Charity Registration No. SC052278
Company Registration No. SC740578 (Scotland)

STAND EDUCATION LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT
AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

Stand Education Limited

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For the year ended 31 August 2025

Stand Education Limited

Legal and Administrative Information
For the year ended 31 August 2025

Charity name:	Stand Education Limited Also known as Stand Education
Company Number:	SC740578 (Scotland)
Scottish Charity Number:	SC052278
Registered Office: **(and Principal Address)**	5 York Place Edinburgh EH1 3EB
Trustees and Registered Directors:	Christine Sneddon Michael Jones Eva Mackay
Independent Examiner:	Elaine Alsop ACA DChA FCIE EA Independent Ltd 5 South Charlotte Street Edinburgh EH2 4AN

Stand Education Limited

Trustees' Annual Report
For the year ended 31 August 2025

The Trustees (who are directors for the purposes of company law) present their report for the year ended 31 August 2025. The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Memorandum of Association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Structure, Governance and Management

Organisational Structure

Stand Education Limited (the charity) is incorporated as a company limited by guarantee, with the liability of members limited to £1 each. The company was incorporated on 8 August 2022. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The company is registered as a Scottish charity with OSCR.

This requires us to have a Board of Directors /Trustees with certain legal obligations under the Companies Act. The Directors ensure that legal, financial and employment responsibilities are adhered to as well as guiding our overall strategy and year on year priorities.

Directors

The directors, who are also trustees of the charity, are listed on page 1.

Objectives and Activities

Charitable objects:

The objects for which Stand Education Limited is established are:

1. The advancement of education,
2. The advancement of the arts, heritage, culture or science

For the benefit of children and young people.

Stand Education Limited

Trustees’ Annual Report
For the year ended 31 August 2025

Activities:
The charity’s main objectives of the advancement of education in the performing arts are met through the provision of workshops, seminars and short courses in creative writing and performance for children and young people.

The trustees confirm that they have referred to the guidance contained in the OSCR’s general guidance on public benefit when reviewing the Charity’s aims and objectives, in particular how planned activities contribute to the aims and objectives. We are satisfied that our aims are charitable and for public benefit, and we are confident that our activities are consistent with our objectives.

The Charity provides workshops developing comedy writing and performance skills free of charge to schools in the locality of the three Stand Comedy Club venues i.e. Edinburgh and Lothian, Glasgow and the West of Scotland and Newcastle and the North East of England.

Workshops are delivered in formal and informal education settings, and each project culminates in a live performance at the nearest of The Stand Comedy Club's venues in front of an audience of peers, friends and families

In addition to the development of skills in creative writing and performance the projects develop the participants’ self-confidence and collaborative working skills.

Achievements and performance

The charity did not deliver any projects in the year due to a lack of income from grants and donations. The initial projects delivered by the charity in previous financial years were funded by donations from The Stand Comedy Club which is no longer in a financial position to afford to make further donations. Capacity constraints have meant that trustees have been unable to spend time preparing applications to secure alternative funding.

Future plans

In light of the capacity and funding constraints noted, the Trustees are considering the options for moving forward with the charity.

Trustees' Annual Report
For the year ended 31 August 2025

Financial Review

The income and expenditure for the year is set out in the Statement of Financial Activities and the accompanying notes to the accounts:

The charity did not raise any income in the year (2024: £2,500) and incurred of expenditure £672 (2024: £2,875). This resulted in a deficit of £672 (2024: deficit of £375).

Funds carried forward at 31 August 2025 are £1,026 (2024: £1,698) all of which are unrestricted.

The activities of the Charity in its early years are funded by gifts from The Stand Comedy Club (Salt 'n' Sauce Promotions Ltd). We are grateful to the directors of the company. Future funding of the Charity's activities will be provided by further gifts from Salt 'n' Sauce Promotions, Ltd, and individual donations. In addition, we will seek funding from Creative Scotland through its Open Funding Scheme.

Trustee remuneration and related parties
The trustees do not receive remuneration for their role.

Stand Education is a charity promoted and administered by Salt 'n' Sauce Promotions Limited and all three of the Trustees were also employees of Salt 'n' Sauce Promotions Limited during the accounting period. During this period Salt 'n' Sauce Promotions Limited provided unquantifiable support services to the charity which included paying the salaries of the charity's three trustees while they undertook work for the charity and allowing the charity to operate from it's business premises in Edinburgh.

Risk management
The trustees review the risks to which the Charity is exposed. The Charity follows accepted health and safety procedures in all of its activities to minimise the likelihood of harm to staff, performers, volunteers and participants.

As the charity works with young people the trustees ensure that all staff, freelancers and volunteers are subject to full disclosure rules (DBS or Disclosure Scotland) to ensure that they are not barred from working with children and young people.

Board of Trustees Responsibilities Statement

The Board of Trustees (who are directors for the purposes of company law and trustees for the purposes of charity law) are responsible for preparing the Report of the Board of Trustees and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Trustees to prepare accounts for each financial year which give a true and fair view of the state of the affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those accounts, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation

The Board of Trustees is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) . They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2015) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustees and signed on their behalf by

M Jones

Mike Jones, Director, 20 May 2026

Independent Examiner’s report to the Trustees of Stand Education Limited

I report on the accounts of Stand Education Limited for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of Trustees and Examiner

The Trustees (who are the directors of the charitable company for the purposes of company law) 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 Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a 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 respect the requirements:
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 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.

E Alsop

Elaine Alsop ACA DChA FCIE
EA Independent Ltd
5 South Charlotte Street
Edinburgh, EH2 4AN
20 May 2026

Stand Education Limited

Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the year ended 31 August 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
Income from:			
Grants and donations	4	**-**	2,500
Total income		**-**	2,500
Expenditure on:			
Charitable activities	5	**672**	2,875
Total expenditure		**672**	2,875
Net movement in funds		**(672)**	(375)
Reconciliation of funds:			
Fund balances brought forward		**1,698**	2,073
Fund balances carried forward		**1,026**	1,698

All income, expenditure and funds in 2025 and 2024 are unrestricted.

The statement of financial activities includes all gains and losses recognised in the year.
The results for the year derive from continuing activities.

Stand Education Limited

Balance Sheet
As at 31 August 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Cash at bank and in hand		**2,476**		3,248	
Liabilities					
Creditors: Amounts falling due within one year	9	**(1,450)**		(1,550)	
Net assets			**1,026**		1,698
Funds					
Unrestricted funds	10		**1,026**		1,698
Total Charity Funds			**1,026**		1,698

For the year ended 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year to 31 August 2025 in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

These accounts were approved and authorised for issue by the Board of Trustees on 20 May 2026

M Jones

Mike Jones, Director

Company Registration No: SC740578

The notes on pages 9 to 14 form part of these financial statements

Notes to the Accounts
For the year ended 31 August 2025

1 ACCOUNTING POLICIES

1.1 General Information

Stand Education Limited is a charitable company registered with the Office of the Scottish Charity Regulator (OSCR) with charity registration number SC052278 and company registration number SC740578. Its registered office and principal address is:

5 York Place, Edinburgh, EH1 3EB

The principal activities are to provide workshops, seminars and short courses in creative writing and performance for children and young people .

1.2 Basis of Preparation

The accounts have been prepared under the historical cost convention accordance with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Stand Education Limited meets the definition of a public benefit entity under FRS 102.

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the charity's transactions are denominated. Monetary amounts in these financial statements are rounded to the nearest pound (£).

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires Trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The trustees have taken the advantage of the provisions in the SORP from preparing a statement of cash flows as afforded to small entities by FRS 102.

Notes to the Accounts
For the year ended 31 August 2025

1 ACCOUNTING POLICIES (continued)

1.3 Going Concern

The accounts have been prepared on a going concern basis as the Trustees are of the opinion that the charitable company can continue to meet its obligations as they fall due for the foreseeable future. They regularly monitor the funding streams and evaluate the projected expenditure and the free reserves available.

1.4 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. The following specific policies are applied to the particular categories of income:

- Income from grants and donations is recognised on receipt provided any conditions for use of the funds have been fulfilled. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund. Donations and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

1.5 Expenditure

Expenditure is recognised when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT.

Resources are expended as:

- Expenditure on charitable activities includes costs incurred in supporting the charity and its objectives. It comprises both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice and therefore includes the costs of independent examination.

1.6 Taxation

Stand Education Limited is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

1 ACCOUNTING POLICIES (continued)

1.7 Funds

Unrestricted funds are available to use and are administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity.
The charity currently has no designated or restricted funds.

1.8 Financial Assets and Financial Liabilities

Financial instruments are recognised in the Balance Sheet when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition they are accounted for as set out below.

The charity only enters into basic financial instruments. At the end of each reporting period basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

1.9 Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.

1.10 Debtors

Short term debtors are recognised at transaction price less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

1.13 Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result on 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.

1.14 Legal status of the charity

The charity is a company limited by guarantee and been granted exemption, under Section 60 of the Companies Act 2006, from including 'Limited' in its name. The liability of each member of the company, in the event of winding up, is limited to £1.

Notes to the Accounts
For the year ended 31 August 2025

2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies. The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Income from:			
Grants and donations	2,500	-	**2,500**
Total income	2,500	-	**2,500**
Expenditure on:			
Charitable activities	2,875	-	**2,875**
Net movement in funds	(375)	-	**(375)**

4 INCOME FROM GRANTS AND DONATIONS

	Total 2025 £	Total 2024 £
Donations		
Salt ‘n’ Sauce donation	**-**	2,500

All donations in 2025 and 2024 are unrestricted.

Notes to the Accounts
For the year ended 31 August 2025

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Total 2025 £	Total 2024 £
Outreach work	**-**	1,950
Professional fees & subscriptions	**47**	185
Bank & similar charges	**125**	140
Governance	**500**	600
	672	2,875

All expenditure in 2025 and 2024 is unrestricted.
Fees for independent examination of £500 (2024: £600) are included in Governance costs.

6 NET INCOME/(EXPENDITURE)

	2025 £	2024 £
The net income/(expenditure) is stated after charging:		
Independent Examiner’s fee	**500**	600

7 TRUSTEE REMUNERATION AND EXPENSES

No members of the Trustee Board (nor any person connected with them) received any remuneration during the current or prior year.

No members of the Trustee Board received reimbursements in respect of travel expenses for attending meetings during the current or prior year.

8 TRANSACTIONS WITH RELATED PARTIES

Stand Education is a charity promoted and administered by Salt 'n' Sauce Promotions Limited and all three of the Trustees were also employees of Salt 'n' Sauce Promotions Limited during the accounting period. During this period Salt 'n' Sauce Promotions Limited provided unquantifiable support services to the charity which included paying the salaries of the charity's three trustees while they undertook work for the charity and allowing the charity to operate from it's business premises in Edinburgh.

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	**1,450**	1,550

10 MOVEMENT OF FUNDS

	Balance at 1 Sep 2024	Income	Expenditure	Transfers	Balance at 31 Aug 2025
	£	£	£	£	£
Unrestricted funds:					
General fund	1,698	-	(672)	-	**1,026**

Unrestricted funds

The **general fund** represents the free reserves of the charity to be used under the direction of the trustees to meet the charitable objects.

Movements in funds – comparative figures

	Balance at 1 Sep 2022	*Income*	*Expenditure*	*Transfers*	*Balance at 31 Aug 2023*
	£	*£*	*£*	*£*	*£*
Unrestricted funds:					
General fund	*2,073*	*2,500*	*(2,875)*	-	***1,698***

11 ULTIMATE CONTROLLING PARTY

The charitable company is constituted by its Memorandum and Articles of Association and is controlled by elected trustees.