

Friends of St Andrew SCIO

Scotland · Charity number SC052279

Details

Known as	FOSA
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-01-26
Register	View on the OSCR register

Contact

Address St Josephs
Trochrague
KA269QB

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The organisation is established for charitable purposes only, and in particular, the objects are: • The advancement of religion, and in furtherance of this purpose. • to support the pastoral work of the St Andrew Community. • to work in partnership with other bodies to further the purpose.

Beneficiaries: 'Other defined groups'

Objectives: • The organisation is established for charitable purposes only, and in particular, the objects are:
o The advancement of religion, the relief of the needs of persons, particularly, but not exclusively young people disadvantaged by poverty, and the prevention or relief of poverty, and in furtherance of these purposes.
o to support the pastoral work of the St Andrew Community.
o to work in partnership with other bodies to further the purpose.

Geography

- **Main operating location:** South Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£169,733	£170,459	-	0
2024-12-31	£104,605	£85,167	-	0
2023-12-31	£70,534	£63,308	-	0

Friends of St Andrew SCIO

Scotland - Charity number SC052279

Accounts

FINANCIAL STATEMENTS

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2025

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Friends of St Andrew SCIO

(Scottish Charitable Incorporated Organisation)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustee

Miss J M Whiting
Miss E J Collins
Miss M E Barrett

Charity Number in Scotland

SC052279

Registered Office & Principal Address

St Josephs, Trochrague
Daily Road
Girvan
South Ayrshire
KA26 9QB

Independent Examiner

Parris & McNally Ltd
6 Crofthead Road,
Prestwick
KA9 1HW
GB

TRUSTEES' ANNUAL REPORT **for the financial year ended 31 December 2025**

The trustees present their annual report and the unaudited financial statements for the financial year ended 31 December 2025.

The financial statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

The Trustee's Report contains the information required to be provided in the Trustee's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees are charity trustees for the purposes of charity law and are responsible for the overall governance and strategic direction of the SCIO.

In this report the trustee of Friends of St Andrew SCIO present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2025.

The charity is a Scottish Charitable Incorporated Organisation (SCIO) registered in Scotland and the financial statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Charities SORP (FRS 102).

Mission, Objectives and Strategy

Mission Statement

The advancement of religion, the relief of the needs of persons, particularly, but not exclusively young people disadvantaged by poverty, and the prevention or relief of poverty, and in furtherance of these purposes;

The SCIO will operate as a charitable organisation and its purposes are:

The organisation is established for charitable purposes only, and in particular, the objects are:

The advancement of religion, the relief of the needs of persons, particularly, but not exclusively young people disadvantaged by poverty, and the prevention or relief of poverty, and in furtherance of these purposes;

Objectives

Objectives and aims

The organisation is established for charitable purposes only, and in particular, the objects are:

The advancement of religion, the relief of the needs of persons, particularly, but not exclusively young people disadvantaged by poverty, and the prevention or relief of poverty, and in furtherance of these purposes;

Summary of the main activities: in relation to these objects to support the pastoral work of the St Andrew Community; to work in partnership with other bodies to further the purpose.

How this purpose was accomplished in the year:

" Leading pilgrims to Holy Sites to further their faith.

" Teaching people the faith to further their belief.

" Arranging activities for young people to participate to enrich their faith.

Examples of how funds were used to aid in the Charity Purpose:

" Transportation: petrol, up-keep of vehicles, bus hires, ferries

" Food

" Cultural events

" Tours to historical, cultural and religious sites

" Accommodations

" Speakers

" Technology & Supplies

Volunteers

Volunteers play a vital role in our operations, and we value their dedication immensely. We offer them support and training, recognising their integral contribution to the organisation's mission.

Participants are at the core of our work, and we aim to provide them with enriching and transformative experiences.

Beyond our immediate circle, Friends of St Andrew SCIO actively engages with the local community.

It is through these meaningful connections that The Friends of St Andrews continues to make a positive impact on countless lives and the world around us.

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2025

Review of Achievements and Performance

Fundraising activities

Income is generated through a number of sources;

"Revenue from donations

"Grant funding from a range of contributors

"Gift Aid

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £25,938 (2024 - £26,664) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(726).

Reserves Position and Policy

Reserves Policy

The organisation aims to maintain unrestricted reserves sufficient to cover approximately six months of core operating expenditure where possible.

At 31 December 2025, total funds held amounted to £25,938 (2024: £26,664), of which £36,988 related to restricted funds held for specific charitable purposes and future project activity.

During the year, the charity reported a small overall deficit of £726 after taking account of foreign exchange movements arising on multi-currency balances held throughout the year. Excluding these currency fluctuations, the charity generated a modest operational surplus during 2025.

The trustees will continue to monitor cash flow, funding levels and future commitments carefully during 2026.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Miss J M Whiting

Miss E J Collins

Miss M E Barrett

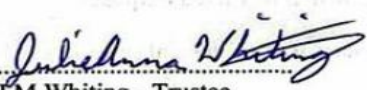
In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Friends of St Andrew SCIO subscribes to and is compliant with the following:

- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006
- Charities SORP (FRS 102)

Approved by the Board of Trustees on 26/05/26 and signed on its behalf by:


J M Whiting - Trustee

STATEMENT OF TRUSTEES RESPONSIBILITIES

For the financial year ended 31 December 2025

The charity trustees are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

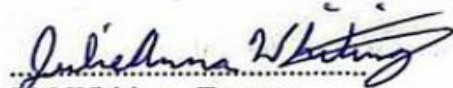
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 proper accounting records which 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 26/05/26 and signed on its behalf by:



J.M. Whiting - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FRIENDS OF ST ANDREW SCIO

We have examined the financial statements of the charity for the financial year ended 31 December 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The trustees consider that the charity is exempt from the requirement to have an audit for the financial year under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and that an independent examination is required.

It is our responsibility to examine the financial statements under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 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 trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities and Trustee Investment (Scotland) Act 2005
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.



Colin McNally
PARRIS & MCNALLY LTD
6 Crofthead Road,
Prestwick
KA9 1HW
GB

Date: 26/05/26

Friends of St Andrew SCIO
 (Scottish Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL ACTIVITIES
 (Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	52,700	38,388	91,088	12,302	20,226	32,528
Charitable activities							
- Grants from governments and other co-funders	3.2	78,470	-	78,470	72,078	-	72,078
Other income	3.3	175	-	175	-	-	-
Total income		131,345	38,388	169,733	84,380	20,226	104,606
Expenditure							
Charitable activities	4.1	148,833	21,626	170,459	85,167	-	85,167
Net income/(expenditure)		(17,488)	16,762	(726)	(787)	20,226	19,439
Transfers between funds		-	-	-	7,225	-	7,225
Net movement in funds for the financial year		(17,488)	16,762	(726)	6,438	20,226	26,664
Reconciliation of funds:							
Total funds beginning of the year	9	6,438	20,226	26,664	-	-	-
Total funds at the end of the year		(11,050)	36,988	25,938	6,438	20,226	26,664

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
 All income and expenditure relate to continuing activities.

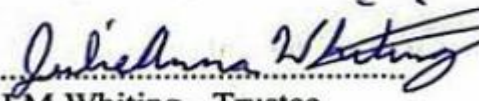
Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)

BALANCE SHEET

as at 31 December 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank and in hand		25,938	26,664
Net Current Assets		<u>25,938</u>	<u>26,664</u>
Total Assets less Current Liabilities		<u>25,938</u>	<u>26,664</u>
Funds			
Restricted trust funds		36,988	20,226
General fund (unrestricted)		(11,050)	6,438
Total funds	9	<u>25,938</u>	<u>26,664</u>

Approved by the Board of Trustees and authorised for issue on 26/05/26 and signed on its behalf by


J M Whiting - Trustee

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. GENERAL INFORMATION

Friends of St Andrew SCIO is a Scottish Charitable Incorporated Organisation registered in Scotland with charity number SC052279. The registered office of the charity is St Josephs, Trochrague, KA26 9QB which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	<u>52,700</u>	<u>38,388</u>	<u>91,088</u>	<u>32,528</u>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	<u>78,470</u>	<u>-</u>	<u>78,470</u>	<u>72,078</u>
3.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Other income	<u>175</u>	<u>-</u>	<u>175</u>	<u>-</u>
4. EXPENDITURE				

Friends of St Andrew SCIO
 (Scottish Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 December 2025

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activities	172,112	-	-	172,112	84,198
Governance Costs (Note 4.2)	-	-	(1,653)	(1,653)	969
	<u>172,112</u>	<u>-</u>	<u>(1,653)</u>	<u>170,459</u>	<u>85,167</u>
4.2 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Charitable activities - governance costs	-	-	(1,653)	(1,653)	969
	<u>-</u>	<u>-</u>	<u>(1,653)</u>	<u>(1,653)</u>	<u>969</u>
4.3 SUPPORT COSTS			Governance Costs £	2025 £	2024 £
Support			(1,653)	(1,653)	969
			<u>(1,653)</u>	<u>(1,653)</u>	<u>969</u>
5. ANALYSIS OF SUPPORT COSTS				2025 £	2024 £
Support				(1,653)	969
				<u>(1,653)</u>	<u>969</u>
6. NET INCOME				2025 £	2024 £
Net Income is stated after charging/(crediting): (Surplus)/deficit on foreign currencies				(1,653)	484
				<u>(1,653)</u>	<u>484</u>
7. INVESTMENT AND OTHER INCOME				2025 £	2024 £
Bank interest				175	-
				<u>175</u>	<u>-</u>
8. RESERVES				2025 £	2024 £
At the beginning of the year				26,664	-
(Deficit)/Surplus for the financial year				(726)	19,439
				<u>25,938</u>	<u>19,439</u>
At the end of the year				<u>25,938</u>	<u>19,439</u>

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

9. FUNDS						
9.1	RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds	Total Funds	
			£	£	£	
	At 1 January 2024		-	-	-	
	Movement during the financial year		6,438	20,226	26,664	
	At 31 December 2024		6,438	20,226	26,664	
	Movement during the financial year		(17,488)	16,762	(726)	
	At 31 December 2025		(11,050)	36,988	25,938	
9.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance	Income	Expenditure	Transfers	Balance
		1 January			between	31 December
		2025			funds	2025
		£	£	£	£	£
	Restricted funds					
	Restricted	20,226	38,388	21,626	-	36,988
	Unrestricted funds					
	Unrestricted General	6,438	131,345	148,833	-	(11,050)
	Total funds	26,664	169,733	170,459	-	25,938
9.3	ANALYSIS OF NET ASSETS BY FUND					
			Current assets	Current liabilities	Total	
			£	£	£	
	Restricted trust funds		36,988	-	36,988	
	Unrestricted general funds		-	(11,050)	(11,050)	
			36,988	(11,050)	25,938	

10. STATUS

The charity is a Scottish Charitable Incorporated Organisation (SCIO) registered in Scotland.

11. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

FINANCIAL STATEMENTS

FRIENDS OF ST ANDREW SCIO
(Scottish Charitable Incorporated Organisation)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 December 2025

	Schedule	2025 £	2024 £
Income		169,558	104,606
Cost of generating funds	1	1,653	(484)
Gross surplus		171,211	104,122
Charitable activities and other expenses	2	(172,112)	(84,683)
		(901)	19,439
Miscellaneous income	3	175	-
Net (deficit)/surplus		(726)	19,439

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS

for the financial year ended 31 December 2025

	2025	2024
	£	£
Cost of Generating Funds		
Surplus/deficit on foreign currency	(1,653)	484
	<u>(1,653)</u>	<u>484</u>
	<u><u>(1,653)</u></u>	<u><u>484</u></u>

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2025

	2025	2024
	£	£
Expenses		
Apostolate	30,262	7,311
Pilgrimage (Adult and Youth)	135,212	53,492
WISE	-	22,921
Retreat Outgoing	6,638	-
Bank charges	-	485
General expenses	-	474
	<u>172,112</u>	<u>84,683</u>

Friends of St Andrew SCIO
(Scottish Charitable Incorporated Organisation)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 3 : MISCELLANEOUS INCOME

for the financial year ended 31 December 2025

	2025	2024
	£	£
Miscellaneous Income		
Bank Interest	175	-
	<u>175</u>	<u>-</u>

Friends of St Andrew SCIO

Scotland - Charity number SC052279

Accounts

REGISTERED CHARITY NUMBER: SC052279

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
Friends of St Andrew SCIO

Parris and McNally Limited
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

Friends of St Andrew SCIO

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for the Year Ended 31 December 2024

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Friends of St Andrew SCIO

Report of the Trustees for the Year Ended 31 December 2024

The SCIO will operate as a charitable organisation and its purposes are:

The organisation is established for charitable purposes only, and in particular, the objects are:

- The advancement of religion, and in furtherance of this purpose;
- to support the pastoral work of the St Andrew Community;
- to work in partnership with other bodies to further the purpose.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose of Charity: Further Religion

Summary of the main activities: in relation to these objects to support the pastoral work of the St Andrew Community; to work in partnership with other bodies to further the purpose.

How this purpose was accomplished in the year 2023:

- " Leading pilgrims to Holy Sites to further their faith.
- " Teaching people the faith to further their belief.
- " Arranging activities for young people to participate to enrich their faith.

Examples of how funds were used to aid in the Charity Purpose:

- " Transportation: petrol, up-keep of vehicles, bus hires, ferries
- " Food
- " Cultural events
- " Tours- historical sites of culture and religion
- " Accommodations
- " Speakers
- " Technology & Supplies

Volunteers

Volunteers play a vital role in our operations, and we value their dedication immensely. We offer them support and training, recognising their integral contribution to the organisation's mission.

Participants are at the core of our work, and we aim to provide them with enriching and transformative experiences.

Beyond our immediate circle, The Friend of St Andrews actively engages with the local community.

It is through these meaningful connections that The Friends of St Andrews continues to make a positive impact on countless lives and the world around us.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Income is generated through a number of sources;

- "Revenue from donations
- "Grant funding from a range of contributors
- "Gift Aid

FINANCIAL REVIEW

Investment policy and objectives

The directors have the power to invest in such assets as they see fit.

Reserves policy

The organisation's objective is to maintain a reserve fund sufficient to cover six months of essential operational expenses,. The current value of this reserve is £26,664, and is currently met.

Friends of St Andrew SCIO

Report of the Trustees
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New Trustees are put forward by the members of the SCIO for election.

Organisational structure

The Board of Trustees meets bi-annually to review progress on activities and take the necessary and appropriate decisions as necessary and appropriate. Recommendations for further discussion and decisions are made at the Board meeting.

Induction and training of new trustees

Training and relevant information on The Friends of St Andrew is given to new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

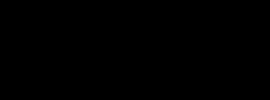
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC052279 (Scotland)

Registered Charity number
SC052279



Trustees

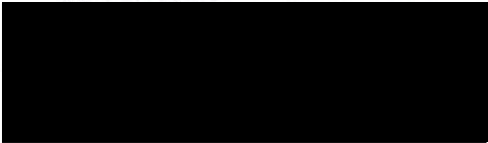


Independent Examiner



Colin McNally B.A. Hon's; F.C.M.A
Parris and McNally Limited
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

Approved by order of the board of trustees on 19/03/2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Friends of St Andrew SCIO

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

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.

[REDACTED]
The Chartered Institute of Management Accountants

[REDACTED]
Parris and McNally Limited
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

Date:

Friends of St Andrew SCIO

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

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 31.12.24 Total funds £	Period 26.1.23 to 31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		82,290	-	82,290	64,094
Charitable activities					
Grants		-	20,226	20,226	-
Other trading activities	2	<u>2,089</u>	<u>-</u>	<u>2,089</u>	<u>6,440</u>
Total		<u>84,379</u>	<u>20,226</u>	<u>104,605</u>	<u>70,534</u>
EXPENDITURE ON					
Charitable activities					
Char		84,683	-	84,683	63,308
Other		<u>484</u>	<u>-</u>	<u>484</u>	<u>-</u>
Total		<u>85,167</u>	<u>-</u>	<u>85,167</u>	<u>63,308</u>
NET INCOME/(EXPENDITURE)		(788)	20,226	19,438	7,226
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>7,226</u>	<u>-</u>	<u>7,226</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>6,438</u>	<u>20,226</u>	<u>26,664</u>	<u>7,226</u>

The notes form part of these financial statements

Friends of St Andrew SCIO

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Cash at bank		6,438	20,226	26,664	7,226
NET CURRENT ASSETS		<u>6,438</u>	<u>20,226</u>	<u>26,664</u>	<u>7,226</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>6,438</u>	<u>20,226</u>	<u>26,664</u>	<u>7,226</u>
NET ASSETS		<u>6,438</u>	<u>20,226</u>	<u>26,664</u>	<u>7,226</u>
FUNDS					
Unrestricted funds	5			6,438	7,226
Restricted funds				20,226	-
TOTAL FUNDS				<u>26,664</u>	<u>7,226</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/03/2025 and were signed on its behalf by:



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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the SCIO, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.12.24	Period 26.1.23 to 31.12.23
	£	£
Fundraising events	<u>2,089</u>	<u>6,440</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,094	-	64,094
Other trading activities	<u>6,440</u>	<u>-</u>	<u>6,440</u>
Total	<u>70,534</u>	<u>-</u>	<u>70,534</u>
EXPENDITURE ON			
Charitable activities			
Char	<u>63,308</u>	<u>-</u>	<u>63,308</u>
NET INCOME	<u>7,226</u>	<u>-</u>	<u>7,226</u>
TOTAL FUNDS CARRIED FORWARD	<u>7,226</u>	<u>-</u>	<u>7,226</u>

5. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	7,226	(788)	6,438
Restricted funds			
GRANTS	-	20,226	20,226
TOTAL FUNDS	<u>7,226</u>	<u>19,438</u>	<u>26,664</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,379	(85,167)	(788)
Restricted funds			
GRANTS	20,226	-	20,226
TOTAL FUNDS	<u>104,605</u>	<u>(85,167)</u>	<u>19,438</u>

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

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.12.23 £
Unrestricted funds		
General fund	7,226	7,226
	<u>7,226</u>	<u>7,226</u>
TOTAL FUNDS	<u>7,226</u>	<u>7,226</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,534	(63,308)	7,226
	<u>70,534</u>	<u>(63,308)</u>	<u>7,226</u>
TOTAL FUNDS	<u>70,534</u>	<u>(63,308)</u>	<u>7,226</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Friends of St Andrew SCIO

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

	Year Ended 31.12.24 £	Period 26.1.23 to 31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	2,901
Donations	12,302	10,248
Gift aid	-	4,635
WISE	20,697	18,272
Reimbursements	4,083	693
Pilgrimage (Adult and Youth)	45,103	27,345
Refund	<u>106</u>	<u>-</u>
	82,290	64,094
Other trading activities		
Fundraising events	2,089	6,440
Charitable activities		
Grants	<u>20,226</u>	<u>-</u>
Total incoming resources	104,605	70,534
EXPENDITURE		
Charitable activities		
Sundries	474	-
Apostolate	7,311	5,484
Pilgrimage (Adult and Youth)	53,492	36,742
Savings jar	-	2,900
WISE	<u>22,921</u>	<u>18,182</u>
	84,198	63,308
Other		
Foreign Exchange	484	-
Support costs		
Finance		
Bank charges	<u>485</u>	<u>-</u>
Total resources expended	<u>85,167</u>	<u>63,308</u>
Net income	<u>19,438</u>	<u>7,226</u>

This page does not form part of the statutory financial statements