

OSCR

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Abiding Heart Education
Other names charity is known by	Abiding Heart
Registered charity number	SC052307
Charity's principal address	
	Postcode DG7 1DT

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

17			
18			
19			
20			

1
APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
N/A	

Structure, governance and management

Type of governing document

SCIO Single-tier

Trustee recruitment and appointment

Appointment/retiral

19 The board may at any time appoint any person (subject to clause 15 and providing they are not debarred under clause 17a to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

20 At the conclusion of the first AGM, one third (to the nearest round number) [or 1] of the charity trustees shall retire from office; the question of which of them is to retire shall be determined by some random method.

21 At the conclusion of each AGM (other than the first):

(a) any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed under clause 23 during that period) shall retire from office;

(b) out of the remaining charity trustees, one third (to the nearest round number) [or 1] shall retire from office.

22 The charity trustees to retire under paragraph (b) of clause 21 shall be those who have been longest in office since they were last appointed or re appointed; as between persons who were last appointed/re-appointed on the same date, the question of which of them is to retire shall be determined by some random method.

23 A charity trustee who retires from office under clause 20 or 21 at the conclusion of an AGM shall be eligible for re-appointment under clause 19 at the next board meeting.

24 A charity trustee vacating office at the conclusion of an AGM will be deemed to have been re-appointed at the board meeting which next follows unless:

(a) they advise the board that they do not wish to be re-appointed; or

(b) a resolution for the re-appointment of that charity trustee was put to the board meeting and was not carried.

Appointment of [chief executive] as a charity trustee

24A. The board shall, at the first board meeting following the appointment of any individual as the [chief executive] of the organisation, appoint them as a charity trustee.

24B. The chief executive shall continue to be a charity trustee unless and until they cease (for any reason) to hold the post of [chief executive] of the organisation."

Termination of office

25 A charity trustee will automatically cease to hold office if:

(a) they become disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005;

(b) they become incapable for medical reasons of carrying out their duties as a charity trustee - but only if that has continued (or is expected to continue) for a period of more than six months;

Objectives and activities

Charitable purposes

The organisation's purposes are:

1 The advancement of theory and practice of (formal and informal) education through the promotion of: personal and inner development; wellbeing; resilience; self-enquiry and healing; transformational education (learning for self-development, human flourishing and well-being); experiential education (learning through seeing, thinking, feeling, doing, intuiting and understanding); contemplative education (learning through listening, reflecting, enquiry and critical thinking, discerning, discussing, meditating and applying, as well as, linking personal experiences, meaning making and universal ethics to foster, richer, wiser relationships with the subject matter, oneself and others, to engage empathetically with the world); and artistic education and experiences.

2 To advance education, by using the contemplative education approach to promote wisdom, loving-kindness and compassion, awareness, peace, and harmony through interfaith engagement.

3 The advancement of the arts by exposing the public to the arts, as well as, increasing individuals' involvement in the arts through

Summary of the main activities in relation to these objects

Set up Abiding Heart's centre in Castle Douglas and everything it entails from physical facility, health and safety, policies and procedures related to the premise, and more.

Set up a gallery shop for the purpose of raising funds for the charity. Set up a reception room with information about the charity and its activities. This included posters, leaflets and the charity shop's front window.

Study the area, understanding the sense of place, heritage, and the demographic of the local community. This study continues in 2025 and will form the basis for designing activities geared towards local community and heritage.

Lay foundation to design new contemplative courses to be a combination of e-course, and in-person courses.

Fundraising: search for new possible funders, wrote proposals and letters to potential donors.

Achievements and performance

Summary of the main achievements of the charity during the financial period

Setting up Abiding Heart's centre and gallery shop in Castle Douglas.
This included
Setting up gallery and shop
setting up a reception room with information about the charity. information includes posters, leaflets, a website, social media.
Paint some of the premise and improve facility
Set up contemplative meeting room
Set up experiential learning rooms
Health and safety and policies and procedures related to the premise.

Due to a shortage of funding we were able to do only part of the improvements the centre needs. Our hope is that we can raise enough money to complete the improvement work on the physical facility.

We conducted open days.
We were able to generate some interest in the local community but this will be a gradual process that will take time.

We offered short workshops for parents.
We offered short study and art retreats.
We began studying the area's sense of place, history and heritage to design from 2025 curriculum content that integrates these elements into our activities.

- Our objectives for 2025:
- Continue setting up the physical environment of the centre
 - Study, research, review and reformat our existing courses and design new courses and e-course.
 - Look at setting up the Abide Experiential Learning Hub with the aim of starting this programme in the autumn of 2026.
 - Research and design new short programmes (including 1:1 workshops)
 - Continue to offer short courses and heritage online courses as we did this year.
 - Fundraise to be able to conduct our education activities

Financial review

Brief statement of the charity's policy on reserves

Policy on reserves: Reserves are carried over to the next fiscal year to be used for the charity's activities, operating costs and overhead cost.

Details of any deficit

N/A

Donated facilities and services (if any)

The trustees donated in kind as well as donated funds, time, knowledge and expertise to prepare the content, website, posters, set up the centre in Castle Douglas, create leaflets about the charity and the services we offer.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)  

Full name(s) 

Position (e.g. Chair) Chair

Date 2.9.2025

APPENDIX 3



Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Signed**:

Name:

Relevant professional
qualification(s) or body
(if any):

Address

Independent examiner's report on the accounts

v2

Charity name

Abiding Heart Education

SC052307

Period start date

Day

Month

Year

01

01

2024

to

Day

Month

Year

31

12

2024

1 - 12

(remember to include the page
numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Date:

05.09.25

Chartered Accountants Ireland

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

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Report to the
trustees/members of

Registered charity
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On the accounts of the
charity for the period

Set out on pages

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responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Signed*
Name

Relevant professional
qualification(s) or body
(if any):

Address:

Independent examiner's report on the accounts

v2

Charity name
Abiding Heart Education

SC052307

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	4,209				4,209	- 0
					- 0	
					- 0	
					- 0	
Total	4,209	- 0	- 0	- 0	4,209	- 0
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Abiding Heart Education USA	13,168		13,168	
			- 0	
			- 0	
			- 0	
Total	13,168	- 0	13,168	- 0
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
tuition fees from courses we offer	1,019				1,019	
Sales	268				268	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
Total	1,287	- 0	- 0	- 0	1,287	- 0

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Building expenses	5790	- 0	- 0	- 0	5,790	- 0
Setting up centre related expenses	3491	- 0	- 0	- 0	3,491	- 0
Marketing and promotion	159				159	
Petrol	115				115	
Ongoing bills (Insurance etc)	1,092				1,092	
Postage & stationery	40				40	
Electricity	1,393				1,393	
Internet	361				361	
Difference	17				17	
					- 0	
					- 0	
Total	12,458	- 0	- 0	- 0	12,458	- 0

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	4,209	- 0	- 0	- 0	4,209	- 0
Legacies	- 0	- 0	- 0	- 0	- 0	- 0
Grants	13,168	- 0	- 0	- 0	13,168	- 0
Receipts from fundraising activities	268	- 0	- 0	- 0	268	- 0
Gross trading receipts	- 0	- 0	- 0	- 0	- 0	- 0
Income from investments other than land and buildings	- 0	- 0	- 0	- 0	- 0	- 0
Rents from land & buildings	- 0	- 0	- 0	- 0	- 0	- 0
Gross receipts from other charitable activities	1,019	- 0	- 0	- 0	1,019	- 0
Sub total	18,664	- 0	- 0	- 0	18,664	- 0
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	- 0	- 0	- 0	- 0	- 0	- 0
Proceeds from sale of investments	- 0	- 0	- 0	- 0	- 0	- 0
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	18,664	- 0	- 0	- 0	18,664	- 0
Payments						
Expenses for fundraising activities					- 0	
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities	12,458				12,458	
Grants and donations					- 0	
Governance costs:					- 0	
Audit / independent examination					- 0	
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
Sub total	12,458	- 0	- 0	- 0	12,458	- 0
Payments relating to asset and investment movements						
Purchases of fixed assets	- 0	- 0	- 0	- 0	- 0	- 0
Purchase of investments	- 0	- 0	- 0	- 0	- 0	- 0
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total payments	12,458	- 0	- 0	- 0	12,458	- 0
Net receipts / (payments)	6,206	-	-	-	6,206	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year		-	-	-		-
Nature and purpose of funds						

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	-				- 0	
Legacies	- 0	- 0	- 0	- 0	- 0	
Grants					- 0	
Receipts from fundraising activities					- 0	
Gross trading receipts					- 0	
Income from investments other than land and buildings					- 0	
Rents from land & buildings	- 0	- 0	- 0	- 0	- 0	- 0
Gross receipts from other charitable activities					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	- 0	- 0	- 0	- 0	- 0	- 0
Proceeds from sale of investments						
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	- 0	- 0	- 0	- 0	- 0	- 0
Payments						
Expenses for fundraising activities					- 0	
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities					- 0	
Grants and donations					- 0	
Governance costs:					- 0	
Audit / independent examination					- 0	
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Payments relating to asset and investment movements						
Purchases of fixed assets					- 0	
Purchase of investments					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total payments	- 0	- 0	- 0	- 0	- 0	- 0
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds