

# 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 2026

41st year since the founding of Paristamen – fifth year as a SCIO.

# THE PARISTAMEN CHARITY

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 MARCH 2026

---

### 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 Mrs Karen Docwra Ms Emily Graham  All Trustees served for the full year and 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:	<a href="mailto:admin@paristamen.org.uk">admin@paristamen.org.uk</a>
Website:	<a href="http://www.paristamen.org.uk">www.paristamen.org.uk</a>
Principal Activity of Charity:	Grant-making
Bankers/Investment Providers:	Bank of Scotland Ltd Cambridge & Counties Bank Ltd CCLA Investments Ltd
Independent Examiner:	Christopher Spalding, CA James Anderson & Co – Chartered Accountants Pentland Estate, Straiton, Edinburgh EH20 9QH

## History, Constitutional Form and Vision/Strapline

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.

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).

## 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.

## 40th Anniversary

Early in the present financial year, on 4 April 2025, we held an event in Edinburgh to mark 40 years of the work of Paristamen: the original trust deed establishing Paristamen as a charitable trust in England was signed on 5 April 1985.

We invited all charities that had received a grant from Paristamen in the previous three years to join us at the event (which was kindly hosted at Turcan Connell solicitors). We were delighted to have more than 40 guests joining us on the day, including 34 from charities that Paristamen had supported, but there were many more on a waiting list who would have liked to be with us. An important part of the event was in small discussions inviting feedback from grants recipients.

We invited charities attending to offer a short presentation about their work and any benefit that might have arisen as a result of their grant from Paristamen. No fewer than 29 charities expressed a willingness to contribute in this way and we were delighted to include presentations from:

- The Ayr Ark
- Relationships Scotland Family Mediation Highlands
- The Green Team (Edinburgh & Lothians) Ltd
- Freedom From Torture
- LHM360 - The Lodging House Mission, Glasgow

We also marked the anniversary by awarding five unrestricted Anniversary Grants of £2,000 each. Applications were only invited from charities that had already received a Paristamen grant in the previous three years, but across all categories of grants: we were amazed to receive 40 applications in total. After extensive discussion by the Trustees, five recipients were identified, each of which received a £2,000 grant cheque on the day – as shown in Note 9 of the accounts.

We issued a booklet for the 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](http://www.paristamen.org.uk/40years). Amongst other facts it showed that total grant awards by Paristamen over this 40 year period amounted to almost £700,000.

## **Proposed Wind Up of the Charity in 2027**

Leading up to the 40th anniversary, the Trustees took the opportunity to consider the longer term future of the charity. Paristamen has no endowment, but can only make grants on the basis of donations received which were expected to decline in the years ahead. Moreover the founding Trustees were reaching their seventies and felt they would be unable to continue the present level of voluntary time in supporting the charity.

In the circumstances, the Trustees took the view that it was better to plan on bringing the charity to an orderly conclusion – however the principal donors agreed to increase their support of Paristamen in the final three years 2024/25 to 2026/27 so that the charity could award more grants in the short term.

The Trustees therefore agreed that no further grants would be awarded beyond the forthcoming year 2026/27, and that the Trustees would seek to disburse all remaining funds by 31 March 2027.

In the circumstances, no further grant applications will be accepted after 1 February 2027.

Nevertheless the charity expects to continue as normal for the next 12 months until 31 March 2027 and no application has yet been made to OSCR regarding the potential wind up. However, in the longer term, a solvent dissolution of the SCIO is anticipated.

## **Organisation**

As the charity is a single-tier SCIO where the members are also the charity trustees, all new trustees are appointed by the existing Trustees. It is the Trustees' policy to advertise openly when seeking new trustees and to make effective induction arrangements (see the 2024/25 Trustees Report which explains the most recent appointments). Trustees are normally appointed for a three year period, (except for GG Morgan and SL Morgan who are classed as 'founder trustees' under the terms of the SCIO Constitution and not therefore subject to reappointment, but even the founder trustees can be removed by the other trustees if they cease to fulfil their duties).

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 reach the final decision on the Blue Sky grant award and some additional Responsive grants (see Notes 6 and 8 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.

## **Income, Funds and Grant Commitments**

Much of the work of Paristamen is funded by donations received during the course of each year; where possible 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 grant-making programmes.

Most of our grants are paid as a single payment, but Blue Sky Grants and Collaborative Grants are normally paid in two or three instalments over a period of up to a year: 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 there were four grant-making programmes operating during the year as outlined below.

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) Blue Sky Grants

In most of the recent years the Trustees have sought to award a single major grant of £20,000 or £25,000 in a very specific field – these were generally known as *Blue Sky Grants* (although in 2024/25 a *Collaborative Grant* was awarded instead). See Notes 5 and 6 of the accounts.

Given the proposed wind up of Paristamen, the Trustees carefully considered the expected resources for the final two years (2025/26 and 2026/27) and concluded that a final Blue Sky grant could be awarded in the current year. Following detailed discussions of possible themes, it was agreed to invite bids of up to £25,000 under the theme: *Christian Engagement with Asylum Seekers and Refugees in Scotland*. Full details of the invitation to bid were published on our website:

[www.paristamen.org.uk/paristamen-offers-new-25k-grant-in-the-field-of-christian-engagement-with-asylum-seekers-and-refugees-in-scotland/](http://www.paristamen.org.uk/paristamen-offers-new-25k-grant-in-the-field-of-christian-engagement-with-asylum-seekers-and-refugees-in-scotland/)

We were encouraged to receive six applications for this grant, and following extensive discussion by Trustees and individual meetings with two applicants, the decision was taken in March 2026 to award a grant of £22,270 to the charity Scottish Detainee Volunteers (working in partnership with Glasgow University and with Justice & Peace Scotland – an agency of the Catholic Bishops Conference of Scotland). This project is expected to continue for 12 months up to 31 March 2027.

### (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 individual 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 2025/26 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.

However, Planned Grants were only made during the year in 10 of these areas (see Note 7 of the accounts). Following extensive discussions by the Trustees in February and March 2026 no award was made under the heading *Medical* nor under *Refugees and Asylum Seekers* due to difficulties in engaging with the recipients provisionally identified – these areas will be considered further at Trustees meeting in 2026/27. The amount of each Planned Grant in 2025/26 was continued at £1,250.

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.

The Trustees have agreed that *all* grants including Planned Grants would normally only be made to charities registered in Scotland (even if based elsewhere) – except in the case of charities primarily working overseas where a charity registration in England and Wales is felt to be sufficient.

### **(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 (but the applicant charity must still be registered in Scotland).

In the current year the value of Responsive Grants ranged from £1,000 to £1,500 (2024/25: £1,000 to £2,000) – see Note 8 of the Accounts for details.

In the previous year we introduced an application form for Responsive Grants (available on our website as a Word document at [www.paristamen.org.uk/how-to-apply/responsive-applications/](http://www.paristamen.org.uk/how-to-apply/responsive-applications/)). Although we are still happy to receive applications by letter we found that the vast majority of applicants in 2025/26 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 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. We normally aim to provide feedback if we identify significant concerns with the annual reports and accounts submitted to us.

All clear applications are acknowledged – either with an early 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 – however the forthcoming wind up of the charity (see page 4) means that in many cases there will be no further opportunities to re-apply.

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>	2025/26	2024/25
Applications received (including a few received at the end of the previous year, too late for consideration)	103	106
<i>Less: Applications rejected at the outset (incomplete or applications falling outside the criteria or previous grant applicants re-applying too quickly)</i>	(26)	(33)
Applications considered in full by Trustees	77	73
Responsive Grants awarded	34	36
Percentage of applicants that met our general criteria and provided accounts which were awarded a Responsive Grant	44%	49%

#### **(4) Anniversary Grant Making**

As explained above, five grants of £2,000 were awarded to mark the 40th anniversary of Paristamen at an event on 4 April 2025. These grants were unrestricted but applications were *only* considered from charities that had received a Paristamen grant under some programme (Planned, Responsive or Blue Sky) since 1 April 2022. See Note 9 of the accounts for details of the awards made.

This was a one-off initiative to mark the 40th anniversary – no further grants of this kind are envisaged – though the Responsive grant-making programme remains open (see above).

#### **Total Grants Made**

Across all active grant-making programmes (Blue Sky, Planned, Responsive, Anniversary) a total of 50 grants were awarded during 2025/26 with an overall value of £83,020: a record total (2024/25: 47 grants totalling £77,500, though the net total of prior year grant awards was £74,938 after allowing for a refund – see Note 6 of the accounts).

### **Investment Policy and Performance**

Investment income – from interest – is lower this year at £941 (2024/25: £1,622). The reduction is due to (a) a general reduction in interest rates, (b) slightly lower average amounts held on deposit and (c) a decision by the Trustees to switch the Cambridge and Counties account to 31 days notice (previously 95 days notice) in order to allow more flexibility of access – which meant accepting a slightly lower interest rate. Some other deposit platforms were considered but given the anticipated wind up of the charity in 2027 it was felt not worth opening new accounts at this stage.

There was a further £14 loss (2024/25 £5 loss) on the balance held in the COIF Charities Investment Fund (an ethical equities fund) although only token balance is now held in this and the Trustees have agreed to convert this to cash in the coming year given the decision to wind up the charity in 2027.

The Trustees' investment policy for the year ahead is simply to hold funds on deposit where they will not be needed for grantmaking for several months, but with a view to spending all remaining funds by 31 March 2027. Funds will be entirely expended by means of grant awards, apart from a small provision for governance and support costs.

### **Fundraising**

Ongoing support to Paristamen is by a small number of donors, mainly the Trustees, though other donations are very welcome, but only for one more year.

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](http://www.goodfundraising.scot)).

### **Financial Report on the Year**

The financial results are as shown in the accounts. Total income was £78,365 (2024/25: £77,785). The increased income in the last two years is primarily due to increased donations received in anticipation of the planned wind-down of Paristamen as explained above.

Total expenditure was £84,850 (2024/25: £76,361) of which 97.8% (2024/25: 98.1%) was on grant awards. The accounts show a net deficit of £6,499 due to grant-making in excess of income as reserves were deliberately spent on grant awards.

## 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 and the reserves at 31 March 2026 were almost exactly on target at £1,148. (Future instalments payable for grants already agreed are provided as creditors – see Note 12 to the accounts – so these amounts are not classed as reserves.)

However, the Trustees plan that the reserves will be run down to £nil over the coming year, with all remaining funds not needed for other expenses being used for grantmaking (see page 4 for more on the proposed wind up of the charity in 2027).

## Climate Change Policy

The Trustees have long felt that the charity should take into account the environment and climate change in particular, both in our grantmaking and in our own activities. In the previous year, the Trustees agreed that Paristamen should sign up to the *Funder Commitment on Climate Change* administered by the Association of Charitable Foundations. The present year is the first full year in which Paristamen has been signed up to the FCCC.

Under this scheme we seek to respect the environment in our own activities (for example by using public transport as far as possible when travelling) and in our grantmaking. We make some grants specifically to charities working on climate action but we also encourage *all* our grant recipients to consider the environment in their activities. On our application form for Responsive Grants we now ask: “Does your charity have any aims or policies to address climate change? Please explain.” Whilst we make clear that it is not mandatory to have such policies in place, applicants that have considered these issues are likely to receive a higher rating when Trustees are evaluating grant applications.

## Future Plans

The Trustees plan to continue with normal activities for the next 12 months, including three further rounds of Responsive Grant awards and a further round of Planned Grant awards. No further Blue Sky Grants will be awarded but the Trustees will actively engage with the project supported by the Blue Sky Grant in the current year.

Beyond that some outline plans will be made towards the anticipated wind up after 31 March 2027 (see page 4) but the Trustees do not expect to take any formal steps towards wind up of the charity until after that date. They therefore expect to prepare and file a further set of Annual Report and Accounts as normal for the year 2026/27.

## Wider Involvement in the Sector

The Trustees are actively involved in relevant networks – in particular The Paristamen Charity is an active member of *Scottish Grantmakers* (SGM) and the UK-wide *Association of Charitable Foundations* (ACF). This external networking is shared across all Trustees.

We have attended a number of SGM and ACF events, mainly online, but one Trustee attended the SGM Chair's reception in Edinburgh in May 2025 which included discussions with Shirley-Anne Somerville (Cabinet Secretary for Social Justice in the Scottish Government) and two Trustees attended the SGM annual conference in Stirling in September 2025. Our Chair also supported SGM in connection with policy submissions regarding the new Charities SORP 2026 when it appeared in draft, including leading a workshop for SGM in Edinburgh in April 2025 and attending a meeting with other funding bodies in London in June 2025.

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 and we attended their annual conference in Glasgow in February 2026.

We are also members of the *Scottish Christian Funders Forum* and have taken part in its meetings in Edinburgh, though we decided to step back from the equivalent Forum operating at UK level.

The Paristamen Charity is also a member of the *Scottish Council for Voluntary Organisations* (SCVO) and we attended their SCVO Gathering conference/exhibition in Edinburgh in February 2026.

We have also taken part in a number of policy events linked to our areas of grantmaking including a reception held by the Environmental Funders Network in May 2025 and several online events concerned with issues of poverty and homelessness in Scotland convened by the Joseph Rowntree Foundation or Homelessness Network Scotland.

## Scrutiny and Filing of Accounts

The Trustees have appointed Christopher Spalding CA as independent examiner for the present year (though they also wish to record thanks to Anne Knox FCIE, the previous examiner).

Once approved, the trustees report and accounts will be filed with OSCR. This is the first set of financial statements for Paristamen that should become publicly available from the OSCR website (although previous sets are available from the Paristamen website on the 'Charitable Basis' page).

## Approval

This Report was approved by the Trustees on 18 June 2026 and is signed on their behalf by:

*Gareth Morgan*

Gareth Morgan  
Trustee

*E Graham*

Emily Graham  
Trustee

## INDEPENDENT EXAMINER'S REPORT

---

### Independent examiner's report to the Trustees of The Paristamen Charity for the year ended 31 March 2026

I report on the accounts of The Paristamen Charity ("the charity") for the year ended 31 March 2026, which are set out on pages 12 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 ("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.

*C Spalding*

#### **Christopher Spalding, CA**

James Anderson & Co – Chartered Accountants  
Pentland Estate, Straiton  
Edinburgh EH20 9QH

Date: 23 June 2026

# THE PARISTAMEN CHARITY

## ANNUAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2026

---

### Statement of Financial Activities

	General Fund	<b>Total Funds 2025/26</b>	<i>Total Funds 2024/25</i>
	£	£	£
<b>Income from:</b>			
<i>Donations:</i>			
Net Donations Received ( <i>Note 2</i> )	68,859	<b>68,859</b>	66,536
Tax Refunds on Gift Aid	8,565	<b>8,565</b>	9,627
Investment Income – Interest	941	<b>941</b>	1,622
<b>TOTAL INCOME</b>	<b>78,365</b>	<b>78,365</b>	<b>77,785</b>
<b>Expenditure on:</b>			
<i>Charitable expenditure:</i>			
Grant Made – Collaborative ( <i>Note 5</i> )	-	-	20,000
Grant Made – Blue Sky ( <i>Note 6</i> )	22,270	<b>22,270</b>	(2,562)
Grants Made – Planned ( <i>Note 7</i> )	12,500	<b>12,500</b>	12,500
Grants Made – Responsive ( <i>Note 8</i> )	38,250	<b>38,250</b>	45,000
Grants Made – Anniversary ( <i>Note 9</i> )	10,000	<b>10,000</b>	-
<i>Sub-total: Overall Grants Awarded (net of refunds):</i>	<b>83,020</b>	<b>83,020</b>	<b>74,938</b>
Support of Grant Making ( <i>Note 10</i> )	800	<b>800</b>	483
Governance Costs ( <i>Note 11</i> )	1,030	<b>1,030</b>	940
<b>TOTAL EXPENDITURE</b>	<b>84,850</b>	<b>84,850</b>	<b>76,361</b>
<b>Net Loss on Investments (<i>Note 3</i>)</b>	<b>(14)</b>	<b>(14)</b>	<b>(5)</b>
<b>NET EXPENDITURE (2024/25 Net Income)</b>	<b>(6,499)</b>	<b>(6,499)</b>	<b>1,419</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(6,499)</b>	<b>(6,499)</b>	<b>1,419</b>
Opening Balance 1 April 2025	7,647	<b>7,647</b>	6,228
<b>FUND BALANCES 31 MARCH 2026</b>	<b>1,148</b>	<b>1,148</b>	<b>7,647</b>

The notes on pages 14 to 20 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 2026		31 March 2025	
	£	£	£	£
<b>Assets and Liabilities</b>				
FIXED ASSETS – INVESTMENT				
COIF Charity Investment Fund ( <i>Note 3</i> )		231		245
CURRENT ASSETS				
<i>Debtors</i>				
Prepayments for events in following year ( <i>Note 4</i> )		80		222
<i>Current Asset Investments</i>				
Cambridge & Counties Deposit account		12,054		11,113
<i>Cash At Bank and In Hand</i>				
Bank of Scotland Current account		5,203		1,367
Total Current Assets		17,337		12,702
CURRENT LIABILITIES				
<i>Creditors Due Within One Year (Note 12)</i>				
Grants payable at year end ( <i>Notes 5, 6, 8</i> )		(16,000)		(5,000)
Professional fees payable		(420)		(300)
Total Creditors Due Within One Year		(16,420)		(5,300)
NET CURRENT ASSETS		917		7,402
NET ASSETS		1,148		7,647
<b>Represented by Funds</b>				
<i>Unrestricted funds:</i>				
General Fund		1,148		7,647
TOTAL FUNDS		1,148		7,647

## Approval

These Accounts were approved by the Trustees on 18 June 2026 and are signed on their behalf by:

*Gareth Morgan*

*E Graham*

Gareth Morgan  
Trustee

Emily Graham  
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. (The trustees are aware of the Charities SORP 2026, which will be adopted next year, but as these accounts relate to a financial year that began prior to 1 January 2026 the earlier SORP is applied.)

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 recognised at the point of receipt. Tax recoverable under gift aid is recognised at the date of the corresponding income.
- (d) Investment income (deposit 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.)

The charity is unable to recover VAT so non-grant expenses are shown inclusive of VAT where applicable.

- (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 5, 6, 8, 12 and 13. There were no amounts payable in more than 12 months.
- (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 12 months from the Balance Sheet date, but plans are in hand to wind up the charity after 31 March 2027, as explained in the Trustees Annual Report.

In the circumstances, the Trustees do *not* consider that the charity is technically a going concern at the date of approval of these accounts, but this does not have any fundamental effect on the accounting policies as there are no assets requiring accelerated depreciation as a result of the planned wind up, nor liabilities requiring accelerated recognition.

## 2. Donations

Gift aid donations were received from two donors (2024/25: three).

Non-gift aid donations include some donations from individuals that were not eligible for gift aid and small grants received from the Charities Aid Foundation (at the request of specific CAF donors).

## 3. Movements on Fixed Asset Investments

<i>Description</i>	2025/26 (£)	2024/25 (£)
Value of investments at start of year	245	250
Investments purchased	-	-
Investments drawn down	-	-
Net gain/(loss) in value of investments during the year	(14)	(5)
Value of investments at year end	231	245

The fixed asset investments are held as a single investment which comprised 0.97 accumulation units at 31 March 2026 and at 31 March 2025 in the COIF Charities Investment Fund (a charitable common investment fund) managed by CCLA Fund Managers Ltd. The Trustees have agreed to convert this investment to cash early in the next financial year.

## 4. Prepayments

Payments totalling £80 (2025: £222) were incurred as advance payments towards participation in conferences or other events to take place in the following financial year. (The prepayment at 31.3.2026 relates to an external event on 24 April 2026 to be attended by two of the Trustees. The prepayment at 31.3.2025 related to advance costs of a Paristamen event that took place on 4 April 2025 in Edinburgh in connection with the 40th anniversary of the charity – see Trustees Annual Report.)

## 5. Grants Awarded – Collaborative

A Collaborative Grant was awarded in 2024/25 as follows (see the Trustees Annual Report for further details). This was a one-off award: no Collaborative Grants were awarded in the current year.

<i>Recipient charity</i>	2025/26 (£)	2024/25 (£)
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 at that date. No amount remains outstanding at 31 March 2026.

## 6. Grants Awarded – Blue Sky

As explained in the Trustees' Annual Report, a final Blue Sky grant award was made as follows. (In 2024/25 a partial refund was received from an earlier Blue Sky grant originally awarded in 2022/23.)

<i>Recipient charity</i>	2025/26 (£)	2024/25 (£)
Scottish Detainee Visitors (For a project entitled <i>Dignity not detention – a study of immigration bail from a Christian perspective</i> )	22,270	-
University of Glasgow – refund on earlier grant		(2,562)

Of the total grant of £22,270 awarded to Scottish Detainee Visitors, £15,000 remained payable at 31 March 2026 and thus appears as a creditor on the Balance Sheet at that date.

## 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.

<i>Recipient charity</i>	2025/26 (£)	2024/25 (£)
Freedom from Torture	1,250	1,250
MND Scotland	-	1,250
Families Outside (working with prisoners' families)	1,250	1,250
TEAR Fund	1,250	1,250
Open Doors with Brother Andrew	1,250	1,250
Christians Against Poverty	1,250	1,250
Stop Climate Chaos Scotland	1,250	1,250
Amos Trust	1,250	1,250
Fresh Start Scotland	1,250	1,250
Mary's Meals	1,250	1,250
Scripture Union Scotland	1,250	-
<b>TOTAL 10 grants in each year</b>	<b>£12,500</b>	<b>£12,500</b>

## 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.

The first table below lists Responsive Grants awarded in the current year: 2025/26 (followed by a table in italics listing Responsive Grants for the prior year: 2024/25).

### RESPONSIVE GRANTS - CURRENT YEAR: 2025/26

Recipient charity	2025/26 (£)
AWARDED JUNE 2025	
Edinburgh City Mission SCIO	£1,500
Friday Friends	£1,500
Sewing2gether All Nations	£1,000
Fischy Ltd	£1,000
Linlithgow Young People's Project	£1,000
Megan's Space SCIO	£1,000
Samaritans of Glasgow	£1,000
Dads Rock	£1,000
E Ayrshire Churches Homelessness Action SCIO	£1,000
Kinship Care Midlothian SCIO	£1,000
Newmains Community Trust Ltd	£1,000
AWARDED OCTOBER 2025	
Kinross-shire Youth Enterprise SCIO	£1,500
Miscarriages of Justice Organisation (Scotland)	£1,500
East Neuk Lighthouse	£1,000
Fathers Network Scotland	£1,000
Outdoors for You SCIO	£1,000
Shared Parenting Scotland	£1,000
The Open Door Edinburgh	£1,000
The Sorted Project	£1,000
Scottish Alcohol Counselling Consortium	£1,000
Cairns Counselling	£1,000
Falkirk Trinity Church	£1,000
Wild Things – Environmental Education in Action	£1,000
AWARDED FEBRUARY 2026	
Advocacy Western Isles	£1,500
Falkirk Foodbank SCIO	£1,500
Goodies SCIO	£1,500
Play Midlothian	£1,250
The Fraser Centre Community Trust	£1,250
Healing for the Heart	£1,250
Butterfly Trust	£1,000
Perth Hope Hub	£1,000
AWARDED FEBRUARY/MARCH 2026 LINKED TO CHRISTIAN REFUGEE ENGAGEMENT	
Crown Terrace Baptist Church 2022 (Aberdeen)	£1,000
Croftfoot Parish Church of Scotland (Glasgow)	£1,000
Faith in Community Scotland	£1,000
<b>TOTAL for 2025/26 (34 grants):</b>	<b>38,250</b>

The last three grants listed above were awarded to charities that had initially expressed interest in the 2026 Blue Sky programme. One of these £1,000 grants remained payable at 31 March 2026 and is thus included in creditors at that date.

RESPONSIVE GRANTS - PRIOR YEAR: 2024/25

<i>Recipient charity</i>	<i>2024/25 (£)</i>
<i>AWARDED JUNE 2024</i>	
<i>Out of the Box Scotland Ltd</i>	<i>£1,000</i>
<i>Hope UK</i>	<i>£1,000</i>
<i>SiMY Community Development</i>	<i>£1,000</i>
<i>MACS Charity (Microphthalmia, Anophthalmia &amp; Coloboma Support)</i>	<i>£2,000</i>
<i>RANS Ritual Abuse Network Scotland</i>	<i>£1,000</i>
<i>Be Friends</i>	<i>£1,000</i>
<i>The Linda Tremble Foundation</i>	<i>£1,000</i>
<i>The Ayr Ark</i>	<i>£2,000</i>
<i>Edinburgh University Children's Holiday Venture</i>	<i>£1,000</i>
<i>Shared Parenting Scotland</i>	<i>£1,000</i>
<i>The Green Team (Edinburgh &amp; Lothians) Ltd</i>	<i>£1,000</i>
<i>AWARDED OCTOBER 2024</i>	
<i>Westhill Community Church</i>	<i>£2,000</i>
<i>The Lodging House Mission (LHM360)</i>	<i>£2,000</i>
<i>Healing for the Heart SCIO</i>	<i>£2,000</i>
<i>Starter Packs Glasgow</i>	<i>£1,000</i>
<i>Dr Bells Family Centre</i>	<i>£1,000</i>
<i>Dunbar Area Christian Youth Project</i>	<i>£1,000</i>
<i>Teapot Trust</i>	<i>£1,000</i>
<i>Care for Carers</i>	<i>£1,000</i>
<i>Hearts &amp; Minds Ltd</i>	<i>£1,000</i>
<i>AWARDED FEBRUARY 2025</i>	
<i>Aruka</i>	<i>£2,000</i>
<i>Hillhouse SCIO</i>	<i>£2,000</i>
<i>Asylum and Refugee Care SCIO</i>	<i>£1,500</i>
<i>Fight Bladder Cancer</i>	<i>£1,500</i>
<i>Goodies SCIO</i>	<i>£1,500</i>
<i>Toybox Lee Avenue</i>	<i>£1,500</i>
<i>Re-Act Refugee Action Scotland</i>	<i>£1,000</i>
<i>Junction 12</i>	<i>£1,000</i>
<i>Go! Youth Trust</i>	<i>£1,000</i>
<i>St Andrews Environmental Network Ltd</i>	<i>£1,000</i>
<i>Edinburgh Headway Group</i>	<i>£1,000</i>
<i>Families First-St Andrews</i>	<i>£1,000</i>
<i>Bipolar Scotland</i>	<i>£1,000</i>
<i>Prospects Across Scotland</i>	<i>£1,000</i>
<i>Light Up Learning</i>	<i>£1,000</i>
<i>The Gate Charity</i>	<i>£1,000</i>
<b><i>TOTAL for 2024/25 (36 grants):</i></b>	<b><i>45,000</i></b>

## 9. Grants Awarded – 40th Anniversary

In January 2025, the Trustees announced an event to take place on 4 April 2025 to mark the 40th anniversary of Paristamen, and they invited applications for up to five unrestricted Anniversary Grants of £2,000 each which were expected to be awarded on that date. (See the Trustees Report for further details.) Applications were only considered from charities that had already been awarded a Paristamen grant of some kind in the previous three years. This was a one-off programme to mark the Anniversary.

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 2025 and they are therefore recognised in the current year. (2024/25: No Anniversary Grants awarded.)

Recipient charity	2025/26 (£)
Smart Works Scotland	2,000
Street Connect	2,000
Relationships Scotland – Family Mediation Highland	2,000
Scottish Detainee Visitors	2,000
Sepsis Research FEAT	2,000
<b>TOTAL: 5 grants</b>	<b>10,000</b>

## 10. Support of Grant-making

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

Description	2025/26 (£)	2024/25 (£)
Grant-making administrative expenses (see Note 13)	136	97
Printing and website costs (hosting fees)	150	197
External event fees	75	75
Subscriptions: Scottish Grantmakers and Association of Charitable Foundations	116	114
Expenses of Paristamen 40th Anniversary Event	323	-
<b>TOTAL</b>	<b>800</b>	<b>483</b>

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

## 11. Governance costs

Description	2025/26 (£)	2024/25 (£)
Trustees' travel expenses (see Note 13)	256	382
Trustees' meeting expenses	353	250
Volunteer expenses (prospective trustee)	-	8
Bank Charges	1	-
Independent Examination fee	420	300
<b>TOTAL</b>	<b>1,030</b>	<b>940</b>

There were no transactions with either the current or previous independent examiner other than the amounts shown above.

## 12. Creditors at year end

<i>Creditor details</i>	31.3.2026 (£)	31.3.2025 (£)
GRANTS PAYABLE		
Collaborative Grant payable (see note 5)	-	5,000
Blue Sky Grant payable (see note 6)	15,000	-
Responsive Grant payable (see note 8)	1,000	-
PROFESSIONAL FEES PAYABLE		
Independent examination fee payable	420	300
TOTAL	16,420	5,300

## 13. Transactions with Trustees and Connected Persons

### *Income:*

£68,571 (2024/25: £66,504) of the net donations were from Trustees.

### *Expenditure:*

No Trustee received any remuneration from the charity during the current or prior year.

Travel or subsistence expenses of £256 were paid on behalf of two Trustees in the current year (2024/25: £382 for three 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 £136 (2024/25: £97) payable to Trustee SL Morgan for postage, stationery and IT consumables in relation to correspondence with grant applicants and related matters. In addition, £139 of the expenses connected with the 40th anniversary event relates to similar reimbursements to SL Morgan (this includes £108 incurred before the start of the current year which appeared as a prepayment at 31.3.2025 and is now recognised in the present year).