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CHARITY NO: SC049911

SCRAN ACADEMY SCIO

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

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SCRAN ACADEMY SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

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SCRAN ACADEMY SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	John Loughton (Chair) Gillian Hunt (Resigned 02.12.2025) Stanley Yau Katherine Hart Emma Murray (Resigned 07.06.2026) Paul Barrow Catriona Oates (Resigned 07.06.2026) Melissa Gordon Becky Duff (Appointed 02.12.2025) Shaun Cumming (Appointed 07.06.2026) Laura Bain (Appointed 01.09.2026) Helen Mullin (Appointed 01.09.2026) Samantha Paterson (Appointed 01.09.2026) Jenna Mitchelmore (Appointed 07.06.2026, Resigned 11.08.2026)
Principal Office	Scran Academy 1 Lochside View Edinburgh EH12 9DH
Charity Number	SC049911
Independent Examiners	Wbg Services LLP 168 Bath Street Glasgow G2 4TP

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SCRAN ACADEMY SCIO

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the period ending 31 December 2025. The charity shortened the accounting period to 9 months to 31 December 2025, the comparatives reflect 12 months to 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and 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.

Structure, governance and management

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution which was registered with the Office of the Scottish Charity Regulator on 31 January 2020.

Membership of the Organisation

Membership of the organisation is open to any individual over the age of 14 who is;

- A beneficiary or service user of Scran Academy provision.
- Family, guardian or friend of those involved in Scran Academy.
- Member of the local community in which programmes are delivered.
- From a partner organisation, connected agency or school.
- A volunteer, donor or supporter of the work delivered.

Employees of the organisation are not eligible for membership. A register of current members shall be kept and updated at each AGM of the organisation.

Recruitment & Appointment of Trustees

The charity's trustees are appointed or re-appointed by majority vote by existing charity members and in accordance with the terms contained in the charity's constitution. The maximum number of charity trustees is 12 and the minimum number of charity trustees is 3. Trustees may also wish to co-opt further members of the Board in accordance with the governing document. Office bearers shall be assigned by trustees.

Objectives and activities

Scran Academy is a youth-led catering social enterprise. We support young people to gain the skills and confidence needed to become leaders in their own lives.

Scran Academy exists to help young people overcome poverty-related barriers and thrive through accessing the experiences, support, relationships and skills required to change their lives.

We offer transformational youth work, education and social enterprise programmes that empower young people to fulfil their potential.

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SCRAN ACADEMY SCIO

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2025

Vision, Mission and Activities

Our Vision

A Scotland that ensures every young person has access to their human right of an education that meets their needs, unlocks aspirations and enables a future with dignity.

Our Mission

To see every young person, regardless of background or barrier, realise their full potential in learning, work and life. Too many young people in our most challenging communities never realise their talents or aspirations due to the effects of social inequality and poverty. Scran Academy exists to change that.

Our Values

We Love – We deeply care and love by example, ensuring dignity in all we do.

We Trust – We respect our staff, young people and families' choices and see them as the experts of their own lives.

We Unite – We embrace diversity and seek ways to collaborate with others.

We Lead – We are passionate about leading change, empowering others to lead and building meaningful long-term solutions.

Our Approach

Empower – We trust and support each other, creating safe environments where potential is unleashed

Together – We invest in positive relationships. We build lasting community-owned solutions.

Forever – We are youth-led, loving, non-judgmental and compassionate.

Strategic Priorities

Scaling Sustainably – Increase capacity to meet increasing need.

Smarter Solutions – Working with and for young people to fix big problems.

Supporting Sooner – Developing preventative strategies for lasting change.

Our core provision includes:

The Academy – a year-long vocational education programme that empowers young people aged 13–16, helping them earn qualifications, build skills and gain confidence to take control of their future.

Scransitions – an employability and skills development programme for young people aged 15+ looking to transition towards the world of work, training and independent living.

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Strategic Priorities (continued)

The Clan – a collaborative outreach programme offering skills, experience and fun through sessions on the Scran Van, empowering young people to set goals and gain new skills.

These programmes are complemented by our cafés, catering operations, tutoring provision and youth-led advisory groups, creating multiple pathways through which young people can learn, contribute and thrive.

Achievements & Highlights

This was a significant period for Scran Academy, marked by two major milestones.

The first was the successful opening of our second youth-led café at the Royal Hospital for Children and Young People. Developed in partnership with NHS Lothian and supported by the STV Children's Appeal, the café has expanded our ability to create meaningful work experience, volunteering and employment opportunities for young people while providing a valued service to patients, families and hospital staff.

The second was the launch of Scranifesto 2.0.

Our 5-year strategy document, the Scranifesto captures what we have learned from young people, families, staff and partners over recent years. It sets out our belief that young people thrive when they have access to meaningful opportunities, trusted relationships and genuine agency over their lives. It also challenges us to think beyond programmes and services, asking how communities, employers, schools and public services can work together to create the conditions for young people to flourish.

Other highlights from the period included:

- Continued growth in volunteering, work placement and employment opportunities for young people.
- Expansion of our partnerships with schools, employers, charities and public sector organisations.
- Increased delivery of community-based activity across Edinburgh.
- Ongoing development of our governance, systems and organisational infrastructure
- National recognition for young employee Erin Hutton, who was named Social Enterprise Scotland's Employee Champion of the Year after progressing from programme participant to valued member of the Scran Academy team.

A Year of Growth

One of the defining features of the period was the continued growth of our social enterprise activity.

The opening of the Royal Hospital for Children and Young People café represented a major step forward for the organisation. Alongside our established Comely Bank Centre Café, it significantly increased our capacity to provide meaningful opportunities for young people within real working environments.

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A Year of Growth (continued)

Thanks to the café we are now able to provide 10 real living wage jobs for young people facing wider barriers to success.

Across our enterprises, young people gained experience in hospitality, catering, customer service, teamwork and leadership. For some, these opportunities represented a first step into the world of work. For others, they provided a bridge towards employment, training or further learning.

Trustees remain committed to ensuring that enterprise activity serves our mission first and foremost, creating opportunities for young people while strengthening the long-term sustainability of the organisation.

Supporting Young People

Young people remained at the heart of everything we did throughout the period.

Through The Academy, young people accessed vocational learning and nationally recognised qualifications while developing confidence, resilience and practical skills.

Through Scransitions, young people received tailored support to identify goals, overcome barriers and move towards employment, training and positive destinations. The programme continued to blend youth work and employability support, recognising that meaningful progression often begins with confidence, trust and belonging.

Through Scran Clan and our wider community activity, young people developed leadership skills, contributed to their communities and accessed opportunities that strengthened social connection and wellbeing.

The period contributed towards what would become the most impactful year in the charity's history, with 113 young people supported across our programmes by the end of the wider 2025–26 reporting year.

Partnerships and Influence

Partnership working remains fundamental to our approach.

We continued to work closely with schools, NHS Lothian, community organisations, employers, funders and local charities to create opportunities that no single organisation could deliver alone.

The development of our partnership with NHS Lothian has been particularly significant. Through our cafés and collaborative work, we are demonstrating how anchor institutions can support community wellbeing while creating meaningful opportunities for young people.

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Partnerships and Influence (continued)

The period also saw Scran Academy increasingly contribute to wider conversations around youth employability, education, social enterprise and inclusive economic development. Through the launch of Scranifesto 2.0 and our growing partnerships, we have continued to advocate for systems that are built around young people's strengths, aspirations and lived experiences.

Organisational Development

Alongside programme and enterprise growth, trustees continued to strengthen the organisation's foundations.

We invested in governance, systems, staffing and operational development to ensure Scran Academy remains capable of sustaining growth without compromising quality.

Particular attention was given to strengthening organisational resilience, improving our approach to impact and insight, and ensuring that young people's voices continue to shape decision-making across the charity.

During the period, trustees also approved a change to the charity's financial year-end from 31 March to 31 December, creating a stronger framework for future planning, budgeting and reporting.

Looking Ahead

As we move into 2026, trustees remain optimistic about the future.

While the challenges facing young people remain significant, so too does the opportunity to create meaningful change.

A major development for the year ahead is the commencement of our three-year CashBack for Communities programme. This investment will enable us to deliver focused place-based work in North Edinburgh, creating new opportunities for young people through early intervention, youth work, employability support and community-based activity.

Alongside the continued growth of our social enterprises and partnerships, this investment will allow us to support more young people, support them sooner and continue building evidence for approaches that place relationships, opportunity and agency at the centre.

The trustees would like to thank our staff team, volunteers, partners, funders and supporters for their commitment throughout the period. Most importantly, we thank the young people who continue to shape Scran Academy through their ideas, participation and leadership. They remain the reason we exist and the inspiration for what comes next.

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Financial review

The results for the period and financial position are set out in the attached financial statements. The charity's incoming resources for the period were £478,117 (year ended 31 March 2025: £411,343), comprising £309,696 (year ended 31 March 2025: £291,167) of donations and grants, £165,219 (year ended 31 March 2025: £119,107) of charitable activity income, and £3,202 (year ended 31 March 2025: £1,069) of investment income. Total resources expended were £527,559 (year ended 31 March 2025: £432,019), resulting in a deficit of £49,442 (year ended 31 March 2025: deficit of £20,676).

The deficit reflects a combination of funding timing and considered investment in the charity's future earned-income capacity. The move to a December year end has changed the alignment between Scran Academy's financial year and established funding and delivery cycles, with £45,850 of confirmed income deferred beyond the period end for future activity. The period also includes investment in the opening and first months of operation of Scran Academy's flagship café at the Royal Hospital for Children and Young People, where staffing and operating capacity were established ahead of the enterprise reaching its full income potential. This investment is already contributing to significant growth, with charitable activity income increasing by 39% to £165,219, despite these accounts covering nine months compared with twelve months in the previous year.

Reserves Policy

The trustees' policy is to maintain unrestricted funds equal to three months' operational costs, currently £175,853. Unrestricted free reserves at 31 December 2025 were £93,419 and were therefore below the policy target.

Trustees are comfortable with this position, which reflects both the changed timing of funding following the move in year end and a planned and controlled use of reserves to build sustainable income-generating capacity. Trustees consider this an appropriate use of reserves in support of the charity's longer-term financial sustainability. Management will continue to closely monitor enterprise performance, staffing and direct costs, cashflow and grant income, with trustees overseeing progress towards rebuilding reserves to the three-month target.

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SCRAN ACADEMY SCIO

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that year. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:

Signed by:

83DBD0C3C1D2442...

Name: John Loughton

Date: 25 September 2026

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INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SCRAN ACADEMY SCIO FOR THE PERIOD ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the period ended 31 December 2025 which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the 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 the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:

    - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

    have not been met, or

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

Signed by:
Jenna Fair
9C3428960B23495...

Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 25 September 2026

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SCRAN ACADEMY SCIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDING 31 DECEMBER 2025
(Including an Income and Expenditure account)

	Note	9 month period Unrestricted Funds 2025 £	9 month period Restricted Funds 2025 £	9 month period Total Funds 2025 £	*12 month period Unrestricted Funds 2025 £*	*12 month period Restricted Funds 2025 £*	*12 month period Total Funds 2025 £*
Income and endowments from:							
Donations and legacies	**4**	106,297	203,399	**309,696**	*85,881*	*205,286*	***291,167***
Charitable activities	**5**	165,219	-	**165,219**	*119,107*	*-*	***119,107***
Investments	**6**	3,202	-	**3,202**	*1,069*	*-*	***1,069***
Total Income		274,718	203,399	**478,117**	*206,057*	*205,286*	***411,343***
Expenditure on:							
Charitable activities	**7**	352,870	174,689	**527,559**	*215,537*	*216,482*	***432,019***
Total Expenditure		352,870	174,689	**527,559**	*215,537*	*216,482*	***432,019***
Net (expenditure)/income		(78,152)	28,710	**(49,442)**	*(9,480)*	*(11,196)*	***(20,676)***
Transfers between funds		-	-	**-**	*-*	*-*	***-***
Net movement in funds		(78,152)	28,710	**(49,442)**	*(9,480)*	*(11,196)*	***(20,676)***
Funds reconciliation							
Total Funds brought forward	**15**	186,824	5,959	**192,783**	*196,304*	*17,155*	***213,459***
Total Funds carried forward	**15**	108,672	34,669	**143,341**	*186,824*	*5,959*	***192,783***

The Statement of Financial Activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

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SCRAN ACADEMY SCIO

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	As at 31 December 2025 £	As at 31 March 2025 £
Fixed Assets	**11**	15,253	13,367
Current assets:			
Debtors	**12**	19,661	14,308
Cash at bank and in hand		171,315	195,431
Total Current Assets		190,976	209,739
***Liabilities*:**			
Creditors falling due within one year	**13**	(62,888)	(30,323)
Net Current Assets		128,088	179,416
Net Assets		143,341	192,783
The funds of the charity:			
Unrestricted funds	**15**	108,672	186,824
Restricted income funds	**15**	34,669	5,959
Total charity funds		143,341	192,783

Approved by the trustees and signed on their behalf by:

Signed by:
83DBD0C3C1D2442...
Name: John Loughton

Signed by:
Paul Barrow
14A855D77E78414...
Name: Paul Barrow

Date: 25 September 2026

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SCRAN ACADEMY SCIO

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1. Accounting Policies

(a) **Basis of preparation and assessment of going concern**
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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

(b) **Funds structure**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 15.

(c) **Income recognition**
Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting year.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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1. Accounting Policies (continued)

(d) **Expenditure recognition**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Expenditure on charitable activities includes governance costs and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) **Donated services and facilities**
Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

(f) **Allocation of governance costs**
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees.

The allocation governance costs are analysed in note 8.

(g) **Tangible fixed assets and depreciation**
All assets costing more than £250 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Office Equipment	3 years straight line
Catering Equipment	5 years straight line
Motor vehicles	7 years straight line

(h) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) **Cash at bank and in hand**
Cash at bank and cash 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.

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1. Accounting Policies (continued)

(j) **Creditors and provisions**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) **Employee Benefits**
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

(l) **Pensions**
Employees of the charity are entitled to join a defined contribution 'money purchase' scheme operated by People's pensions. The charity contribution is restricted to the contributions disclosed in note 9.

(m) **Financial instruments**
The charity 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.

(n) **Judgements and key sources of estimation uncertainty**
In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

Estimate	Basis of estimation
Depreciation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

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SCRAN ACADEMY SCIO

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2025

2. Legal status of the charity

The charity is a registered Scottish Charitable Incorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil). There were no trustee expenses paid or waived during the year (2025: £nil).

During the period trustee John Loughton received £4,750 for providing advisor services, PR, stakeholder engagement, mentoring, training and communications. There was no outstanding balance owed at the period end.

4. Income from donations and legacies

	9 Months to 31/12/2025	12 Months to 31/03/2025
	£	£
Donations	15,398	20,105
Grants	294,298	271,062
	309,696	291,167

5. Income from charitable activities

	9 Months to 31/12/2025	12 Months to 31/03/2025
	£	£
Services provided	165,219	119,107
	165,219	119,107

6. Income from investments

	9 Months to 31/12/2025	12 Months to 31/03/2025
	£	£
Bank interest	3,202	1,069
	3,202	1,069

7. Analysis of expenditure on charitable activities

	9 Months to 31/12/2025	12 Months to 31/03/2025
	£	£
Wages and salaries	332,301	304,042
Young people	9,911	4,063
Food provisions	74,102	44,736
Office costs	26,968	18,402
Bookkeeping and professional fees	7,836	3,295
Repairs and maintenance	2,220	4,483
Vehicle and travel expenses	2,639	5,299
Other staff costs	17,800	17,400
General expenses	41,124	21,327
Irrecoverable vat	6,386	1,961
Depreciation	4,192	5,031
Governance costs (note 8)	2,080	1,980
	527,559	432,019

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8. Allocation of governance

The breakdown of governance costs is shown in the table below:

Governance costs:

	9 Months to 31/12/2025 £	12 Months to 31/03/2025 £
Independent examiner's remuneration	2,080	1,980
	2,080	1,980

Governance costs are allocated to costs of charitable activities.

9. Analysis of staff costs and remuneration of key management personnel

	9 Months to 31/12/2025 £	12 Months to 31/03/2025 £
Salaries and wages	306,879	280,374
Social security costs	18,873	16,683
Other pension costs	6,549	6,985
Total staff costs	332,301	304,042

No employees had employee benefits in excess of £60,000 (2025: £nil).

	9 Months to 31/12/2025 No.	12 Months to 31/03/2025 No.
The average weekly number of persons, by headcount, employed by the charity during the period was:	24	17

10. Net income/(expenditure) for the year

This is stated after charging:	9 Months to 31/12/2025 £	12 Months to 31/03/2025 £
Depreciation	4,192	5,031
Independent Examiners fee	2,080	1,980

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SCRAN ACADEMY SCIO

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2025

11. Tangible Fixed Assets

	Office Equipment £	Catering Equipment £	Motor Vehicles £	Total £
Cost				
As at 01 April 2025	3,798	1,395	29,070	34,263
Additions	6,078	-	-	6,078
Disposals	-	-	-	-
As at 31 December 2025	9,876	1,395	29,070	40,341
Depreciation				
As at 01 April 2025	3,301	941	16,654	20,896
Charge for period	956	121	3,115	4,192
On disposals	-	-	-	-
As at 31 December 2025	4,257	1,062	19,769	25,088
Net book value				
As at 31 December 2025	5,619	333	9,301	15,253
As at 31 March 2025	497	454	12,416	13,367

12. Debtors

	At 31/12/2025 £	At 31/03/2025 £
Other Debtors	16,494	13,214
Prepayments	3,167	1,094
	19,661	14,308

13. Creditors: amounts falling due within one year

	At 31/12/2025 £	At 31/03/2025 £
Deferred Income (note 14)	45,850	13,293
Taxation and social security	1,733	10,218
Other creditors and accruals	15,305	6,812
	62,888	30,323

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14. Deferred income

	At 31/12/2025 £	At 31/03/2025 £
Balance as at 1 April 2025	13,293	-
Amount released to income in the period	(13,293)	-
Amount deferred in the period	45,850	13,293
Balance as at 31 December 2025	45,850	13,293

Deferred income comprises grant funding relating to post period end.

15. Analysis of charitable funds

Analysis of Fund movements for year ended 31 March 2025	Fund b/fwd at 1 April 2024 £	Income £	Expenditure £	Transfers £	Fund c/fwd at 31 March 2025 £
Unrestricted funds					
Fixed Assets	22,463	-	(5,031)	(4,065)	13,367
Total designated funds	22,463	-	(5,031)	(4,065)	13,367
General funds	173,841	206,057	(210,506)	4,065	173,457
Total unrestricted funds	196,304	206,057	(215,537)	-	186,824
Restricted funds					
Corra Foundation	1,175	-	-	-	1,175
Edinburgh University Community Scheme	-	4,784	-	-	4,784
John Lewis	-	1,200	(1,200)	-	-
KPE 4	980	40,000	(40,980)	-	-
National Lottery Community Fund	-	31,802	(31,802)	-	-
STV Appeal	15,000	67,500	(82,500)	-	-
The Robertson Trust	-	35,000	(35,000)	-	-
Walter Scott Giving Group	-	25,000	(25,000)	-	-
Total restricted funds	17,155	205,286	(216,482)	-	5,959
TOTAL FUNDS	213,459	411,343	(432,019)	-	192,783

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15. Analysis of charitable funds (continued)

Analysis of Fund movements for the period ended 31 December 2025	Fund b/fwd at 1 April 2025 £	Income £	Expenditure £	Transfers £	Fund c/fwd at 31 December 2025 £
Unrestricted funds					
Fixed Assets	13,367	-	(4,192)	6,078	15,253
Total designated funds	13,367	-	(4,192)	6,078	15,253
General funds	173,457	274,718	(348,678)	(6,078)	93,419
Total unrestricted funds	186,824	274,718	(352,870)	-	108,672
Restricted funds					
Corra Foundation	1,175	4,250	(5,425)	-	-
Edinburgh University Community Scheme	4,784	-	(4,784)	-	-
KPE 4	-	19,150	-	-	19,150
Myriad USA	-	7,230	(7,230)	-	-
National Lottery Community Fund	-	33,173	(24,880)	-	8,293
Places for People	-	4,216	(4,216)	-	-
Stafford Trust	-	3,000	(3,000)	-	-
STV Appeal	-	67,500	(67,500)	-	-
The One City Trust	-	4,880	(3,904)	-	976
The Robertson Trust	-	35,000	(35,000)	-	-
Walter Scott Giving Group	-	25,000	(18,750)	-	6,250
Total restricted funds	5,959	203,399	(174,689)	-	34,669
TOTAL FUNDS	192,783	478,117	(527,559)	-	143,341

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The trustees have created the following designated funds:

Fixed Assets - represents the value of the charity's unrestricted funds that are tied up in fixed assets.

b) Restricted funds are held for the following purposes:

Corra Foundation Henry Duncan Grants – Funding to further youth voice and leadership by supporting the OG Youth Forum.

Edinburgh University Community Scheme - Funding towards the Scran and Signposting project.

KPE4 – Ringfenced funds to support the opening and operation of the West Pilton Park Cafe

Myriad USA - Funds to support community activities, trips and experiences for the young people enrolled on our Academy programme.

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15. Analysis of charitable funds (continued)

National Lottery Community Fund - Funding for our 16+ employability group to help young people build their confidence and the skills for thriving in employment.

Places for People - Funds to deliver Scran Van supported football events on the popular 'Friday Night Lights' programme.

Stafford Trust -Funds to support the development and delivery of our volunteer-led tutoring programme.

STV appeal – Fund to support children and young people in Scotland who are affected by poverty.

The One City Trust-funded a programme of community meals combating social isolation in collaboration with Granton Community Gardeners.

The Robertson Trust – Funding towards salary costs.

Walter Scott Giving Group – Funding for our 16+ employability group to help young people build their confidence and the skills for thriving in employment.

16. Net assets over funds

31 March 2025	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible Fixed Assets	13,367	-	13,367
Debtors	14,308	-	14,308
Bank	189,472	5,959	195,431
Creditors	(30,323)	-	(30,323)
	186,824	5,959	192,783

31 December 2025	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible Fixed Assets	15,253	-	15,253
Debtors	19,661	-	19,661
Bank	136,646	34,669	171,315
Creditors	(62,888)	-	(62,888)
	108,672	34,669	143,341