

The Paristamen Charity

Standing beside charities with small grants to make a big difference

The Paristamen Charity

A Scottish Charitable Incorporated Organisation

Registered charity number SC050822



ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2025

40th year since the founding of Paristamen – fourth year as a SCIO.

THE PARISTAMEN CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDING 31 MARCH 2025

Administrative Details

Name of charity:	The Paristamen Charity
Registered charity number:	SC050822
Legal form:	Scottish Charitable Incorporated Organisation (SCIO) established under the Charities and Trustee Investment (Scotland) Act 2005. The charity is a single-tier SCIO where the members are the same persons as the charity trustees.
Governing Document:	SCIO Constitution as at date of incorporation: 9 March 2021.
Charitable objects:	The objects of the SCIO are: (1) the advancement of the Christian faith; and (2) to further such other purposes which may be charitable according to the law of Scotland which are not inconsistent with (1) The objects are subject to a provision that the property of the SCIO can only be applied for purposes which are also charitable under tax law as applicable in Scotland.
Charity Trustees:	Prof Gareth G Morgan (Chair) Mrs Sharon L Morgan (Administrative Trustee) Mr David McGregor Ms Sheena Stone (until 8 June 2024) Mrs Karen Docwra (from 24 October 2024) Ms Emily Graham (from 24 October 2024). There were no changes of trustees between the end of the financial year and the date of approval of this report.
Principal Office:	The Paristamen Charity 10 Kings Court, Dunbar, Scotland EH42 1ZG Tel: 01368 864582
E-mail:	admin@paristamen.org.uk
Website:	www.paristamen.org.uk
Principal Activity of Charity:	Grant-making
Bankers/Investment Providers:	Bank of Scotland Ltd Cambridge & Counties Bank Ltd CCLA Investments Ltd
Independent Examiner:	Anne Knox FCIE 9A Biggar Road Carnwath ML11 8HJ

History and Constitutional Form

The work of Paristamen began in 1985 as a charitable trust in England and Wales. It was re-established as a CIO in England and Wales in 2014, and following the switch of base to Scotland, the CIO was also registered as a charity in Scotland. In spring 2021, Paristamen was reconstituted again as *The Paristamen Charity* (as a SCIO). References in this report to "Paristamen" in general may include the former charities mentioned.

At the end of the present financial year (31 March 2025) we marked 40 years of the work of Paristamen. An event was planned in Edinburgh for 4 April 2025 to mark the anniversary – full details will appear in the annual report for 2025/26. A booklet was produced for that event summarising 40 years of Paristamen history up to 31 March 2025: it is now available on our website at www.paristamen.org.uk/40years

Basis of Report

This report (and the accompanying accounts) are prepared to comply with Scottish charity law – the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees have also taken account of requirements for the Trustees Report in the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102). See note 1(a) in the accounts for further details.

The Trustees have taken advantage of the provisions in the SORP to omit certain information from the Trustees Report which is only required for larger charities.

Vision and Strapline

The Trustees summarise the Paristamen vision in a "strapline":

Standing alongside charities with small grants to make a big difference

The term "standing alongside" derives from the Greek word Παριστάμεν – Paristamen (Greek: we stand beside) and the strapline seeks to stress that we mainly offer small grants, and that recipients must be charitable organisations. We hope our grants will make a significant difference to their work (but it is the recipients' normal work we want to support – in most cases we do not expect that our grants will be restricted to specific projects).

Organisation

All major decisions including awards of grants are taken by the Trustees collectively. The Trustees normally meet three times during the year (usually June, November, and February) with further liaison by email between meetings. This year a further Trustees meeting was held in March to decide in principle on Anniversary Grants to be award in the year ahead (see note 9 of the accounts).

Day to day administration is handled on a voluntary basis by Sharon Morgan who acts as Administrative Trustee. Detailed negotiations with recipients of larger grants and most representation of Paristamen at external events are generally delegated to Gareth Morgan as Chair of Trustees, although all trustees are involved in attending external events from time to time. The charity has no paid staff.

During the year we said farewell to Trustee Sheena Stone who had made a very significant contribution to our thinking for the last three years, but we were delighted to welcome two new Trustees: Karen Docwra and Emily Graham: they were present as observers at the October 2024 Trustees meeting and they took part in the February and March 2025 meetings as fully appointed Trustees. Both Karen and Emily joined following an open recruitment process: we specifically invited applications from those who had been involved in successful grant applications to Paristamen.

Income, Funds and Grant Commitments

Much of the work of Paristamen is funded by donations received during the course of each year, on which tax is reclaimed under gift aid. The SCIO is recognised as a charity for tax purposes and gift aid claims are made as shown in the accounts.

The charity therefore has no restricted or endowment funds, and all of the charity's work is undertaken from unrestricted funds.

See below regarding our four grant-making programmes.

Most of our grants are paid as a single payment, but Blue Sky Grants (up to 2022/23) and Collaborative Grants (from 2024/25) are normally paid in instalments over several months: in such cases a full provision for the entire grant is made in the Statement of Financial Activities at the time when it is agreed, with unpaid instalments included as creditors in the accounts.

Grant-Making Programmes – Policy and Practice/Public Benefit

In total during the year there were three grant-making programmes as outlined below and a fourth programme was announced to take effect in 2025/26.

It is by making these grants – all of which are to support other charities – that The Paristamen Charity provides public benefit in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005.

The ultimate beneficiaries of the charity's work are not the charities to which we give grants but the beneficiaries which they support. Because of the breadth of our objects, the ultimate beneficiaries can be very varied - they include:

- (a) people who hear about the Christian faith, or who are nurtured and supported in their faith, as a result of our grants in that area
- (b) people who are in poverty or disadvantage who benefit from the additional work that results from grants we make to charities working in disadvantaged communities
- (c) people who are supported by advice charities, or by charities working with refugees, prisoners or other groups with specific needs from our grants in those areas
- (d) similar benefits can arise when we make grants which fall under other charitable purposes.

The Trustees are consciously considering who will benefit when taking decisions on the award of grants. Please refer to the Annual Accounts for the list of actual grants made.

(1) Collaborative Grants (formerly Blue Sky Grants)

For several years the Trustees sought to award a single major grant of £20,000 or £25,000 each year in a very specific field – these were known as *Blue Sky Grants*.

Due to more limited income to Paristamen in the current year, no new Blue Sky Grant was awarded in 2023/24. In the present year (2024/25) the Trustees considered that it was possible to make a new grant of £20,000, but it was decided to do this in conjunction with another grantmaker, so we refer to this as a *Collaborative Grant*. The Trustees have yet to decide whether this will continue in future years.

Two very different proposals for Collaborative Grants were considered by the Trustees in autumn 2024, and a decision was made to support a collaborative project with the Cinnamon Network ("Cinnamon") entitled *Christian action in Scottish local communities*. The £20,000 grant was awarded to allow Cinnamon to support five projects of Christian social outreach led by local churches in Scotland, primarily in disadvantaged communities: half of our grant will be passed on directly to the local churches concerned and half will fund Cinnamon's support of these projects. The project began in January 2025 and is expected to continue until June 2026.

Note: At the date of last year's Annual Report, work was still in progress arising from the Blue Sky Grant awarded in March 2023 to the University of Glasgow for a project *Faith in Scotland's Constitutional Future*. A final report on that project entitled *Discerning Scotland's Future* was launched in September 2024 and appears on the Paristamen website at: www.paristamen.org.uk/past-grant-awards/past-awards-largeblue-sky-grants/. Following negotiations with the University, £2,562 of unspent funds from that grant were returned to Paristamen in November 2024 – this appears as a negative line of expenditure in the present year's accounts.

(2) Planned Grant-Making

This programme provides unrestricted support to organisations which the Trustees have decided, as a matter of policy, to support on a long term basis - without requiring applications from the organisations concerned (apart from receipt of their Annual Report and Accounts).

Every three years the list of fields is reviewed and each year the specific recipient charities are reviewed under some of the fields.

In 2024/25 the Trustees agreed in principle to award 12 planned grants, selecting one leading charity in each of the following fields:

- Human rights
- Medical
- Christian Mission UK
- Christian Mission International
- General Overseas Development
- Christian Overseas Development
- Overseas Development specifically in the Middle East
- Housing & Homelessness
- Counselling
- Prisoners
- Refugees and Asylum Seekers.
- Climate change.

In 2024/25 Planned Grants were made in 10 of these areas – following extensive discussions at the February 2025 Trustees meeting no award was made under the headings *Christian Mission UK* or *Refugees and Asylum Seekers* – these areas will be considered further at the first Trustees meeting in 2025/26. However, the amount of each Planned Grant in 2024/25 was increased to £1,250 (mostly £1,000 in 2023/24).

By the nature of this programme, it is not possible to consider new applications, although over the years there have been cases where an organisation which was initially supported through a Responsive Grant (see below) has been allocated to the Planned grant-making programme for ongoing support.

During the year, the Trustees agreed that *all* grants would normally only be made to charities registered in Scotland (even if based elsewhere) – so a policy which has applied for some time with Responsive Grants was extended to Planned Grants.

(3) Responsive Grant-Making

This is the main Paristamen grant-making programme – it allows for grant-making to new causes in response to applications from charities that make contact with The Paristamen Charity each year.

Almost all Responsive Grants are made on an unrestricted basis – the aim is to support a range of smaller charities in whatever ways their trustees feel are most effective. The focus is specifically on Scottish charities, except in the case of small charities that are genuinely working across various parts of the UK.

In the current year the value of Responsive Grants ranged from £1,000 to £2,000 (2023/24: £500 to £1,500) – see note 8 of the Accounts for details.

This was the first full year in which the tighter criteria agreed by the Trustees in 2023/24 was applicable to all Responsive Grants. This led to a reduced number of applications, but the Trustees feel the quality was generally higher than in the past (see figures below on applications and grants awarded).

In autumn 2024 we introduced an application form for Responsive Grants (available on our website as a Word document). Although we are still happy to receive applications by letter we found that by spring 2025 the vast majority of applicants were opting to use the form.

Our criteria for Responsive Grants are now as follows:

- We only make grants to organisations, not to individuals, and we do not support individual student placements/projects/courses/overseas visits of any kind.
- Applications can only be made by organisations which are registered as charities in Scotland. So, in the case of locally-based charities (including churches) our support is now strictly limited to organisations based in *Scotland*. We are, however, happy to consider applications from charities based outwith Scotland so long as they have sufficient activity in Scotland to be registered as a charity in Scotland.
- Grants from this fund are only made to small and medium charities - which we now define as those with a prior year income in the range £25,000 to £500,000. We believe the modest level of grants we can offer – often around a thousand pounds – are more likely to make a contribution to smaller charities. It follows that new charities must have reached at least £25,000 income before applying to Paristamen. (These income limits apply to the charity as a whole, so local organisations which are constituted as charities in their own right will generally be eligible, but local branches of national charities will not be considered under this programme if the total income of the national organisation is over £500,000.).
- We are now happy to support overseas development (OD) charities by means of Responsive Grants programme. However, the above criteria still apply, so we are looking to support specialist OD charities with a total income up to £500,000 and registered in Scotland.
- We do not currently support organisations or projects where the main object is:
 - advancement of education
 - advancement of arts, heritage, culture or science
 - sport
 - animal welfare
 - work linked to the armed forces (including young people's cadet groups linked to the forces).
- However, this does not rule out applications from charities working in these fields as a means of advancing other aims (e.g. a mental health charity using art therapy or a charity providing Christian outreach to members of the armed forces).
- We do not support appeals to provide special trips or prizes to children or adults (although we are happy to consider residential activities in the UK with a clear therapeutic benefit).
- We do not support building or other capital appeals under our Responsive Grants - this is simply because such appeals are almost always handled as restricted funds and we feel the sort of small grants we can offer are much more likely to make a difference to operational work by means of an unrestricted grant.
- As our Responsive Grants are almost always unrestricted, our focus is on the organisation seeking funds – we do not focus on specific projects.
- In the final stages of choosing which charities to support, we place considerable attention on the organisation's Annual Report and Accounts in terms of conformity to charity law as an indication of a well-managed organisation.

All applications (apart from obvious circulars) are acknowledged – either with an immediate rejection if

outside our criteria, or with an indication that the application will be considered at the next Trustees' meeting. Applications are assumed to be for the responsive programme unless otherwise stated. We are happy to receive circular appeals, and will ask for statutory report and accounts and consider them at the next Trustees' meeting if they are within our criteria: we do not wish to force those seeking funds into preparing detailed individual applications for the small levels of grants that we can provide. Some charity appeals addressed personally to an individual Trustee are also treated as responsive applications for Paristamen (at the discretion of the Trustee concerned).

We ask those applying for a Responsive Grant (whether successful or not) to wait at least a year before re-applying.

RESPONSIVE APPLICATIONS RECEIVED AND PROPORTION LEADING TO GRANTS

Figures for numbers of applications and awards for Responsive Grants in the current year and prior year are as follows.

<i>Responsive Grant Applications and Awards</i>	<i>2024/25</i>	<i>2023/24</i>
Applications received (including a few received at the end of the previous year, too late for consideration)	106	163
Less: Applications rejected at the outset (falling outside the criteria or previous grant applicants re-applying too quickly)	(33)	(38)
Less: Applications acknowledged as being eligible but not considered by Trustees as the applicants never provided their Annual Report and Accounts (despite being invited to do so)*	-	(7)
Applications considered in full by Trustees	73	118
Responsive grants awarded	36	40
Percentage of applicants that met our general criteria and provided accounts which were awarded a responsive grant	49%	34%

The tighter criteria for Responsive Grants appears to have been successful in reducing the number of applications with the result that the success rate has increased from 34% to 49% in the current year. The average amount of a Responsive Grant has also increased to £1,250 (2023/24: £900).

**Note:* The problem of applications that appeared to fall within our criteria but where the applicant omitted to send their accounts has been largely eliminated in the current year – it appears this is primarily the result of the new application form which makes clear the accounts requirement at the outset. However there were a few cases where the accounts were so incomplete that the application could not be presented to the trustees – these are included in the 33 initial rejections.

(4) Anniversary Grant Making

In spring 2025 the Trustees announced a further (one-off) programme of Anniversary Grants to be awarded to mark the 40th anniversary of Paristamen at an event on 4 April 2025. It was agreed in principle to make five grants of £2,000 available. Grants would be unrestricted but applications would *only* be considered from charities that had received a Paristamen grant under some programme (Planned, Responsive or Blue Sky) since 1 April 2022.

A deadline of 10 March 2025 was set for such applications: 40 applications were considered by the Trustees at a meeting later in March 2025 and five grants were agreed in principle. However, these grants were only finalised and awarded on 4 April 2025 so they will appear in the accounts for 2025/26.

Total Grants Made

Across all active grant-making programmes (Collaborative, Planned, Responsive) a total of 47 grants were awarded during the year totalling £77,500 (2023/24: 52 grants totalling £47,250). After allowing for the refunds on a prior year Blue Sky grant (see above) the total net grants awarded was £74,938.

Investment Policy and Performance

Investment income – from interest – is higher this year at £1,622 as compared to the previous year (£934) – this is due to a higher average balance held on deposit and relatively good interest rates.

There was a small loss of £5 on the ethical equities fund (2023/24: £609 gain) – this was mainly due to the fall in global markets just before year end following trade tariffs announced by the new US President – though the fund recovered subsequently. But, as explained below, only a token balance is now held in this.

The Trustees' investment policy is as follows:

- Funds not needed for immediate grant making but likely to be spent within a few months are held in a 95 day notice deposit account with Cambridge & Counties Bank. The interest rate on this was 4.41% for the whole year.
- Funds unlikely to be needed for a year or more are held in a pooled ethical equities fund which, over the longer term, might be expected to deliver more significant returns. The chosen investment product is the COIF Fund maintained by CCLA Investments. However, given the future plans outlined below, the Trustees no longer feel it is appropriate to hold more than a token investment in equities, so the balance of this investment has been maintained at under £500 throughout the year. (There is no investment income from this as the units held are accumulation units, so returns are received purely as investment gains or losses.)

However, the Trustees have found the 95 day notice requirement on the deposit account is challenging when it comes to managing cash flow and have agreed to switch this to a 31-day notice account at slightly lower interest. (The switch will only take place after year end.)

In the accounts, the deposit account is included in Current Assets as it can be drawn down when needed (at 95 days notice, though soon to be 31 days). Funds can actually be drawn from the COIF Fund even more rapidly (at just 7 days notice), but because the original intention was to hold this investment for several years at a time it is classified as a Fixed Asset.

Fundraising

Ongoing support to Paristamen is by a small number of donors, mainly the Trustees, but other donations are very welcome.

The Trustees support the importance of ethical fundraising including the principles in the Fundraising Regulator's (FR) Code of Fundraising Practice and we are registered with the Scottish Fundraising Adjudication Panel (www.goodfundraising.scot) .

Financial Report on the Year

The financial results are as shown in the accounts. Total income was £77,785 (2023/24: £35,042). The increased income is primarily due to increased donations received in anticipation of the planned wind-down of Paristamen (see below under 'Future Plans').

Total expenditure was £76,361 (2023/24: £48,860) of which 98.1% was on grant awards (2023/24: 96.7%). So the vast majority of the additional income was used for increased grant-making.

After inclusion of a very small investment loss, this gave the charity a net surplus of £1,419 for the year (2023/24: net deficit of £13,210).

Reserves Policy

All funds are unrestricted.

The Trustees have agreed in general to keep a minimum reserve of £1,000 at year end to cover operational costs (i.e. governance and support costs) for at least six months. However, the anticipated costs of the 40th anniversary event planned for 4 April 2025 meant that a reserve of at least £2,000 for operational costs was felt to be needed at 31 March 2025. The Trustees also decided on this occasion to retain around £5,000 towards future grantmaking including partial coverage of the proposed Anniversary Grants (see note 9 of the accounts) – so the total planned reserves figure at 31 March 2025 was £7,000.

The actual reserves figure is indicated by the balance of the General Fund at 31 March 2025 which was £7,647 – just slightly more than required (31 March 2024 actual reserves: £6,228).

Wider Involvement

The Trustees are actively involved in relevant networks – in particular The Paristamen Charity is an active member of *Scottish Grantmakers* and the UK-wide *Association of Charitable Foundations*.

Paristamen is also an active participant in the *Human Rights Consortium Scotland* recognising that a number of our grants (for example for work with refugees or addressing inequality) have a strong human rights focus. In this capacity we have added our name to some policy submissions by the Consortium. We are also members of the *Christian Funders Forum* and have taken part in its meetings and events both at a UK level and in Scotland – in particular, we took a stall at a church funding conference in Paisley in November 2024.

The Paristamen Charity is also a member of the Scottish Council for Voluntary Organisations, and contributes to the activities of Volunteer Centre East Lothian.

We have taken part in meetings and events with nearly all of the above organisations over the course of the year. We have also attended some meetings and events organised by grant recipients or their umbrella organisations, and we attended two events on *Philanthropy in Scotland* organised by the University of St Andrews.

Future Plans

The Trustees held a strategy day in July 2023 which included consideration of the longer term future of the charity including expectations for future income and for the voluntary support provided by the Trustees in the day to day running of Paristamen.

Following further discussions at subsequent Trustees meetings, it was agreed to plan for a wind-down of the charity over the three years 2024/25 to 2026/27, with the last grants likely to be awarded in spring 2027. However, in the light of this decision, the principal donors indicated that they would look to increase their support of Paristamen for those three years.

The net effect of these decisions is that income of the charity increased in the present year and we expect this will continue for the next two years, allowing an increase in our grantmaking. In the current year we increased the average amounts of both our Planned and Responsive Grants and we awarded our first Collaborative Grant (see details above).

The recruitment of two new trustees and 40th anniversary event on 4 April 2025 (after year end) where we engaged with a wide range of grant recipients have injected further vigour. The Trustees therefore hope that the charity's work can conclude with two more very dynamic years. The Trustees will be meeting in the new financial year to consider more specifically what this means for our grant-making practices in the two final years.

Scrutiny and Filing of Accounts

The Trustees have appointed Anne Knox FCIE as independent examiner to examine the accounts under Scottish charity law – they will then be filed with OSCR.

Approval

This Report was approved by the Trustees on 28 June 2025 and is signed on their behalf by:

Gareth Morgan

Gareth Morgan
Trustee

Karen Docwra

Karen Docwra
Trustee

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of The Paristamen Charity for the year ended 31 March 2025

I report on the accounts of The Paristamen Charity ("the charity") for the year ended 31 March 2025, which are set out on pages 12 to 19.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Trustees consider that none of the audit requirements in Regulation (10)(1)(a)-(c) of the 2006 Regulations applies.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 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.

Independent examiner's statement

In connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave 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.

A Knox

Anne Knox, FCIE
9A Biggar Road
Carnwath ML11 8HJ

Date: 11 July 2025

THE PARISTAMEN CHARITY

ANNUAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2025

Statement of Financial Activities

	General Fund	Total Funds 2024/25	Total Funds 2023/24
	£	£	£
Income from:			
<i>Donations:</i>			
Net Donations Received (<i>Note 2</i>)	66,536	66,536	27,320
Tax Refunds on Gift Aid	9,627	9,627	6,788
Investment Income	1,622	1,622	934
TOTAL INCOME	77,785	77,785	35,042
Expenditure on:			
<i>Charitable expenditure:</i>			
Grant Made – Collaborative (<i>Note 5</i>)	20,000	20,000	-
Grant Refund – Blue Sky (<i>Note 6</i>)	(2,562)	(2,562)	-
Grants Made – Planned (<i>Note 7</i>)	12,500	12,500	11,250
Grants Made – Responsive (<i>Note 8</i>)	45,000	45,000	36,000
<i>Sub-total: Overall Grants Awarded (net of refunds):</i>	74,938	74,938	47,250
Support of Grant Making (<i>Note 10</i>)	483	483	498
Governance Costs (<i>Note 11</i>)	940	940	1,113
TOTAL EXPENDITURE	76,361	76,361	48,861
Net Loss on Investments (2023/24: Gain) (<i>Note 3</i>)	(5)	(5)	609
NET INCOME (2023/24 Net Expenditure)	1,419	1,419	(13,210)
NET MOVEMENT IN FUNDS	1,419	1,419	(13,210)
Opening Balances 1 April 2024	6,228	6,228	19,438
FUND BALANCES 31 MARCH 2025	7,647	7,647	6,228

The notes on pages 14 to 19 form part of these accounts.

(No prior year Statement of Financial Activities is provided as there were no restricted or endowment funds in either the current year or prior year.)

Balance Sheet

	31 March 2025 £	31 March 2024 £
Assets and Liabilities		
FIXED ASSETS – INVESTMENT		
COIF Charity Investment Fund (<i>Note 3</i>)	245	250
CURRENT ASSETS		
<i>Debtors</i>		
Prepayments – event for following year (<i>Note 4</i>)	222	-
<i>Current Asset Investments</i>		
Cambridge & Counties Deposit account	11,113	14,491
<i>Cash At Bank and In Hand</i>		
Bank of Scotland Current account	1,367	3,787
Total Current Assets	12,702	18,278
CURRENT LIABILITIES		
<i>Creditors Due Within One Year</i>		
Grants payable at year end (<i>Notes 5, 7, 8</i>)	(5,000)	(2,000)
Professional fees payable (<i>Note 12</i>)	(300)	(300)
2024: Donation received in advance (<i>Notes 2 & 13</i>)	-	(10,000)
Total Creditors Due Within One Year	5,300	(12,300)
NET CURRENT ASSETS	7,402	5,978
NET ASSETS	7,647	6,228
Represented by Funds		
<i>Unrestricted funds:</i>		
General Fund	7,647	6,228
TOTAL FUNDS	7,647	6,228

Approval

These Accounts were approved by the Trustees on 28 June 2025 and are signed on their behalf by:

Gareth Morgan

Gareth Morgan
Trustee

Karen Docwra

Karen Docwra
Trustee

Notes to the Accounts

1. Accounting Policies

- (a) Accounting standards. These accounts are prepared on an accruals basis under the historical cost convention, in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

As required by the regulations, the accounts are prepared to comply with the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP FRS102 – second edition 2019) including requirements of the general purpose accounting standard FRS102.

As Paristamen is a “small charity” within the SORP definition (under £500,000 income) the Trustees have opted to make use of the simplifications permitted by SORP FRS102 for smaller charities. In particular, the allocation of income and expenditure on the Statement of Financial Activities has been adapted to the charity’s circumstances with support costs and governance costs shown as separate lines, rather than following the precise functional classification specified in the current SORP.

- (b) Other accounting policies. For the purposes of FRS102, the charity is a public benefit entity and accounting policies are applied accordingly. However, the Trustees do not consider that these accounts depend on any material estimates or judgements, and the charity has only basic financial instruments.
- (c) Donations are normally recognised at the point of receipt – though see note 2 regarding a donation received in advance in the prior year. Tax recoverable under gift aid is recognised at the date of the corresponding income.
- (d) Investment income (interest) is recognised when receivable, but interest is received monthly so there are no amounts outstanding at year end.
- (e) Investment valuation for the COIF Charities Investment Account is at market value, as provided by the fund managers at the balance sheet date.
- (f) Expenditure is recognised at the date when the Trustees consider that a firm commitment was made to a third party in accordance with the principles in the SORP. In some cases this means grant commitments are recognised as expenditure prior to the actual transfer of funds to the recipient. (In such cases, the value of grant awards agreed but not paid by year end are included in creditors.)
- (g) Prepayments comprise expenses incurred in advance for an event in the next financial year: they appear as debtors on the Balance Sheet.
- (h) Creditors are valued at cost at the year-end – for further details see notes 2, 5, 8 and 12. There were no amounts payable in more than one year.
- (i) Fund accounting. All current funds of the charity are unrestricted: no restricted or endowment funds are held.
- (j) Going concern. The Trustees consider that the Paristamen Charity has sufficient resources to continue operating for at least 12 months following the date of approval of these accounts and accordingly these accounts are prepared on a going concern basis. (However plans are in hand to wind up the charity in around 24 months as explained in the Trustees Annual Report.)

2. Donations

Gift aid donations were received from three donors (2023/24: three).

Non-gift aid donations include some donations from Trustees that were not eligible for gift aid, small grants from the Charities Aid Foundation (at the request of specific CAF donors) (and in 2023/24 from Bank of Scotland in compensation for issues affecting the charity's current account).

In the prior year a donation of £10,000 was received just before year end, but with a clear indication that the donation was intended to support Paristamen in 2024/25 – accordingly this gift appeared as a creditor at 31 March 2024 but it has been recognised as income in the current year. No donations in advance were received this year.

3. Movements on Fixed Asset Investments

<i>Description</i>	2024/25 (£)	2023/24 (£)
Value of investments at start of year	250	19,641
Investments purchased	-	-
Investments drawn down	-	(20,000)
Net gain/(loss) in value of investments during the year	(5)	609
Value of investments at year end	245	250

The fixed asset investments are held as a single investment which comprised 0.97 accumulation units at 31 March 2024 and at 31 March 2025 in the COIF Charities Investment Fund (a charitable common investment fund) managed by CCLA Fund Managers Ltd.

4. Prepayments

Expenditure of £222 was incurred for early costs in relation to an engagement event with grant recipients planned to take place on 4 April 2025 in Edinburgh in connection with the 40th anniversary of Paristamen (see Trustees Annual Report) (2023/24: £nil). As this event will fall in the next financial year these expenses are treated as a prepayment on the Balance Sheet in the current year: the Trustees plan that the full costs of the event will be recognised under 'Support of Grant-Making' in the 2025/26 accounts. (See also note 9.)

5. Grants Awarded – Collaborative

A Collaborative Grant was awarded for the first time in the present year (see the Trustees Annual Report for further details) The amount was as follows:

<i>Recipient charity</i>	2024/25 (£)	2023/24
The Cinnamon Network (For a project entitled <i>Christian action in Scottish local communities</i>)	20,000	-

Of the total grant awarded, £5,000 remained payable at 31 March 2025 and thus appears as a creditor on the Balance Sheet.

6. Grant Refund – Blue Sky

As explained in the Trustees' Annual Report, a grant of £25,000 was made in 2022/23 to the University of Glasgow for a project *Faith in Scotland's Constitutional Future*. Following completion of this project in summer 2024, the University agreed to return the unspent balance which was subsequently received. This has been recorded as a grant refund (negative expenditure) in these accounts. (2023/24: No grant refunds.)

7. Grants Awarded – Planned

The following grants were agreed during the year under the Planned grant-making programme (see the Trustees' Report for further details of the programme). All of these grants were unrestricted.

Recipient charity	2024/25 (£)	2023/24 (£)
Freedom from Torture	1,250	1,000
Médecins sans Frontières (MSF UK)	-	750
MND Scotland	1,250	1,000
Families Outside (working with prisoners' families)	1,250	1,000
TEAR Fund	1,250	1,000
Glasgow City Mission	-	1,000
NACCOM (No accommodation network)	-	1,000
Open Doors with Brother Andrew	1,250	1,000
Christians Against Poverty*	1,250	1,000
Mission to Seafarers Scotland	-	500
Stop Climate Chaos Scotland	1,250	1,000
Amos Trust	1,250	1,000
Fresh Start Scotland	1,250	-
Mary's Meals	1,250	-
TOTAL 10 grants (2023/24: 12 grants)	£12,500	11,250

*The 2023/24 grant Christians Against Poverty remained payable at 31 March 2024 and thus appears as a creditor at that date, but the 2024/25 grant was paid on time.

8. Grants Awarded – Responsive

The following grants were agreed during the year under the Responsive grant-making programme – i.e. in response to applications received (see the Trustees' Report for further details of the programme). All of these grants were unrestricted except where noted otherwise.

CURRENT YEAR: 2024/25

Recipient charity	2024/25 (£)
AWARDED JUNE 2024	
Out of the Box Scotland Ltd	£1,000
Hope UK	£1,000
SiMY Community Development	£1,000
MACS Charity (Microphthalmia, Anophthalmia & Coloboma Support)	£2,000
RANS Ritual Abuse Network Scotland	£1,000
Be Friends	£1,000
The Linda Tremble Foundation	£1,000
The Ayr Ark	£2,000
Edinburgh University Children's Holiday Venture	£1,000
Shared Parenting Scotland	£1,000
The Green Team (Edinburgh & Lothians) Ltd	£1,000
AWARDED OCTOBER 2024	
Westhill Community Church	£2,000
The Lodging House Mission (LHM360)	£2,000
Healing for the Heart SCIO	£2,000
Starter Packs Glasgow	£1,000
Dr Bells Family Centre	£1,000
Dunbar Area Christian Youth Project	£1,000
Teapot Trust	£1,000
Care for Carers	£1,000
Hearts & Minds Ltd	£1,000

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RESPONSIVE GRANTS – CURRENT YEAR (CONTINUED)

Recipient charity	2024/25 (£)
AWARDED FEBRUARY 2025	
Aruka	£2,000
Hillhouse SCIO	£2,000
Asylum and Refugee Care SCIO	£1,500
Fight Bladder Cancer	£1,500
Goodies SCIO	£1,500
Toybox Lee Avenue	£1,500
Re-Act Refugee Action Scotland	£1,000
Junction 12	£1,000
Go! Youth Trust	£1,000
St Andrews Environmental Network Ltd	£1,000
Edinburgh Headway Group	£1,000
Families First-St Andrews	£1,000
Bipolar Scotland	£1,000
Prospects Across Scotland	£1,000
Light Up Learning	£1,000
The Gate Charity	£1,000
TOTAL for 2024/25 (36 grants):	45,000

PRIOR YEAR: 2023/24

Recipient charity	2023/24 (£)
AWARDED JULY 2023:	
<i>Hearts & Minds Ltd (clown-doctors bringing cheer to children & elderly in hospital etc)</i>	£750
<i>New Team SCIO (Christian street youth work)</i>	£750
<i>Sepsis Research (FEAT) SCIO</i>	£750
<i>The Marie Trust (striving to end homelessness)</i>	£750
<i>Go Youth Trust</i>	£750
<i>The Bridge Community Project</i>	£750
<i>The Wheel Trust (sharing Christian faith in schools)</i>	£750
<i>Held in our Hearts (baby loss support)</i>	£750
<i>Mearns Kirk Helping Hands SCIO</i>	£750
<i>Home Link Family Support</i>	£750
<i>Fetlor Youth Club</i>	£500
<i>Border Search & Rescue Unit</i>	£500
<i>Dates-n-mates (run by & for adults with learning disabilities)</i>	£500
AWARDED NOVEMBER 2023:	
<i>Families First – St Andrews</i>	£1,000
<i>Edinburgh City Mission</i>	£1,000
<i>Street Connect</i>	£1,000
<i>Relationships Scotland Family Mediation Highland</i>	£1,000
<i>Hope Counselling SCIO</i>	£1,000
<i>Holy Trinity Church of Scotland Edinburgh (Wester Hailes)</i>	£1,000
<i>KYTHE Kinross-shire Youth Enterprise SCIO</i>	£1,000
<i>Scottish Detainee Visitors</i>	£1,000
<i>Cruse Scotland</i>	£1,000
<i>Prospects Across Scotland</i>	£750
<i>The Muirhead Outreach Project Ltd</i>	£750
<i>Junction12 (Youth Project)</i>	£750

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RESPONSIVE GRANTS – PRIOR YEAR (CONTINUED)

Recipient charity	2023/24 (£)
<i>AWARDED MARCH 2024:</i>	
The Well Multi-Cultural Resource Centre	£1,500
Fathers Network Scotland	£1,500
SOLAS – Centre for Public Christianity	£1,500
The Scottish Pantry Network	£1,000
Crew 2000 (Scotland)	£1,000
LYPP Linlithgow Young People's Project	£1,000
Community InfoSource*	£1,000
Kirkcaldy Area Reachout Trust	£1,000
Citizens Rights Project	£1,000
Human Rights Consortium Scotland	£1,000
Smart Works Scotland	£1,000
Ochil Youths Community Improvement	£1,000
Granton Parish Church (CofS)	£750
Edinburgh Carers' Council	£750
U-evolve	£750
TOTAL for 2023/24 (40 grants):	36,000

*The 2023/24 grant to Community InfoSource was agreed prior to year end, but remained payable at 31 March 2024 and thus appears as a creditor at that date.

9. Other Commitments – Anniversary Grants and Event

In spring 2025, the Trustees announced an event to take place on 4 April 2025 (in the next financial year) to mark the 40th anniversary of Paristamen, and they invited applications for up to five Anniversary Grants of £2,000 which were expected to be awarded on that date: an anticipated commitment of £10,000. However, whilst the Trustees met before 31 March 2025 to consider these applications and to decide *in principle* on the awards to be made, no decisions were communicated to grant recipients until 4 April, and the Trustees' decision was made subject to sufficient donations being received early in the 2025/26 financial year. So no binding commitment existed at the Balance Sheet date.

The Trustees had also agreed that costs of up to £1,000 could be incurred if necessary in relation to the event – these costs will be recognised in the 2025/26 accounts (see note 4). Potentially therefore a further commitment of up to £1,000 existed at the Balance Sheet date – though due to a generous donation of facilities (by Turcan Connell solicitors) the final cost was well below this amount.

10. Support of Grant-making

The following expenses were incurred in support of grant-making activity.

Description	2024/25 (£)	2023/24 (£)
Grant-making administrative expenses (see Note 13)	97	88
Printing and website costs (hosting fees)	197	104
External event fees	75	146
Subscriptions: Scottish Grantmakers and Association of Charitable Foundations	114	111
Publications purchased	-	49
Total	483	498

The charity employs no staff so staff costs were £nil.

11. Governance costs

Description	2024/25 (£)	2023/24 (£)
Trustees' travel expenses (see Note 13)	382	508
Trustees' meeting expenses	250	304
Volunteer expenses (prospective trustee)	8	-
Independent Examination fee	300	300
Total	940	1,112

There were no transactions with the independent examiner in the current or prior year other than the amounts shown above.

12. Professional fees payable at year end

Creditor details	31.3.2025 (£)	31.3.2024 (£)
Independent examination fee payable	300	300
Total	300	300

13. Transactions with Trustees and Connected Persons

Income:

£66,504 of the net donations recognised in the current period were from Trustees – this includes the advance donation prior to 1 April 2024 mentioned in note 2 which was recognised in 2024/25 (2023/24: £27,152 of donations were from Trustees).

Expenditure:

Travel or subsistence expenses of £382 were paid on behalf of three Trustees in the current year (2023/24: £508 for four Trustees). Although some of this relates to travel for Trustees meetings, most of the expenses relate to meetings with grant recipients and attendance at external events.

The expenditure of grant-making administration comprises £97 payable to Trustee SL Morgan for postage and IT consumables in relation to correspondence with grant applicants and related matters (2023/24: £88).

Debtors – prepayments:

The prepayment shown in note 4 includes £108 of expenses payable to Trustee SL Morgan (for postage etc) in connection with the planned 40th anniversary event. This will be recognised as an expense in the 2025/26 accounts.

Creditors – prior year:

Shortly before 31 March 2024, £10,000 was received as an advance donation for 2024/25 from Trustee SL Morgan: this was recognised as a creditor at 31 March 2024 and the donation then recognised as income in the current year (as noted above)