Registered number: 03678243
Charity number: 1072964

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

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SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Directors	Dr Samuel Kofi Afrane (resigned 7 July 2025) Dr Ramon Wayne Baker (resigned 7 July 2025) Dr Christian Hellwig, Chairman Mrs Monika Kuschmierz, Chief Executive Mr Kwame Adu (appointed 7 July 2025) Mr Jose Joshua Ortiz Gonzales Dr Margaret Kaniki Siwale Mr Andrew McKenzie Mr Derek Mark Heasman Ms Shirley Maotsai Wang
Company registered number	03678243
Charity registered number	1072964
Registered office	Lytchett House, 13 Freeland Park Wareham Road Poole Dorset BH16 6FA
Independent auditors	UHY Hacker Young Fitch Limited Statutory Auditors & Chartered Accountants Suite 2.06, Custom House Custom House Square Belfast BT1 3ET
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA HSBC 186 Broadway Didcot Oxon OX11 8RP Spar- und Kreditbank eG Postfach 4085 58426 Witten Germany
Solicitors	Pothecary Witham Weld 70 St. George's Square London SW1V 3RD

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors (who are also Trustees of the charitable company) present their annual report together with the audited financial statements of the Scripture Union International Council for the 1 January 2025 to 31 December 2025. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

Scripture Union International Council (SUIC) is registered as a charitable company limited by guarantee under company registration number 3678243 and was set up by a Memorandum of Association on 3rd December 1998.

SUIC is also registered as a charity with the Charities Commission for England & Wales under registration number 1072964.

b. Methods of appointment or election of Directors

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum of Association.

The Directors and trustees for the purposes of charity law form a Global Board, having been appointed by the General Assembly.

Members of the General Assembly comprise:
- a Chair;
- an Honorary Treasurer;
- an International Director; and
- ex-officio the chair, or in his or her absence the person entitled to exercise the functions of the chair (which may include the national or most senior executive director), or in his or her absence the person duly appointed to the satisfaction of the Global Board to represent the function of the chair) of each National Movement.

The Global Board shall number no more than eleven Directors who comprise:
- Ex-officio the Chair;
- Ex-officio the Honorary Treasurer;
- Ex-officio the International Director;
- up to eight Directors elected; and
- up to two Directors co-opted.

The names of the Global Board are listed on the legal and administrative information page. The Global Board manage the affairs of the General Assembly but must refer all matters of major policy to the members of the General Assembly, which will meet every year either in person or via an electronic meeting.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management (continued)

c. Policies adopted for the induction and training of Directors

New Directors undergo an orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the strategic plan and recent financial performance of SUIC. During the induction they meet key employees and other Directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

d. Related party relationships

Transactions with SU Movements have not been treated as related parties. The Company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

Objectives and activities

a. Policies and objectives

SUIC's objects are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith by:

- making God's good news known to children, young people, and families; and
- encouraging people of all ages to meet God daily through the Bible and prayer,

so that they may come to personal faith in our Lord Jesus Christ, grow in Christian maturity and become both committed Church members and servants of a world in need.

To fulfil our common vision, SUIC is walking alongside National Movements, inspiring and equipping effective ministry, and creating a Kingdom-minded community.

b. The Scripture Union Movement

Scripture Union worldwide comprises national and other movements - currently 134 in 120 countries each with its own governing Council or Committee. Each movement is autonomous in its own right but has adopted the Statement of Aims, Belief and Working Principles set out in the Articles of Association of the Scripture Union International Council.

c. Grant-making policies

Grants are made by SUIC to Scripture Union National Movements in order to further their work and in accordance with the objects of the charitable company.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Objectives and activities (continued)

d. Main activities undertaken to further the Company's purposes for the public benefit

The directors are aware of the Charity's Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. This is taken into consideration when reviewing SUIC's aims and objectives in planning future activities.

SUIC has, in their directors' view, met the public benefit requirement by:

- supporting National Movements in their activities
- providing ministry and governance training to leaders and volunteers
- developing and sharing resources providing educational benefit to communities in various countries
- making grants to National Councils, who through their work are helping to ensure that future generations will continue to know God and develop personal relationships with Him
- providing development loans to enable National Councils continue their work.
- providing emergency funding to National Councils in need because of political or economic instability in the country.

e. Strategic Framework

With respect to strategic planning, the Directors have decided to organize the work of SUIC within four focus areas. In summary, these cover the areas of excellent ministry, fostering cross community collaboration between National Movements, developing trusted partnerships with like-minded agencies, and promoting sustainability initiatives. Administration and governance support the focus areas.

Achievements and performance

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

a. Review of activities

The following paragraphs provide a summary of the charity's principal activities during 2025:

Policy and Oversight
In 2025, the Global Board met twice in person and three times online to oversee the work of the Global Team. Various new policies were discussed and approved by the Board, including an AI Policy and a Travel Safety Policy.

With the Chair´s and the Treasurer´s terms coming to an end in 2026, the Board invested time in discussing the Board development following a thorough self-assessment. New potential Board members were identified, and the Nominations Committee commenced its work.

Strategic Development
The year 2025 was a year of consolidation and planning. The outcomes of the Global Gathering in 2024 and the priorities the National Movements had identified were shaped into a strategic plan for the years 2025-2028. The Global Team developed a draft which the Board discussed, refined and approved. The team then worked out an action plan, and the new strategic plan began to be operationalised in the second half of 2025.

The International Director met with Global Team members, National Movement leaders, partners, and key donors in: England, USA, Switzerland, Germany, South Africa, Malaysia, Philippines, France, Greece, Thailand, Australia, and Korea. The Global Team connected online on a regular basis with the International Director. Also, a great number of online meetings were held with partners and donors.

The follow-up mentoring program for the Young Ambassadors, launched after the 2024 Global Gathering, concluded in September 2025 with an online celebratory gathering. Including the Young Ambassadors in the Global Gathering, giving them a voice, and accompanying them through the mentoring year proved very successful and inspiring, and will inform how SUIC continues to develop young leaders going forward.

Ministry
Building on the encouraging response from the initial pilot in Uganda in November 2024 the Young Entrepreneurs Program was held in South Africa, responding to the reality of high youth unemployment in many African countries. The Biblical curriculum, an outcome of the Resource Writers' Workshops under the Bible Engagement Initiative, helps young people explore their God-given gifts and create businesses together.

The response was extraordinary: the program spread like wildfire as participants went home to set up further small Bible and business groups, and more than 100 small businesses were started as a direct result. SUIC continues to plan for further scaling of this initiative as a key strand of the 2025–2028 strategic plan.

In partnership with A Rocha International and the British and Foreign Bible Society, SUIC began the development of a theological framework on Creation Care. This collaborative work brings together biblical scholarship, environmental expertise, and Scripture Union's ministry experience with children and young people. The framework is intended to equip National Movements to engage thoughtfully with creation care as an expression of Christian discipleship, and to provide a sound theological foundation for ministry resources, training, and conversations within the global SU community.

The SUIC Project Management Trainer, together with other team members, continued to deliver training to help National Councils implement a robust project management methodology. In 2025, three regional group training's were successfully delivered: one in the United Arab Emirates for movements from restricted countries, one in Thailand for leaders from East and West Asia, and one in Australia for leaders from the Pacific Islands. Participants in each cohort committed to ongoing online training, reading assignments, and practical tasks, supporting one another in developing well-thought-through projects that strengthen ministry impact.

Following the conclusion of the three-year Child Protection Training project in 2024, SUIC continued in 2025 to deliver Child Protection training on an ongoing, regular basis. The global virtual Community of Practice for child protection representatives continued to facilitate the sharing of best practice between National Movements, and

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

SUIC remained engaged in the newly formed Global Child Protection network of expert agencies focused on raising awareness of child protection within churches and Christian agencies globally.

The digital network, bringing together National Movements who want to share best practice in digital ministry, and the network for female leaders, both continued their collaboration virtually.

The Ministry Specialists continued to engage with global partners in the areas of sports ministry, family ministry, and general children's and youth ministry, and were available for training needs that National Councils or Community Groups requested.

Community
Various Community Group meetings were facilitated by SUI team members, partly as face-to-face meetings, partly as online gatherings. Global Team and Board members participated to connect with key leaders, to understand the needs of the National Movements, to present resources that have been developed by the Global Team, and to discuss future plans.

Ministry related webinars, and Community Group related virtual events, brought together leaders, staff and volunteers from many National Movements for collaboration and sharing. The Field Development Directors created the space for Directors to learn from their peers, pray for each other and support each other in practical ways such as sharing resources or helping less equipped movements with material support.

The Global Week of Prayer in November connected National Councils and the Global Team and Board for online prayer and Bible reading. A Global Day of Prayer for children was facilitated by the Global Team in collaboration with National Movement leaders and brought together more than 400 children from National Movements for an online event.

Sustainability
The Field Development Directors worked with National Movements to help them set strategic goals and develop their ministry capacity and sustainability. A significant focus continued to be the development of good governance, and the Field Development Directors supported National Boards in their succession planning processes.

A particular area of attention in 2025 was the accompaniment of National Movements operating in restricted countries, where ministry to children and young people takes place under significant political, legal, or social constraints. SUIC supported these movements through pastoral care, prayer, discreet practical support, and tailored governance and capacity-building assistance, recognizing that sustainability in these contexts requires careful attention to security, contextual wisdom, and the resilience of local leaders. The Project Management Training delivered in the United Arab Emirates for leaders from restricted countries (reported above under Ministry) formed part of this wider commitment.

The International Director, in consultation with key staff in different parts of the world, identified worthwhile projects worldwide and made them known to potential donors. Gifts were given for these projects from individual donors, trusts, or National Councils both to SUIC and directly to the relevant National Councils. Only gifts received by the SU International Council are reflected in its financial statements. These gifts were placed in Restricted Reserves and grants were then made at the appropriate times to the relevant recipients in accordance with the donors' instructions.

Partnership
SUIC has a policy of developing trusted partnerships with other like-minded agencies and has identified this as one of its strategic action areas.

The International Director connected with various strategic global ministry partners either at their global gatherings or at online meetings, including NxtMove, International Fellowship of Evangelical Students (IFES), United Bible Societies (UBS), Bible Society, Christian Camping International (CCI), the Lausanne Movement, and the World Evangelical Alliance (WEA) to name but a few. A new partnership with A Rocha International, a Christian environmental organization, was developed during the year.

Achievements and performance (continued)

The International Director continued chairing the Forum of Bible Agencies International (FOBAI).

The ultimate goal for SUI´s global partnerships is for the benefit for the National Councils.

Administration/Governance (incl. Communications)
The International Director worked with the UK team to further improve finance and administration systems.

SUIC continued to develop its social media presence with the generous volunteer work of a social media company and kept communication going via monthly newsletters, sharing information and stories of the work from around the world. Two monthly publications, “Global Prayers” and “Global Stories”, are produced on a regular basis to connect National Councils in prayer and inform the interested public about the work being undertaken.

The Global Board has responsibility for reviewing salary policy and salary structures. Proposed changes are recommended by the International Director to the Global Board based on benchmarking salaries against other relevant mission agencies. The annual levels of key management remuneration are approved by the Global Board. Salaries were adjusted to current standards during the year.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

b. Plans for future periods

The charitable company plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. The new strategic plan for 2025–2028 was presented to the global SU community in 2025 and began to be operationalised in the second half of the year. The four focus areas remain:

Ministry
The Global Team will support the National Movements in making their ministries more effective to reach children and young people with the good news of Jesus and help them grow to be lifelong followers of Jesus. SUIC will do this by:

- Facilitating the sharing of best practice ministry models around the world.
- Helping movements to develop culturally adequate and up-to-date ministry resources.
- Delivering training and peer-learning opportunities.
- Stirring conversations that help to critically reflect on current ministry and Bible engagement practices and question the status quo.

Community
SUIC connects National Movements to be a supportive, interdependent community, strengthening one another in SU's shared life and mission. SUIC is doing this by:

- Organising and facilitating annual or bi-annual Community Group meetings.
- Encouraging the sharing of resources.
- Connecting the Global SU Community through "Global Prayers", "Global Stories", the Global Week of Prayer, and other communications.
- Creating (digital) learning opportunities and facilitating networks for special interest groups (e.g., publishing).
- Creating opportunities for peer-learning, job-shadowing, and internships for staff.
- Inducting new leaders from National Movements to help them understand the SU ethos.
- Being 'knowledge brokers' within the global SU community.
- Developing young leaders under the age of 35 and creating a space for their ideas and competencies, connecting them with the Global Team and Board
- Offering pastoral care to leaders and next level leaders

Sustainability
SUIC supports the National Movements in achieving sustainability, thus unlocking resources for further development of SU globally. SUIC will do this by

- Working with individual movements on governance issues.
- Helping National Movements review their strategic plans.
- Supporting National Movements in their leadership transitioning.
- Organising fundraising training.
- Helping National Movements identify new sources of income.
- Supporting and mentoring NMs in times of crisis or conflict.

Partnership
SUIC will act as a trusted partner and nurture relationships with international Christian agencies, funding bodies and churches, fostering partnerships and connections with National Movements, thus being the voice of National Movements, especially those with a weaker voice. SUIC will do this by

- Building trust relationships with like-minded organizations for mutual learning and sharing with a key focus on global Children and Youth Ministry partners, Bible Agencies, and Churches.
- Creating new resources in collaboration with global ministry partners.
- Encouraging global partners to develop working partnerships with local National Movements.

Administration and Governance
SUIC will continue to deliver excellent governance and management, as well as ensuring sufficient resources to fulfil its global mission in a transparent, effective, and ethical manner.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

a. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Directors have established a policy to hold a level of general unrestricted reserves (excluding designated funds) at a balance in the range 25% to 50% of annual operational costs, in order to allow for changes in expected cash flow patterns and to be able to meet operational costs for periods normally associated with employee redundancy provisions. This is reviewed on an annual basis.

The level of general unrestricted reserves at 31 December 2025 was £389,259 (2024: £401,602), which equates to around 36% of total general expenditure for 2025. The level of reserves is therefore deemed satisfactory.

In certain circumstances donors may express a form of non-binding preference as to the use of their donations that falls short of imposing formal restrictions. SUI includes such funds as part of its unrestricted funds, but to respect these donors' wishes, the Global Board may decide to designate funds in order to meet particular objectives reflecting the preferences expressed by the donors. The specific purposes for which funds are designated are approved by the Global Board, and monies so designated are set aside specifically for the purpose for which they are designated and no other purpose. The funds are spent within a reasonable time from receipt. All expenditure is subject to approval, in advance, of the International Director, and where it is material, by the Treasurer. In addition to a reasonable allocation of staff costs, other costs directly associated with supporting the activity may be charged provided these are fully evidenced and documented.

Unrestricted funds that have been designated for specific purposes are set out in note 13, which are:

- Discretionary Fund: for urgent needs of staff in the Scripture Union movements.
- International Development Fund: to assist in the development of Scripture Union movements around the world.
- Transition Fund: for costs associated with the restructuring of the Scripture Union movement from a regional to a global model.

If a number of designated funds become redundant as the restructure progresses, they would be transferred back to General Funds at the year-end. The level of designated reserves at 31 December 2025 was £86,329 (2024: £264,345).

c. Investments policy

The directors maintain a policy of balancing returns on funds invested and an acceptable level of risk. In 2025 the directors reviewed their global banking arrangements. Further adjustments will be made in 2026 and monitored on an ongoing basis.

d. Principal risks and uncertainties

The Directors have identified the severity of the risks to which the charity is potentially exposed. They have also considered the likelihood of those risks. Steps taken to mitigate those risks have been assessed in light of both the severity and likelihood of each risk. Risks have been summarised into appropriate categories covering the principal areas of governance, operational, financial, external, and regulatory risk.

The Global Board risk register is reviewed twice a year and mitigating actions agreed upon.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

e. Finance

Unrestricted incoming resources for the year amounted to £552,363 (2024: £718,649) of which £408,981 (2024: £464,417) came from National and Regional Councils. The International Council invites voluntary contributions from the various movement Councils to finance its activities in line with the scale of their operations in proportion to the worldwide activities of the movement. These are taken up as income at the time of the commitment from the national movement.

Unrestricted and designated expenditure for the year amounted to £730,508 (2024: £734,499) mainly for salaries, related costs and travel. This also includes grants of £134,967 (2024: £147,139) which were made to National Councils.

Restricted incoming resources amounted to £326,141 (2024: £470,952) and restricted expenditure £359,595 (2024: £514,002).

Total fund balances at 31 December 2025 were £1,261,298 (2024: £1,485,110); unrestricted general funds standing at £389,259 (2024: £401,601), unrestricted designated funds at £86,239 (2024: £264,345) and restricted funds at £785,710 (2024: £819,164).

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

Statement of Directors' responsibilities

The Directors (who are also the Trustees of the Company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, UHY Hacker Young Fitch Limited, have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditors at a meeting of the Directors.

Approved by order of the members of the board of Directors on 26 June 2026 and signed on their behalf by:

Christian Hellwig

.....
Dr Christian Hellwig
Chairman

.....
Dr Margaret Kaniki Siwale
Director

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL

Opinion

We have audited the financial statements of Scripture Union International Council (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the Trustees of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows.

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations. As part of the audit in accordance with ISAs (UK) we exercised professional judgment and maintained professional skepticism throughout the audit. We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector and we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and Charities Act 2022.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations. We obtained an understanding of internal controls relevant to the audit in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion of the effectiveness of the Company's internal controls.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify any unusual or unexpected relationships; tested journal entries to identify unusual transactions; evaluated the appropriateness of accounting policies used, including managements' use of the going concern basis of accounting, and the reasonableness of accounting estimates and related disclosures made by management; and investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included but were not limited to agreeing financial statement disclosures to underlying supporting documentation; reading the minutes of meetings of those charged with governance; and enquiring of management as to actual and potential litigation and claims.

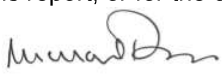
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCRIPTURE UNION INTERNATIONAL COUNCIL (CONTINUED)

Use of our report

This report is made solely to the charitable Company's directors (who are also the Members), as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable Company's directors those matters we are required to state to them in an Auditors' 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 charitable Company and its directors, as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Fitch (Senior statutory auditor)
for and on behalf of
UHY Hacker Young Fitch Limited
Statutory Auditors & Chartered Accountants
Suite 2.06, Custom House
Custom House Square
Belfast
BT1 3ET

26 June 2026

SCRIPTURE UNION INTERNATIONAL COUNCIL

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*As restated Total funds 2024* £
Income from:					
Donations and legacies	3	**536,139**	**326,141**	**862,280**	*1,173,119*
Other income	4	**16,224**	**-**	**16,224**	*16,482*
Total income		**552,363**	**326,141**	**878,504**	*1,189,601*
Expenditure on:					
Charitable activities	5	**730,508**	**359,595**	**1,090,103**	*1,248,501*
Total expenditure		**730,508**	**359,595**	**1,090,103**	*1,248,501*
Net movement in funds before other recognised gains/(losses)		**(178,145)**	**(33,454)**	**(211,599)**	*(58,900)*
Other recognised gains/(losses):					
Other losses		**(12,213)**	**-**	**(12,213)**	*(19,746)*
Net movement in funds		**(190,358)**	**(33,454)**	**(223,812)**	*(78,646)*
Reconciliation of funds:					
Total funds brought forward		**665,947**	**819,164**	**1,485,111**	*1,563,757*
Net movement in funds		**(190,358)**	**(33,454)**	**(223,812)**	*(78,646)*
Total funds carried forward		**475,589**	**785,710**	**1,261,299**	*1,485,111*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 33 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)
REGISTERED NUMBER: 03678243

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024 £*
Fixed assets					
			-		-
Current assets					
Debtors	10	**203,512**		*257,332*	
Cash at bank and in hand		**1,127,779**		*1,270,304*	
		1,331,291		*1,527,636*	
Current liabilities					
Creditors: amounts falling due within one year	11	**(69,993)**		*(42,526)*	
Net current assets			**1,261,298**		*1,485,110*
Total assets less current liabilities			**1,261,298**		*1,485,110*
Net assets excluding pension asset			**1,261,298**		*1,485,110*
Total net assets			**1,261,298**		*1,485,110*
Charity funds					
Restricted funds	13		**785,710**		*819,164*
Unrestricted funds					
Designated funds	13	**86,329**		*264,345*	
General funds	13	**389,259**		*401,601*	
Total unrestricted funds	13		**475,588**		*665,946*
Total funds			**1,261,298**		*1,485,110*

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors on 26 June 2026 and signed on their behalf by:

Christian Hellwig

.....
Dr Christian Hellwig
Chairman

.....
Dr Margaret Kaniki Siwale
Director

The notes on pages 19 to 33 form part of these financial statements.

SCRIPTURE UNION INTERNATIONAL COUNCIL
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(139,947)**	*(205,243)*
Cash flows from investing activities		
Dividends, interests and rents from investments	**16,224**	*16,482*
Net cash provided by investing activities	**16,224**	**16,482**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(123,723)**	**(188,761)**
Cash and cash equivalents at the beginning of the year	**1,251,502**	*1,440,263*
Cash and cash equivalents at the end of the year	**1,127,779**	*1,251,502*

The notes on pages 19 to 33 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Scripture Union International Council is a registered charitable company limited by guarantee under company registration number 3678243.

The company's registered office is situated at 13 Wareham Road, Lytchett Matravers, Poole, England, BH16 6FA.

The charitable company's main objectives are to support the work of Scripture Union throughout the world in its aims of advancing the Christian faith.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Scripture Union International Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.7 Gift Aid

Where the right to receive Gift Aid has been established, the amount receivable is recognised as investment income in the Statement of financial activities.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations			
Donations	86,980	326,141	**413,121**
Contributions from SU Movements	408,981	-	**408,981**
Team Support	40,178	-	**40,178**
Subtotal detailed disclosure	536,139	326,141	**862,280**
Total 2025	536,139	326,141	**862,280**

	As restated Unrestricted funds 2024 £	*As restated Restricted funds 2024 £*	*As restated Total funds 2024 £*
Donations			
Donations	*168,874*	*470,952*	*639,826*
Contributions from SU Movements	*464,417*	-	*464,417*
Team support	*68,876*	-	*68,876*
Subtotal detailed disclosure	*702,167*	*470,952*	*1,173,119*
Total 2024 as restated	*702,167*	*470,952*	*1,173,119*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

4. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest	16,224	**16,224**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Bank interest	*16,482*	*16,482*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Ministry	218,805	94,321	**313,126**
Community	128,296	60,290	**188,586**
Sustainability	222,791	126,144	**348,935**
Partnership	66,210	28,985	**95,195**
Governance	94,406	49,855	**144,261**
Total 2025	730,508	359,595	**1,090,103**

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	As restated Unrestricted funds 2024 £	*As restated Restricted funds 2024 £*	*As restated Total 2024 £*
Ministry	*108,046*	*170,515*	*278,561*
Community	*162,312*	*78,065*	*240,377*
Sustainability	*223,462*	*163,336*	*386,798*
Partnership	*110,320*	*37,532*	*147,852*
Governance	*130,359*	*64,554*	*194,913*
Total 2024 as restated	*734,499*	*514,002*	*1,248,501*

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	**Grant funding of activities 2025 £**	**Support costs 2025 £**	**Total funds 2025 £**
Ministry	162,939	32,033	118,154	**313,126**
Community	60,290	23,394	104,902	**188,586**
Sustainability	126,144	48,948	173,843	**348,935**
Partnership	28,985	11,247	54,963	**95,195**
Governance	49,855	19,345	75,061	**144,261**
Total 2025	428,213	134,967	526,923	**1,090,103**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

6. Analysis of expenditure by activities (continued)

	As restated Activities undertaken directly 2024 £	*As restated Grant funding of activities 2024 £*	*As restated Support costs 2024 £*	*As restated Total funds 2024 £*
Ministry	*108,176*	*34,921*	*135,464*	*278,561*
Community	*78,065*	*25,504*	*136,808*	*240,377*
Sustainability	*163,336*	*53,362*	*170,100*	*386,798*
Partnership	*37,532*	*12,262*	*98,058*	*147,852*
Governance	*64,554*	*21,090*	*109,269*	*194,913*
Total 2024 as restated	*451,663*	*147,139*	*649,699*	*1,248,501*

7. Auditors' remuneration

	2025 £	*2024 £*
Fees payable to the Company's auditor for the audit of the Company's annual accounts	**5,286**	*5,080*
Fees payable to the Company's auditor in respect of:		
All non-audit services not included above	**1,770**	*1,700*

8. Staff costs

	2025 £	*2024 £*
Wages and salaries	**364,786**	*363,050*
Social security costs	**2,947**	*3,528*
Contribution to defined contribution pension schemes	**9,846**	*9,653*
	377,579	*376,231*

The average number of persons employed by the Company during the year was as follows:

	2025 No.	*2024 No.*
Administration & Finance	**3**	*3*
International Director, Specialists & Field Development Staff	**5**	*5*
	8	*8*

8. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £70,001 - £80,000	**1**	*1*

During the year key management, including the International Director, received salaries totalling £124,474 (2024: £111,846).

9. Directors' remuneration and expenses

During the year, one Director received remuneration from the Company. The Company's Articles of Association authorises the payment of remuneration to the International Director, Monika Kuschmierz. Amounts are recharged from SU Germany to Scripture Union International Council relating to the International Director's salary, as well as the reimbursement of travel & related costs incurred in relation to the performance of her duties. The value of Directors' remuneration and other benefits was as follows:

		2025 £	2024 £
Mrs Monika Kuschmierz	Remuneration & associated employer social security and other costs of employment	**78,240**	*72,118*

During the year ended 31 December 2025, expenses for travel and related costs totalling £NIL were reimbursed or paid directly to Directors (2024: £Nil).

10. Debtors

	2025 £	2024 £
Due after more than one year		
	-	-
Due within one year		
Accounts receivable	**1,240**	*99,665*
Other debtors	**134,337**	*146,670*
Prepayments and accrued income	**67,935**	*10,997*
	203,512	*257,332*

Included in other debtors are funds of £87,688 (2024: £93,266) relating to deposits held by SU Malaysia on behalf of SUIC that are restricted specifically for the activities in East West Asia.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accounts payable	**43,911**	*13,832*
Other creditors	**11,751**	*6,135*
Accruals and deferred income	**14,331**	*22,559*
	69,993	*42,526*

12. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**1,127,779**	*1,270,304*

Financial assets measured at fair value through income and expenditure comprise cash & cash equivalents.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds					
Designated funds					
Discretionary Fund	19,737	29,498	(27,424)	-	21,811
International Development Fund	134,608	-	(70,090)	-	64,518
Transition Reserve	110,000	-	(110,000)	-	-
	264,345	29,498	(207,514)	-	86,329
General funds					
General Funds	401,601	522,865	(522,994)	(12,213)	389,259
Total Unrestricted funds	665,946	552,363	(730,508)	(12,213)	475,588
Restricted funds					
Development Fund	637,327	161,034	(222,681)	-	575,680
Revolving Fund	43,610	1,115	-	-	44,725
Global Emergency Relief Fund	7,684	-	(1,500)	-	6,184
Publishing Ministry	10,090	-	-	-	10,090
Sustain	12,002	5,100	(9,433)	-	7,669
Travel Fund	20,716	-	(10,071)	-	10,645
Mission Grant Activity	44,404	27,629	(15,280)	-	56,753
Staff Emergency Welfare Fund	8,602	9,015	(1,126)	-	16,491
Bible Engagement Consultation	136	-	-	-	136
Strategic Needs for Supporting NM	-	52,500	(12,419)	-	40,081
West Africa Project Fund	10,000	-	-	-	10,000
Environmental Project Fund	8,561	-	(5,669)	-	2,892
Timelanders	6,032	17,395	(21,992)	-	1,435
General Project Fund (SUEW)	10,000	52,353	(59,424)	-	2,929
	819,164	326,141	(359,595)	-	785,710
Total of funds	1,485,110	878,504	(1,090,103)	(12,213)	1,261,298

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*As restated Income* £	*As restated Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 December 2024* £
Unrestricted funds						
Designated funds						
Discretionary Fund	*14,367*	*6,840*	*(1,470)*	-	-	*19,737*
International Development Fund	*134,608*	-	-	-	-	*134,608*
Transition Reserve	*110,000*	-	-	-	-	*110,000*
	258,975	*6,840*	*(1,470)*	-	-	*264,345*
General funds						
General Funds	*442,648*	*711,809*	*(733,029)*	*(81)*	*(19,746)*	*401,601*
Total Unrestricted funds	*701,623*	*718,649*	*(734,499)*	*(81)*	*(19,746)*	*665,946*
Restricted funds						
Development Fund	*694,717*	*169,436*	*(226,826)*	-	-	*637,327*
Revolving Fund	*43,221*	*389*	-	-	-	*43,610*
Global Emergency Relief Fund	*9,590*	-	*(1,906)*	-	-	*7,684*
Publishing Ministry	*10,090*	-	-	-	-	*10,090*
Sustain	*10,974*	*5,029*	*(4,001)*	-	-	*12,002*
Travel Fund	*20,716*	-	-	-	-	*20,716*
Mission Grant Activity	*45,297*	*22,373*	*(23,266)*	-	-	*44,404*
Staff Emergency Welfare Fund	*8,831*	*1,559*	*(1,788)*	-	-	*8,602*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

13. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 January 2024 £	*As restated Income* £	*As restated Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 December 2024* £
Bible Engagement Consultation	*136*	-	-	-	-	*136*
Strategic Needs for Supporting NM	-	*187,263*	*(187,344)*	*81*	-	-
West Africa Project Fund	*10,000*	-	-	-	-	*10,000*
Environmental Project Fund	*8,561*	-	-	-	-	*8,561*
Timelanders	-	*47,403*	*(41,371)*	-	-	*6,032*
General Project Fund (SUEW)	-	*37,500*	*(27,500)*	-	-	*10,000*
	862,133	*470,952*	*(514,002)*	*81*	-	*819,164*
Total of funds	*1,563,756*	*1,189,601*	*(1,248,501)*	-	*(19,746)*	*1,485,110*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Designated funds	**264,345**	**29,498**	**(207,514)**	**-**	**86,329**
General funds	**401,601**	**522,865**	**(522,994)**	**(12,213)**	**389,259**
Restricted funds	**819,164**	**326,141**	**(359,595)**	**-**	**785,710**
	1,485,110	**878,504**	**(1,090,103)**	**(12,213)**	**1,261,298**

Summary of funds - prior year

	Balance at 1 January 2024 £	*As restated Income £*	*As restated Expenditure £*	*Transfers in/out £*	*Gains/ (Losses) £*	*Balance at 31 December 2024 £*
Designated funds	*258,975*	*6,840*	*(1,470)*	*-*	*-*	*264,345*
General funds	*442,648*	*711,809*	*(733,029)*	*(81)*	*(19,746)*	*401,601*
Restricted funds	*862,133*	*470,952*	*(514,002)*	*81*	*-*	*819,164*
	1,563,756	*1,189,601*	*(1,248,501)*	*-*	*(19,746)*	*1,485,110*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	545,581	785,710	**1,331,291**
Creditors due within one year	(69,993)	**-**	**(69,993)**
Total	475,588	785,710	**1,261,298**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024* £	*Total funds 2024* £
Current assets	*708,471*	*819,164*	*1,527,635*
Creditors due within one year	*(42,526)*	-	*(42,526)*
Total	*665,945*	*819,164*	*1,485,109*

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024* £
Net expenditure for the year (as per Statement of Financial Activities)	**(211,599)**	*(58,900)*
Adjustments for:		
Dividends, interests and rents from investments	**(16,224)**	*(16,482)*
Decrease/(increase) in debtors	**53,820**	*(110,297)*
Increase in creditors	**27,467**	*18,984*
Foreign exchange difference	**6,589**	*(38,548)*
Net cash used in operating activities	**(139,947)**	*(205,243)*

17. Analysis of cash and cash equivalents

	2025 £	*2024* £
Cash in hand	**1,127,779**	*1,251,502*
Total cash and cash equivalents	**1,127,779**	*1,251,502*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

18. Analysis of changes in net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash at bank and in hand	1,270,304	(142,525)	1,127,779
	1,270,304	(142,525)	1,127,779

19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,846 (2024: £9,653). There were no amounts payable and included in creditors at the balance sheet date (2024: £Nil).

20. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

21. Related party transactions

Transactions with SU Movements have not been treated as related parties. Monika Kuschmierz, a director, received remuneration during the year - details of which are disclosed in note 9 'Directors' remuneration and expenses'. The charitable company has not entered into any other related party transactions during the year, nor are there any outstanding balances owing between related parties at the balance sheet date.

22. PAASE disclosure

In common with many other charitable company's of our size and nature, we use our auditors to assist with the preparation of financial statements.

23. Controlling party

The charitable company is controlled by the Board of Directors.

24. Prior period adjustment

During the year, it was noted that Income and expenditure were both overstated by £175,426 due to a reporting issue. Comparative figures for income and expenditure have been restated with no impact on the net movement in funds or the total funds of the charitable company.