

PICTS - Poverty Intervention Charity Transforming Scotland

Scotland · Charity number SC051727

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-05-11
Register	View on the OSCR register

Contact

Address	Unit 12 Thistle Innovation Park Seco Place Cowdenbeath Fife KY4 8LP
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Website	www.picts.org.uk
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of health', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: PICTS is a Scottish charity dedicated to reducing poverty, supporting wellbeing, and strengthening community resilience. We do this by providing practical, stigma-free support through our Community Hub, where people can access food, clothing, care packs, social connection, and wellbeing help. Our Veterans Section offers a welcoming space run by veterans for veterans, with essentials, guidance, and community. Our Outreach Team meets people where they are—on the streets and in shelters—offering warmth, meals, essentials, and human connection. We also support families through Wee Yins, providing baby essentials for new-borns. The Dora Community Orchard brings people together to nurture wellbeing, learn skills, and build sustainable community spaces. Across all our work, we focus on dignity, inclusion, and long-lasting change.

Beneficiaries: 'Other defined groups'

Objectives: The purposes of PICTS- Poverty Intervention Charity Transforming Scotland are: 4.1 The prevention or relief of poverty through the provision of human connection, shelter, food or other essential supplies to those in need. 4.2 The advancement of mental and physical health, the advancement of

citizenship and community development.

Geography

- **Main operating location:** Fife
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-06-14	£0	£0	-	3
2025-06-14	£87,778	£96,480	-	3
2024-06-14	£51,694	£22,065	-	0
2023-06-14	£10,677	£5,661	-	0

Accounts

Charity registration number SC051727 (Scotland)

**POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND
FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 14 JUNE 2025**

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND CONTENTS

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POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 14 JUNE 2025

It has been a very busy but successful year for the Knights Templar Goodwill Charity of Scotland, and we are immensely proud of how the charity continues to grow, month on month, reaching more people, deepening our impact, and strengthening our community.

From our humble beginnings in 2021, founded by three veterans with a shared vision of compassion and service, we have grown into a vital support network for individuals and families across Scotland. This year, we've seen that vision flourish.

Our Community Hub in Cowdenbeath has expanded both in capacity and in heart. With increased seating, a new self-service breakfast area, and a welcoming outdoor space, thanks to the generosity of Dunelm, we've created a sanctuary where over 13,000 meals were served this year alone. Every meal represents not just nourishment, but dignity, connection, and care.

The launch of our Dora Community Orchard & Garden marks another milestone. This beautiful space, rooted in local heritage, now offers a place for reflection, community events, and sustainable growing. It stands as a living symbol of what can be achieved when people come together.

We were especially proud to launch Templar Tots in November 2024, offering vital support to new parents and their babies. This initiative, alongside our expanding outreach work and veteran support programmes, reflects our commitment to meeting people where they are, with empathy, respect, and practical help.

Our City Centre Outreach has grown significantly, with new partnerships enabling us to reach those experiencing homelessness in Aberdeenshire and beyond. Thanks to the support of Places for People Foundation and Gogar Services, we've distributed hundreds of care packs and expanded our capacity to serve those most in need.

Financially, we remain in a strong position, with prudent stewardship of our resources and deep gratitude to our funders and partners. Their belief in our mission has made this year's achievements possible.

To our volunteers, trustees, staff, funders, and community partners, thank you. Your dedication and generosity are the lifeblood of this charity. Together, we are not only alleviating poverty, but restoring hope, dignity, and belonging.

As we look ahead, we do so with renewed energy and a steadfast commitment to those we serve. The journey continues, and we are honoured to walk it with you.

Gary Stevenson

.....
Gary Stevenson
Chairman

09-03-26
Date:

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT

FOR THE YEAR ENDED 14 JUNE 2025

The trustees present their annual report and financial statements for the year ended 14 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

We are dedicated to alleviating poverty and assisting those in need across Scotland. Founded by three veterans in 2021, we achieved charitable status in 2022.

Our charity supports people facing homelessness, poverty, social isolation, and mental health challenges. We do this through practical help and a strong sense of community, delivered via our Community Hub in Cowdenbeath and our Community Garden and Orchard.

At the hub, we provide free home-cooked meals to eat in or take away, along with care packages containing hygiene products and other essentials. We offer a warm, welcoming space where people can connect, feel safe, and get the support they need without fear or judgment.

We also run Templar Tots, a dedicated support programme for newborns up to 12 months old and their families. This includes baby essentials, care packages containing hygiene items, and support for new parents who may be struggling financially.

Our work is person-focused, inclusive, and rooted in compassion. We support veterans, families, and individuals — helping them meet basic needs, reconnect with others, and find hope in difficult times.

We provide essential care packs, food, clothing and long-term support, making a tangible difference to those we serve in our local community in Fife, and across Scotland.

2024/2025 was a year of growth for our charity. Our goals were:

- Increase capacity in our Community Hub
- Create a Community Orchard and Garden
- Expand distribution of care packs beyond Fife and Edinburgh City Centre

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 14 JUNE 2025*

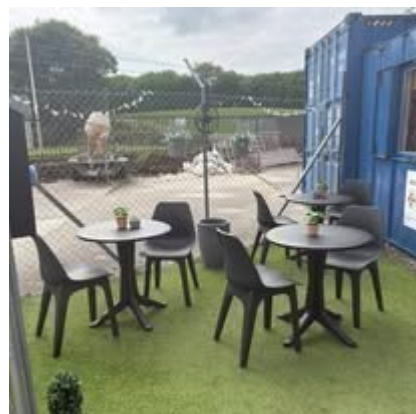
Achievements and performance Community Hub & Free Meals



We increased the seating capacity in our Community Hub from 12 to 16 and introduced a free self-service breakfast area.

This space is used as a social space, for those experiencing social isolation and provides vital access to free breakfast and free home made meals for individuals and families experiencing poverty.

After winning a competition hosted by Dunelm, we were able to completely upgrade our outdoor seating area. Not only has this increased our outdoor seating capacity, but it's also provided a more welcoming and comfortable outdoor space for our Service Users to enjoy.



Our kitchen team have produced 22,932 meals since the Hub opened in July 2023, providing those in need with free nutritional home cooked meals. With 13,735 being issued to those in need in the last 12 months.

Our total food spend for this year was £13,703. This covered all free breakfast foods in our Community Hub.

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 14 JUNE 2025

Service User Feedback

We regularly seek feedback from our Service Users, to ensure the services we offer are meeting their needs. Below is some recent feedback received.

"Staff are fantastic, welcoming and easy to get along with. Food is tasty. I look forward to coming and I've had really good things from the clothing bank."

"Great place for the community. Lovely nutritional food."

"I come here usually 2 days a week, sometimes 4, and all the time I have come, the staff have been very good, really helpful with everything. The atmosphere is also good and they bend over backwards to really help you"

"The service is excellent and the staff are very friendly and helpful of any needs that you have."

"The overall service of the Hub is good and is very satisfactory with the welcome you get and the help and staff."

Dora Community Orchard & Garden

Our partnership with Fife Golf Trust, Fife Council, Fife Coast and Countryside Trust, Asda Foundation and Lodge 19 Coupar O' Fife; saw the creation of our community orchard and garden. Named the Dora Community Orchard & Garden, after the Dora coal mine that was previously on the site.

This space will provide an invaluable outdoor space for both our Service Users, and the wider community to enjoy.

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 14 JUNE 2025*

Additionally, this space will be used to host community events, and outdoor awareness and fundraising activities.



Last November saw our Trustees, Volunteers, Sponsors and the local community join forces to start planting.

A total of 38 fruit trees have been planted.

Hawthorn hedging added to create a border.

Our previously small vegetable garden, has been moved into the community garden to create a much larger vegetable patch.



Templar Tots



Launched in November 2024 to provide dedicated support for parents who may be struggling financially. Supporting newborn babies up to 12 months.

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 14 JUNE 2025

Each family that's referred to Templar Tots via Healthcare or Social care staff, is given a free care package containing baby essentials, hygiene items and clothing.

These care packs supplement the Baby Boxes issued by the Scottish Government to all new parents.



Veterans

Here at Knights Templar Goodwill Charity of Scotland, we have a dedicated Veteran section, offering peer to peer support for serving Armed Forces personnel, Reservists and Veterans.

Our Veterans section is run by a dedicated team of Trustees and Veterans who, themselves are Veterans, and can therefore relate to our Service users on a peer level.

We currently host two Veteran only events per month, with plans in place to grow our Veterans section in the next financial year.



Regular awareness days were held throughout the year to raise awareness of our Veterans section, this has helped increase the number of Service Users taking part in our dedicated veterans events. All new veterans visiting Knights Templar are given a free care pack.

Twice monthly supper clubs are held, specifically for our veterans.

During these evenings, a free meal will be prepared, for guest to enjoy as they share stories and experiences. Followed by a variety of activities. All hosted in our Community Hub in Cowdenbeath. In the last year, £1,062 was used to host specific veterans events.



POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 14 JUNE 2025

City Centre Outreach

Our partnership with **Gogar Services** has allowed us to expand our distribution of Care Packs to those in poverty or experiencing homelessness in the Aberdeenshire area.

To date, 365 care packs have been prepared for Aberdeenshire Council.

Our Care Packs, packed in an easy to carry back pack, contain the following items:

- Bottle of water
- Bar of chocolate
- Toothpaste and toothbrush
- Deodorant & Soap
- Socks, hat, gloves
- Vaseline
- Tissues & wet wipes
- Hand warmers

Places for People have been instrumental in supporting our City Centre Outreach programme. Not only has their funding allowed us to undertake 12 outreach visits, distributing food, drink, care packs and clothing packs to people living on the streets; it's also allowed us to purchase larger, battery operated carts, meaning we can take more food, drink and care packs with us, therefore helping more people in need.



Scott's Journey: From visitor to vital team member

In July 2023, a simple leaflet dropped through Scott's letterbox—an invitation to discover the newly opened Community Hub run by the Knights Templar Goodwill Charity of Scotland. Living alone and curious about what the hub had to offer, Scott decided to pay a visit. That decision marked the beginning of a life-changing journey.

Initially, Scott came to explore the services available. But over the next eight weeks, something deeper began to unfold. He built meaningful connections with the trustees and volunteers, finding not just support, but a sense of belonging. Inspired by the warmth and purpose he found at the hub, Scott chose to give back—becoming a volunteer himself.

Scott quickly became a key part of the team, not only helping within the hub but also stepping up to plan and coordinate outreach visits to the city centre. His dedication and empathy stood out. He treated every service user with dignity and respect, offering kindness while gently encouraging mutual respect among visitors.

By July 2024, just over a year after first walking through the hub's doors, Scott's commitment and growth were recognised with a new role: Site Manager for the charity. In this position, he's flourished—developing strong planning and organisational skills, coordinating daily and weekly volunteer activities, supporting the Catering Manager with meal counts and stock checks, and continuing to lead outreach efforts with care and precision.

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 14 JUNE 2025

Scott ensures every outreach visit is well-prepared, with hot and cold drinks, nourishing food, warm clothing, and essential care packs ready for those in need. His leadership and compassion have made him an integral part of the Knights Templar Goodwill Charity of Scotland. He's respected and valued by trustees, volunteers, and service users alike.

But Scott's story doesn't end there. Fast forward two years after that leaflet arrived, his life has transformed. He's met his partner, embraced a healthier lifestyle, and even started travelling—experiences he once never imagined.

Scott's journey is a powerful testament to the impact of community, compassion, and opportunity. It's a true success story—and a shining example of why the services we provide matter so deeply to the people we support.

Financial review

Income Received from Grants: £76,683 (2024: £17,226)

Income Received from Donations/Fundraising: £10,504 (2024: £29,313)

Total Outgoings: £96,480 (2024: £18,686)

Total Restricted Reserves at Financial Year End £19,949 (2024: £12,000)

Total Unrestricted Reserves at Financial Year End: £5,209 (2024: £21,860)

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The trustees are actively working towards this level of reserves.

Structure, governance and management

The charity is a SCIO (Scottish Charitable Incorporated Organisation) registered by OSCR and governed by its constitution.

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 14 JUNE 2025

Registered Office

Knights Templar Goodwill Charity of Scotland
Unit 12, Thistle Innovation Park
Seco Place
Cowdenbeath
KY4 8LP

Registered Charity No: SC051727

Trustees

Gary Stevenson	Chair
Vicky Kinloch	Secretary
Debbie Brown	Treasurer (appointed February 2025)
Keith Stevenson	
Stuart Banks	
Hazel Brown	(appointed April 2025)
Kevin Driscoll	
Katrina Banks	(resigned June 2024)
Kath Nicholson	(resigned April 2025)
April Stevenson	(resigned April 2025)

Independent Examiners

Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Recruitment and appointment of trustees

The Trustees of the Group are known as the Board. All current members of the Board were appointed through election. Further appointments or reappointments will take place at board meetings which are held each year.

Our Funders and Partners

We would not have achieved the growth we did in the last 12 months without the support of our Funders and Partners:

- Colin Weir Charitable Foundation
- Asda Foundation
- Fife Council
- Fife Coast and Countryside Trust
- Fife Golf Trust
- Gogar Services
- Places for People
- Dunelm
- Lodge 19 Coupar O' Fife
- The National Lottery

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 14 JUNE 2025

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

The trustees' report was approved by the Board of Trustees.

Gary Stevenson

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G Stevenson

Trustee

Date: 09-03-26
.....

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND

I report on the financial statements of the charity for the year ended 14 June 2025, which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



Fiona Haro CA
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Date: 09-03-26
Date:

**POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND
FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 14 JUNE 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 As restated	Restricted funds 2024	Total 2024 As restated
	Notes	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	12,254	74,933	87,187	34,539	12,000	46,539
Charitable activities	3	591	-	591	-	-	-
Other income	4	-	-	-	991	-	991
Total income		<u>12,845</u>	<u>74,933</u>	<u>87,778</u>	<u>35,530</u>	<u>12,000</u>	<u>47,530</u>
Expenditure on:							
Charitable activities	5	28,343	68,137	96,480	18,686	-	18,686
Total expenditure		<u>28,343</u>	<u>68,137</u>	<u>96,480</u>	<u>18,686</u>	<u>-</u>	<u>18,686</u>
Net income/(expenditure)		(15,498)	6,796	(8,702)	16,844	12,000	28,844
Transfers between funds		(1,153)	1,153	-	-	-	-
Net movement in funds		(16,651)	7,949	(8,702)	16,844	12,000	28,844
Reconciliation of funds:							
Fund balances at 15 June 2024		21,860	12,000	33,860	5,016	-	5,016
Fund balances at 14 June 2025		<u>5,209</u>	<u>19,949</u>	<u>25,158</u>	<u>21,860</u>	<u>12,000</u>	<u>33,860</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND
FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND
BALANCE SHEET**

AS AT 14 JUNE 2025

		2025		2024 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		10,853		3,810
Current assets					
Debtors	11	551		-	
Cash at bank and in hand		51,199		30,481	
		51,750		30,481	
Creditors: amounts falling due within one year	12	(37,445)		(431)	
Net current assets			14,305		30,050
Total assets less current liabilities			25,158		33,860
The funds of the charity					
Restricted income funds	15		19,949		12,000
Unrestricted funds	16		5,209		21,860
			25,158		33,860

The financial statements were approved by the trustees on *Gary Stevenson*

09-03-26

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G Stevenson

Trustee

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 14 JUNE 2025

1 Accounting policies

Charity information

Poverty Intervention Charity Transforming Scotland is a SCIO. The registered office is Unit 12, Thistle Innovation Park, Church Street, Cowdenbeath, KY4 8LP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 14 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% Straightline
Fixtures and fittings	20% Straightline
Computers	20% Straightline

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND
FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 14 JUNE 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	6,172	4,332	10,504	29,313	-	29,313
Grants	6,082	70,601	76,683	5,226	12,000	17,226
	<u>12,254</u>	<u>74,933</u>	<u>87,187</u>	<u>34,539</u>	<u>12,000</u>	<u>46,539</u>

**POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND
FORMERLY KNIGHTS TEMPLAR GOODWILL CHARITY OF SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 14 JUNE 2025

2 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
The Robertson Trust	500	2,000	2,500	-	-	-
Places for People	-	4,190	4,190	-	-	-
Fife Council	3,000	22,216	25,216	3,960	-	3,960
Fourwinds Orchard	-	2,000	2,000	-	-	-
Logie Farm	332	-	332	-	-	-
Asda Foundation	-	3,000	3,000	-	-	-
National Lottery	-	34,640	34,640	-	-	-
Gogar Services Limited	-	2,555	2,555	-	-	-
Veterans	-	-	-	1,266	-	1,266
Charities Trust	1,000	-	1,000	-	-	-
Shell	1,250	-	1,250	-	-	-
Colin Weir Foundation	-	-	-	-	12,000	12,000
	<u>6,082</u>	<u>70,601</u>	<u>76,683</u>	<u>5,226</u>	<u>12,000</u>	<u>17,226</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising income	<u>591</u>	<u>-</u>

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>-</u>	<u>991</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 14 JUNE 2025

5 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Salaries	33,169	-
Depreciation and impairment	1,326	-
Insurance	610	635
Premises costs	29,721	5,540
Travel	55	65
Administration	1,634	386
Marketing	-	514
Equipment	2,758	-
Direct costs	25,261	10,830
Staff costs	731	442
	<u>95,265</u>	<u>18,412</u>
Share of support and governance costs (see note 6)		
Governance	1,215	274
	<u>96,480</u>	<u>18,686</u>
Analysis by fund		
Unrestricted funds	28,343	18,686
Restricted funds	68,137	-
	<u>96,480</u>	<u>18,686</u>

6 Governance costs allocated to activities

	2025	2024
	£	£
Independent examination	1,215	274
	<u>1,215</u>	<u>274</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
2	-
<u>2</u>	<u>-</u>

**POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND
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FOR THE YEAR ENDED 14 JUNE 2025

8 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	32,692	-
Other pension costs	477	-
	<u>33,169</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 15 June 2024	500	2,668	642	3,810
Additions	2,098	6,270	-	8,368
	<u>2,598</u>	<u>8,938</u>	<u>642</u>	<u>12,178</u>
At 14 June 2025				
Depreciation and impairment				
Depreciation charged in the year	240	957	128	1,325
	<u>240</u>	<u>957</u>	<u>128</u>	<u>1,325</u>
At 14 June 2025				
Carrying amount				
At 14 June 2025	2,358	7,981	514	10,853
	<u>2,358</u>	<u>7,981</u>	<u>514</u>	<u>10,853</u>
At 14 June 2024	500	2,668	642	3,810
	<u>500</u>	<u>2,668</u>	<u>642</u>	<u>3,810</u>

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	551	-
	<u>551</u>	<u>-</u>

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FOR THE YEAR ENDED 14 JUNE 2025

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		182	-
Deferred income	13	35,000	-
Trade creditors		302	431
Other creditors		1,001	-
Accruals		960	-
		<u>37,445</u>	<u>431</u>

13 Deferred income

	2025 £	2024 £
Other deferred income	35,000	-
	<u>35,000</u>	<u>-</u>

During the year, the charity received a grant of £35,000 (2024: £nil) from the Colin Weir Charitable Trust as funding to cover staff salaries from July 2025 to June 2026.

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	35,000	-
	<u>35,000</u>	<u>-</u>
Movements in the year:		
Deferred income at 15 June 2024	-	-
Resources deferred in the year	35,000	-
	<u>35,000</u>	<u>-</u>
Deferred income at 14 June 2025	35,000	-
	<u>35,000</u>	<u>-</u>

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	477	-
	<u>477</u>	<u>-</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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FOR THE YEAR ENDED 14 JUNE 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 15 June 2024	Incoming resources	Resources expended	Transfers	At 14 June 2025
	£	£	£	£	£
Care Packs Scotland	-	7,077	(5,343)	-	1,734
Food Spend - Fife Council	-	7,248	(7,330)	82	-
Templar Tots Care Packs	-	3,000	(1,805)	-	1,195
Orchard Drawdowns	-	14,968	(16,039)	1,071	-
National Lottery	-	34,640	(33,225)	-	1,415
Robertson Trust	-	2,000	(300)	-	1,700
Fourwinds Orchard	-	2,000	(19)	-	1,981
Veterans Care Packs	-	1,000	(398)	-	602
Colin Weir Charitable Trust	12,000	-	(3,628)	-	8,372
ASDA Community Grant	-	3,000	(50)	-	2,950
	<u>12,000</u>	<u>74,933</u>	<u>(68,137)</u>	<u>1,153</u>	<u>19,949</u>

Previous year:	At 15 June 2023	Incoming resources	Resources expended	Transfers	At 14 June 2024
	£	£	£	£	£
Colin Weir Charitable Trust	-	12,000	-	-	12,000
	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>

Care Packs Scotland - funding to supply care packs.

Food Spend - CW - funding to support food spend.

Food Spend - Fife Council - funding to support food spend.

Templar Tots Care Packs - funding to supply care packs.

Orchard Drawdowns - funding to support Orchard expenses.

National Lottery - funding to cover salaries, first aid and games.

Robertson Trust - funding for purchase of freezers.

Fairwinds - funding for purchase of Orchard hawthorns.

Veterans Event - funding to support cost of food for veterans event.

Veterans Care Packs - funding to supply care packs and selection boxes to veterans.

Colin Weir Charitable Trust - funding to support food expenditure.

ASDA Community Grant - funding to pay for Orchard picnic tables.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 14 JUNE 2025

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 15 June 2024	Incoming resources	Resources expended	Transfers	At 14 June 2025
	£	£	£	£	£
General funds	21,860	12,845	(28,343)	(1,153)	5,209
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 15 June 2023	Incoming resources	Resources expended	Transfers	At 14 June 2024
	£	£	£	£	£
General funds	5,016	35,530	(18,686)	-	21,860
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 14 June 2025:			
Tangible assets	4,245	6,608	10,853
Current assets/(liabilities)	964	13,341	14,305
	<u>5,209</u>	<u>19,949</u>	<u>25,158</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 14 June 2024:			
Tangible assets	3,810	-	3,810
Current assets/(liabilities)	18,050	12,000	30,050
	<u>21,860</u>	<u>12,000</u>	<u>33,860</u>
	<u> </u>	<u> </u>	<u> </u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**POVERTY INTERVENTION CHARITY TRANSFORMING SCOTLAND
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FOR THE YEAR ENDED 14 JUNE 2025

19 Prior period adjustment

Changes to the balance sheet

	At 14 June 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Cash at bank and in hand	30,481	(4,164)	34,645
	<u> </u>	<u> </u>	<u> </u>
Capital funds			
Income funds			
Restricted funds	12,000	-	12,000
Unrestricted funds	26,024	(4,164)	21,860
	<u> </u>	<u> </u>	<u> </u>
Total equity	38,024	(4,164)	33,860
	<u> </u>	<u> </u>	<u> </u>

Changes to the profit and loss account

	Period ended 14 June 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Donations and legacies	50,703	(4,164)	46,539
	<u> </u>	<u> </u>	<u> </u>
Charitable activities	22,065	(3,379)	18,686
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	29,629	(785)	28,844
	<u> </u>	<u> </u>	<u> </u>

During the year, the charity moved to accruals reporting, therefore requiring the prior year to be restated. Any movement in creditors and debtors has been brought into the profit and loss.

Further, it was established that the bank balance at 14 June 2024 was misstated, and was therefore affecting the 14 June 2025 balance. This has been adjusted and the balance is now correct in both 14 June 2024 and 14 June 2025.