

AWARE Scotland has a zero-tolerance approach to child abuse. Non-compliance with our child safeguarding policy is subject to disciplinary action, including dismissal.

As an organisation, AWARE Scotland will not tolerate any sexual harassment or misconduct. We are committed to promoting an organisational culture in which all staff and volunteers feel safe to speak up and we address all cases of sexual harassment and misconduct in line with our policies and commitments.

Moving forward, we will have a comprehensive range of checks in place to safeguard staff, volunteers and the people we help. Our safeguarding policies will be available on our website.

Our policies clearly state that all safeguarding concerns are logged, investigated and escalated as appropriate.

Our practice is to report incidents to the relevant authorities at the time these occur, including to OSCR. This includes referrals made to the police and other statutory authorities. To date, we have received no such reports and no referrals have been made.

Our safeguarding procedures have been reviewed and updated in the past 12 months.

Charities (Protection and Social Investment) Act 2016 Statement

The charity is not required to report under this Act as AWARE Scotland is a Scottish Charitable Incorporated Organisation. We do so for the benefit of readers of these accounts from England and Wales, and since we believe this represents best practice with regards to disclosing our approach to fundraising, since this is such a significant source of income.

Fundraising approach

We rely on a number of different fundraising approaches in order to raise funds cost-effectively from a range of sources, raising awareness of our work and allowing supporters to contribute in ways that are most appropriate for them. This includes fundraising face-to-face; through letters, emails, and online; from events and community fundraising from philanthropists, trusts, foundations and corporate partners.

Fundraising on our behalf

We engage supporters of AWARE Scotland to be advocates of the charity, and to speak to potential supporters. As a result of these conversations, many are inspired to start a regular gift, generating significant income that we direct to helping those most in need achieve their full potential.

Whilst we encourage fundraisers to act on our behalf and operate with the integrity and accountability that a charity such as AWARE Scotland deserves, we are not responsible for any actions that may bring the Charity's name into disrepute. To this end, we ask that all fundraisers act in a transparent manner and seek advice from official personnel when required.

Monitoring of fundraising activities and protecting people in vulnerable circumstances

We have policies in place, endorsed by our board of Trustees which govern our fundraising activities, whether they are carried out internally or through our funders. We have a comprehensive quality control framework in place to monitor the behaviour of our fundraisers, as well as the conversations they have on our behalf with both supporters and members of the public. This includes the monitoring of outcomes, complaints and remedial actions. Our aim is to ensure that potential supporters feel informed, genuinely thanked and inspired by their conversation, regardless of its outcome.

We are committed to ensuring that we always treat the public sensitively and respectfully, taking special care to protect people who may find themselves in vulnerable circumstances. Our fundraising policy, signed by all AWARE Scotland volunteers, contains a section dedicated to making fundraisers aware of the signs of potential vulnerability in anyone they speak to on our behalf, as well as the steps we expect them to take on the rare occasions when they do have concerns.

This approach has been developed in consultation with safeguarding staff and is in line with the requirements of the Charities (Protection and Social Investment) Act 2016, as well as with the IOF's Treating Donors Fairly Guidance, and the Direct Marketing Association's Guidelines for Dealing with Vulnerable Consumers.

AWARE Scotland

**Report of the Trustees
for the Year Ended 31 December 2024**

Complaints

We have a robust and well-established complaints procedure. During the last financial year, we received no complaints from members of the public about our fundraising activities.

We have nothing to report in respect of failures and/or breaches, and no notifiable events.

Approved by order of the board of trustees on 05/08/2025..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
AWARE Scotland**

I report on the accounts for the year ended 31 December 2024 set out on pages nine to seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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.

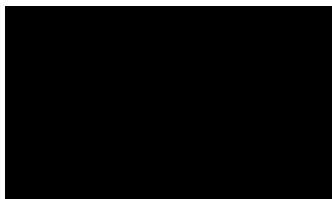
Basis of the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.



Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date:

AWARE Scotland

**Statement of Financial Activities
for the Year Ended 31 December 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	72,966	3,708	76,674	40,650
Other trading activities	4	42,716	-	42,716	13,527
Investment income	5	<u>496</u>	<u>-</u>	<u>496</u>	<u>-</u>
Total		<u>116,178</u>	<u>3,708</u>	<u>119,886</u>	<u>54,177</u>
EXPENDITURE ON					
Raising funds	6	5,505	-	5,505	6,417
Charitable activities	7				
Fulfilment of those who are disadvantaged and in need		<u>45,288</u>	<u>7,478</u>	<u>52,766</u>	<u>30,302</u>
Total		<u>50,793</u>	<u>7,478</u>	<u>58,271</u>	<u>36,719</u>
NET INCOME/(EXPENDITURE)		<u>65,385</u>	<u>(3,770)</u>	<u>61,615</u>	<u>17,458</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>27,245</u>	<u>3,770</u>	<u>31,015</u>	<u>13,557</u>
TOTAL FUNDS CARRIED FORWARD		<u>92,630</u>	<u>-</u>	<u>92,630</u>	<u>31,015</u>

CONTINUING OPERATIONS

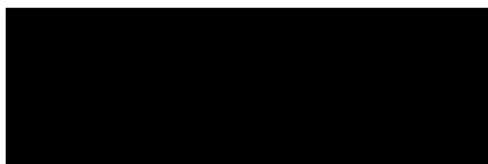
This statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities in both years.
Comparative figures for the previous year by fund type are shown in note 12.

AWARE Scotland

**Balance Sheet
31 December 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	13	12,674	192
Cash at bank		<u>81,336</u>	<u>31,843</u>
		94,010	32,035
CREDITORS			
Amounts falling due within one year	14	<u>(1,380)</u>	<u>(1,020)</u>
NET CURRENT ASSETS		<u>92,630</u>	<u>31,015</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,630</u>	<u>31,015</u>
NET ASSETS		<u>92,630</u>	<u>31,015</u>
FUNDS	16		
Unrestricted funds:			
General fund		92,630	27,245
Restricted funds		<u>-</u>	<u>3,770</u>
TOTAL FUNDS		<u>92,630</u>	<u>31,015</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 07/08/2025 and were signed on its behalf by:



**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. GENERAL INFORMATION

AWARE Scotland ("the charity") is a Scottish Charitable Incorporated Organisation governed by its constitution dated 24 November 2021. It was registered as a charity in Scotland (registered number SC051419) on 24 November 2021. Its registered address is 24 Herbert Street, Glasgow, G20 6NB.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

2. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Taxation

AWARE Scotland is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Grants	3,708	23,046
Donations - Individuals	4,812	8,259
Donations - Companies	2,100	7,345
Donations - Major Donors	26,350	2,000
Donations - Gala Events	28,000	-
Donations - Gift Aid	8,704	-
Donations - Trusts	3,000	-
	<u>76,674</u>	<u>40,650</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Awards for All (National Lottery)	-	9,888
Celtic Foundation	-	7,000
The Gannochy Trust	-	1,950
Bank of Scotland Foundation	3,708	3,708
Hedley Foundation	-	500
	<u>3,708</u>	<u>23,046</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Events - Celtic Quiz	5,225	5,254
Events - Great Scottish Run	-	310
Events - Cinema Day	2,014	2,276
Events - Family Day	3,323	5,687
Events - Bridgewalk	<u>32,154</u>	<u>-</u>
	<u><u>42,716</u></u>	<u><u>13,527</u></u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Bank Interest Received	<u>496</u>	<u>-</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Marketing	210	996
Fundraising Events	4,791	5,253
Fundraising Platforms	<u>504</u>	<u>168</u>
	<u><u>5,505</u></u>	<u><u>6,417</u></u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Fulfilment of those who are disadvantageded and in need	<u>44,631</u>	<u>8,135</u>	<u><u>52,766</u></u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	4,095	-
Activities	8,215	4,219
Travel	14,774	6,001
Food	8,382	4,935
Equipment	1,205	2,465
Accommodation	4,599	3,439
Awards Ceremony	1,457	672
Clothing Costs	1,904	40
Volunteer Costs	<u>-</u>	<u>176</u>
	<u><u>44,631</u></u>	<u><u>21,947</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

9. SUPPORT COSTS

	2024	2023
	£	£
Accounting Software	372	360
Business Insurance	729	384
Bank Charges	70	39
Website	1,148	674
Subscriptions	1,023	55
Independent Examination	1,380	1,020
Consultancy & Professional Fee	2,880	5,607
Meeting Costs	50	-
Payroll Administration	74	-
Postage & Printing	99	60
Training Costs	310	156
	<u>8,135</u>	<u>8,355</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 (2023: £nil).

There were no trustee expenses for the year ended 31 December 2024 (2023: £822).

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	4,095	-
	<u>4,095</u>	<u>-</u>

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

	2024	2023
Employees	<u>1</u>	<u>-</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,604	21,046	40,650
Other trading activities	<u>13,527</u>	<u>-</u>	<u>13,527</u>
Total	<u>33,131</u>	<u>21,046</u>	<u>54,177</u>
EXPENDITURE ON			
Raising funds	6,417	-	6,417
Charitable activities			
Fulfilment of those who are disadvantaged and in need	<u>13,026</u>	<u>17,276</u>	<u>30,302</u>
Total	<u>19,443</u>	<u>17,276</u>	<u>36,719</u>
NET INCOME	13,688	3,770	17,458
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>13,557</u>	<u>-</u>	<u>13,557</u>
TOTAL FUNDS CARRIED FORWARD	<u>27,245</u>	<u>3,770</u>	<u>31,015</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued income	9,759	-
Prepayments	<u>2,915</u>	<u>192</u>
	<u>12,674</u>	<u>192</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	<u>1,380</u>	<u>1,020</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets	94,010	-	94,010	32,035
Current liabilities	<u>(1,380)</u>	<u>-</u>	<u>(1,380)</u>	<u>(1,020)</u>
	<u>92,630</u>	<u>-</u>	<u>92,630</u>	<u>31,015</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	28,265	3,770	32,035	14,277
Current liabilities	<u>(1,020)</u>	<u>-</u>	<u>(1,020)</u>	<u>(720)</u>
	<u>27,245</u>	<u>3,770</u>	<u>31,015</u>	<u>13,557</u>

16. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	27,245	65,385	92,630
Restricted funds			
Awards for All (National Lottery)	2,202	(2,202)	-
Bank of Scotland Foundation	1,135	(1,135)	-
Ambassador Programme	<u>433</u>	<u>(433)</u>	<u>-</u>
	<u>3,770</u>	<u>(3,770)</u>	<u>-</u>
TOTAL FUNDS	<u>31,015</u>	<u>61,615</u>	<u>92,630</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,178	(50,793)	65,385
Restricted funds			
Awards for All (National Lottery)	-	(2,202)	(2,202)
Bank of Scotland Foundation	3,708	(4,843)	(1,135)
Ambassador Programme	<u>-</u>	<u>(433)</u>	<u>(433)</u>
	<u>3,708</u>	<u>(7,478)</u>	<u>(3,770)</u>
TOTAL FUNDS	<u>119,886</u>	<u>(58,271)</u>	<u>61,615</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	13,557	13,688	27,245
Restricted funds			
Awards for All (National Lottery)	-	2,202	2,202
Bank of Scotland Foundation	-	1,135	1,135
Ambassador Programme	-	433	433
	<u>-</u>	<u>3,770</u>	<u>3,770</u>
TOTAL FUNDS	<u>13,557</u>	<u>17,458</u>	<u>31,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,131	(19,443)	13,688
Restricted funds			
Hedley Foundation	500	(500)	-
Awards for All (National Lottery)	9,888	(7,686)	2,202
Celtic Foundation	5,000	(5,000)	-
Bank of Scotland Foundation	3,708	(2,573)	1,135
Ambassador Programme	1,950	(1,517)	433
	<u>21,046</u>	<u>(17,276)</u>	<u>3,770</u>
TOTAL FUNDS	<u>54,177</u>	<u>(36,719)</u>	<u>17,458</u>

17. RELATED PARTY DISCLOSURES

During the year, there were total payments of £1,880 (2023: £5,607) made to Ave'nu (Advisory) Limited in respect of fundraising consultancy work. Trustee [REDACTED] and former trustee [REDACTED] are both directors of this company.

18. PURPOSE OF FUNDS

General Fund - This represents the unrestricted, free reserves of the charity.

Awards for All (National Lottery) – Funding towards monthly hangs.

Bank of Scotland Foundation -Funding towards monthly hangs, residential costs, and AWARE ambassadors.

Celtic Foundation – Funding towards our residential.

Hedley Foundation - Funding towards our residential and ambassador activities.

The Gannochy Trust – Funding towards our ambassador programme.