

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

PROSPECTS ACROSS SCOTLAND SCIO

Scottish Charity Number - SC048143

Annual Report and Financial Statements

For the year ending 31 March 2026



PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Trustees' Annual Report

The trustees have pleasure in presenting their report together with the financial statements for the year ending 31 March 2026

Charity contact information

Charity's name:	Prospects Across Scotland SCIO
Scottish Charity Number:	SC048143
Address :	Linda Sharp, 29 Cromwell Road, Burntisland, Fife
Postcode :	KY3 9EH
Telephone number:	07805 386 052
Email address:	lindasharp01@aol.com
Website :	https://www.prospectsacrossscotland.org.uk

Charity Trustees

Sheila MacLeod	resigned 10/07/26
Stuart Collins (Treasurer)	
Linda Sharp (Chair)	
Helen Eckford	
Heather Haywood	
Alan Macfarlane	
Malcolm Kinnear	

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Objectives and activities

Charitable Purposes

Prospects Across Scotland's (PAS) key charitable purposes are the advancement of religion and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

PAS exists to raise awareness among Christians in Scotland about the needs of people with learning disabilities and those with learning disabilities and autism. PAS equips churches to be more effective in how they welcome these people, and share the good news about Jesus, in a way they can understand.

The organisation's main purposes are:

The advancement of religion by enabling churches to present the Christian message in ways that are relevant and understandable for people with learning disabilities and people with autism and to equip and train people with learning disabilities to speak up about their needs in church to help them develop their faith.

The relief of those in need by reason of learning disability by promoting the inclusion of people with learning disabilities and people with autism into Christian churches, enabling them to develop and express their faith by participating in all aspects of church life and to enable churches to be more effective in welcoming and including people with learning disabilities thereby reducing the isolation and loneliness that people with learning disabilities can experience.

Activities

Raising awareness of the information, advice and support PAS can provide to church communities who want to be more welcoming to people with learning disabilities.

Facilitating training for churches to help them to become more inclusive communities.

Facilitating opportunities for people with learning disabilities to take a more meaningful role in church life.

Organising day events for people with learning disabilities and their friends and family to meet together in a Christian environment.

Fundraising

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Providing initial and ongoing regular support to churches running a group aimed at people with learning disabilities.

Producing resource material.

Structure, governance and management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO), administered in accordance with the terms of its constitution.

It was registered in its current legal form on 19 February 2018 as a new charity having been formed following the separation of Prospects Scotland from the parent company Livability.

The charity structure consists of the Members and the Board (the Charity Trustees).

Trustee recruitment, appointment

The maximum number of charity trustees is 8 and the minimum is 3.

At the Annual General Meeting (AGM) the members can elect any member to be a Charity Trustee unless they are disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005; or they are a member of staff.

A maximum of 2 Trustees may be appointed to the board who are non-members where they have been nominated by a body which the organisation has closely related activities with or on the basis that they bring specialist experience or skills that could assist the board.

There have been no additions to the board and 1 Trustee resignation.

Management

The trustees are responsible for the strategic direction, governance and finance of the charity. There are regular board meetings of the trustees throughout the year, with a minimum of 4 meetings per year. Activities at meetings are typically as follows:

- Review/approve applications for membership
- Review of financial performance to date, cash position and plan/approve upcoming expenditure

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

- Review and discuss strategy for fund-raising, events, policy reviews and statutory requirements
- Review Staff activities
- Update from any Forum meetings held
- Review progress for specific activities such as Website development, Event and Annual Celebration planning

Achievements and performance

The main activities of the charity during the financial reporting period have returned to a more normal environment post Covid-19 with most groups now meeting again in person although a number of activities continue to take advantage of the Zoom platform.

The main activities of the charity include:

- The support of Prospects Across Scotland groups across the country, 20 in person and 2 online.
- Launch of a new in person PAS group, meaning we now have 2 in the capital city.
- Creation of faith material for use within the PAS Groups.
- Launch of 'Just As You Are', a fundraising campaign for 2026-27 to bring in £25K.
- Creating new Autism awareness material to be used in a variety of informal training courses on Zoom / in person for churches. Autism in the church family trained 96 people.
- Creating new training material exploring inclusive worship. Worship for all has trained 12 people so far.
- Delivering Zoom and in person training sessions for churches with plans to develop a charging structure to bring in income.
- We have also had capacity due to staffing to be able to speak across the country about the work of prospects including at the L'Arche Highland 50th Anniversary, where 250 people gathered from across Scotland and Europe. We also have had opportunities to speak at church services and Church of Scotland Guilds. We have spoken to around 570 people over the year.
- Delivering Zoom training following on from the production of a bereavement booklet aimed at people with learning disabilities to support them when someone they have loved has died. 72 people have been trained.
- Running the October 2025 Annual Celebration meeting in Dunfermline. This was

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

recorded to share more widely.

- Holding an in-person accessible Christmas 2025 Celebration in Kirkintilloch.
- Keeping in touch with our supporters and partner groups by e-bulletin, newsletter, prayer diary and ongoing development of website.
- Active Facebook page
- Continued distribution of 'Our Stories', a booklet sharing real life stories of PAS group members and the benefit they have received by being supported by PAS.
- Fundraising activities – Hosting Tartan Teas, anniversary fundraisers and other events plus the use of collection cans.
- Main stakeholder in 'Created to Belong', a Scottish national conference exploring faith for people of all abilities and disabilities.

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Financial review

The Charity's main funding sources are now currently:

- Individual regular donations via Standing Order or adhoc giving
- Church irregular donations
- Revenues from sale of Prospects Across Scotland merchandise
- Tartan Tea fundraisers and other events
- Fundraising bespoke Campaigns (£25k in 2025)
- Donations for training courses

Tartan Tea and other fundraising events are now being run more frequently and it is hoped more can be run in the coming year.

PAS launched a fundraising campaign targeting **£25k with a Thrive in '25** campaign at the start of 2025. They achieved around £21k towards their target

During this financial year income from regular Standing Order donations has increased.

A small number of grants were received

We are grateful to the support from the following :-

Small grant from the Fyrish Foundation & the John James Trust and in addition a bequest from the James Wood estate.

The Charity's main lines of expenditure are as follows:

- Staff Salaries
- PAS running costs
- Expenses incurred for running workshops, training events and creating training material
- General running costs including the production of the newsletter and prayer diary
- Expenses related to Insurance, Legal/HR and Accountancy/Payroll support
- Website ongoing support and maintenance costs

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

The level of expenditure this year was £50k compared to £49k in the previous year, however the holiday weekend did not run (usually a cost of £12k covered by similar income) so it reflects a general increase in running costs for mainly staff salaries & pensions plus general running cost.

The level of income received was £32k compared to £67k in the previous year. This is a significant drop due to lack of any notable grant funding (£8k vs. £32.5k in the previous year), no holiday weekend income, lower donations and general fundraising.

This meant that there was a deficit this financial year of £17.5k compared to a surplus of £17.8k the previous year

The current bank reserves are at a satisfactory level with 9-12 months reserves, however the charity continually needs to look at fundraising options for sustainability.

Statement of the charity's policy on reserves

The charity currently has reserves of £45k with estimated annual running costs of £45k. None of these reserves are restricted & there are currently no designated funds

Update on PAS changes

During the financial year April 2025-March 2026 PAS has undergone some changes. Ivy Blair retired as Management Coordinator, Gill Lyth was appointed in her place (September 2025) and Hilary Lacroix continued in her post. Jennifer Maden retired as admin assistant in February 2026. The trustees are very grateful for the years of service given by both Ivy and Jennifer and wish them well.

Gill's role includes fundraising, supporting and encouraging existing groups, encouraging the development of new groups and partnerships, working with Hilary to broaden the reach of PAS among churches in Scotland, and developing inclusion training materials for churches.

Mindful of the increasing difficulty of obtaining grant funding for charities in economically challenging times, Trustees have engaged in some cost-saving measures latterly in 2025-2026 for the next financial year. Admin tasks have been streamlined by the use of online platforms such as Google Drive, Charity Suite and Xero, rather than appointing a new admin assistant. The charity's accounts have been transferred to a different accountant, enabling some savings, some monies have been transferred into an easy access interest bearing account and other cost saving measures are being considered for the year ahead. These measures, along with a regular programme of grant applications, and a new internal fundraising campaign among our members, supporters and regular donors, will help to ensure that PAS remains financially stable in the year ahead.

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Future plans

The priority for PAS is to seek additional grant funding or run fundraising campaigns / events to ensure PAS is sustainable beyond this financial year.

The top 3 Goals for the charity are to

1. Continue the Core work of PAS i.e.
 - a. Responding to requests from churches for advice, information and training
 - b. Providing training to churches who want to develop their ministry by running a group accessible to people with learning disabilities
 - c. Supporting volunteers and groups
 - d. Maintaining website, Facebook presence and developing new ways of communicating
 - e. Ensuring the organisation is effectively managed and meets its strategic vision
2. To increase awareness of the needs of people with learning disabilities and autism by actively seeking more opportunities to speak in churches and groups and developing more training resources
3. To develop a team of volunteers including people with learning disabilities to deliver talks and training.

Other areas that are in the PAS vision subject to funding and resourcing constraints are:

Extended use of the website by the different groups to allow sharing of best practice, pooling of resources and enhanced inter group communication with additional development to make it more accessible to those with disabilities.

Piloting and developing work in special schools & children's work in churches.

Researching the feasibility of church-based groups for people with learning disabilities to encourage development of life skills and building friendships.

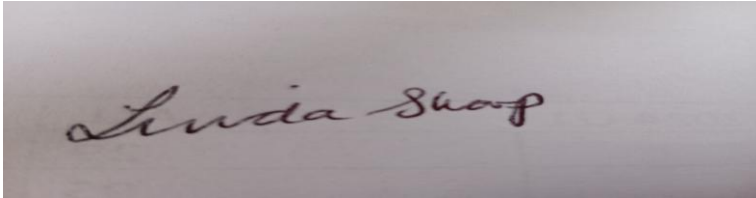
Developing a model for friendship groups within church communities.

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Declaration

The trustees declare that they have approved the Trustees' Report above.
Signed on behalf of the charity trustees:

A photograph of a handwritten signature in dark ink on a light-colored surface. The signature is written in a cursive style and reads "Linda Sharp".

Print name Linda Sharp

Designation Chair of Trustees

Date 14/07/2026

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Statements of Receipts and Payments

RECEIPTS	Notes	Unrestricted funds £	Restricted funds £	Total Funds year ending 31/3/26 £	Total Funds year ending 31/3/25 £
Donations	4	15,864	-	15,864	18,895
Grants	5	2,000	6,000	8,000	32,550
Receipts from other charitable activities - fundraising & miscellaneous		5,789	-	5,789	7,325
Receipts from other charitable activities - Tulliallan fees		-	-	-	5,526
Receipts from Bank Interest		174	-	174	-
Receipts from other charitable activities - Gift Aid reclaim		2,601	-	2,601	2,618
Total receipts		26,428	6,000	32,428	66,914
PAYMENTS	Notes	Unrestricted funds	Restricted funds	Total Funds year ending 31/3/26 £	Total Funds year ending 31/3/25 £
Payments relating directly to charitable activities	6	20,675	28,050	48,725	48,011
Governance costs - Independent examiner fee		1,200	-	1,200	1,110
Total payments		21,875	28,050	49,925	49,121
Net (expenditure)/receipts and (deficit) / surplus for the period		4,553	(22,050)	(17,497)	17,793

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Statement of Balances - As at 31 March 2026

SC048143

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2026 £	Total Funds 2025 £
Opening cash at bank and in hand	8	40,690	22,050	62,740	44,947
Surplus (Deficit) for period		4,553	(22,050)	(17,497)	17,793
As at 31st March 2026		45,243	-	45,243	62,740

Bank and Cash Balances

Current Account	18,413	-	18,413	62,740
Savings Account	26,830	-	26,830	-
	45,243	-	45,243	62,740

Other Assets (Unrestricted funds)

New Laptop x 3	7	Limited	-	Limited	2,179
1 x Old Laptop		Limited	-	Limited	-
3 x Printer		Limited	-	Limited	139
2 x Projector		Limited	-	Limited	-
Speakers Training package		1,000	-	1,000	1,000
Total		1,000	-	1,000	3,318

Other monetary assets

Grants receivable– The Jerusalem Trust	-	2,000	2,000	-
--	---	-------	-------	---

Other liabilities - accruals

Independent examiners fee	1,320	-	1,320	1,200
Total	1,320	-	1,320	1,200

Approved by the trustees on 14/7/26 and signed on their behalf by :-

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Linda Sharp, Trustee (Chair)

Stuart Collins, Trustee (Acting Treasurer)

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

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Notes to the accounts - for the year ended 31 Mar 2026

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Nature and Purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

1. Related Party Transactions

The PAS Insurance policy includes Trustee Indemnity Insurance for all its trustees and staff.

No remuneration nor expenses were paid to the trustees, for their role as a trustee, or any connected persons during the year.

2. Donations

	Unrestricted funds	Restricted funds	Total Funds 2026	Total Funds 2025
Donations - general	15,864	-	15,864	18,895
	15,864	-	15,864	18,895

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

3. Grants

	Unrestricted funds	Restricted funds	Total Funds 2026	Total Funds 2025
John James Trust	2,000	-	2,000	2,000
Paristamen Grant funding	-	-	-	1,000
Claremont Trust	-	-	-	750
Sir Halley Stewart Trust	-	-	-	2,500
Benefact Trust	-	-	-	4,300
Jennifers Fund	-	-	-	1,000
Anchor Trust	-	-	-	10,000
Bishop Radford Trust	-	-	-	1,000
Fyrish Foundation Grant	-	1,000	1,000	10,000
Action Churches Fund	-	5,000	5,000	-
				-
	2,000	6,000	8,000	32,550

4. Payments relating to directly to Charitable Activities

	Unrestricted funds £	Restricted funds £	Total Funds 2026 £	Total Funds 2025 £
Salaries	12,105	18,211	30,316	25,542
IT, website & support costs	1,884	-	1,884	1,740
Insurance	482	-	482	453
Legal and HR support costs	840	-	840	600
Payroll support costs & pension	1,687	1,298	2,985	2,334
Celebration Food	-	687	687	-
General Postage	63	78	141	100
Miscellaneous Expenditure	293	173	466	419
PAS Merchandise (including Bereavement booklet)	-	1,845	1,845	1,434
Grant awarded	-	5,000	5,000	-
Music/Drama Workshops & Bibles	110	-	110	156
Newsletter Costs	77	29	106	57
Prayer Diary	90	31	121	79
Printer Costs	281	-	281	224
Refreshments	25	13	38	17
Stationery	40	65	105	43
Telephone & Broadband	1,091	156	1,247	1,086
Training	-	-	-	56
Travel & Accommodation	1,607	464	2,061	1,450
Tulliallan Costs	-	-	-	12,221
TOTAL	20,675	28,050	48,725	48,011

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

5. Assets

The charity has very little by way of assets with equipment of an age that it is not estimated to have any significant value. No value has been allocated in above figures for the old equipment.

Printers x 3

- 1- 1+ years old – cost £70 new
- 2- 3+ years old – cost £45 new
- 3- New 2023 – cost £139

Projectors x 2

- 1- 10+ years old – unknown, considered worthless
- 2- 3+ years old (may not have been new 3 years ago) – cost est. £300 new

Laptops x 3

Laptops bought in last few years estimated value £2,179

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

6. Movement in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Unrestricted funds					
General funds	40,690	26,428	(21,875)	-	45,243
Total unrestricted funds	40,690	26,428	(21,875)	-	45,243
Restricted funds					
Sir Halley Stewart Trust	1,015	-	(1,015)	-	-
Benefact Trust	2,365	-	(2,365)	-	-
Jennifers Fund	929	-	(929)	-	-
AnchorTrust	9,196	-	(9,196)	-	-
Bishop Radford Trust	784	-	(784)	-	-
Fyrish Foundation	7,761	1,000	(8,761)	-	-
Action Churches Fund	-	5,000	(5,000)	-	-
Total Restricted funds	22,050	6,000	(28,050)	-	-
Total	62,740	32,428	(49,925)	-	45,243

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Previous Year Funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted funds					
General funds	36,274	37,364	(25,876)	(7,072)	40,690
Designated funds					
Producing resources	3,688	-	(760)	(2,928)	-
Tulliallan W/E	2,000	-	-	(2,000)	-
Running Costs		-	(12,000)	12,000	-
Total Designated	5,688	-	(12,760)	7,072	-
Total unrestricted funds	41,962	37,364	(38,636)	-	40,690
Restricted funds					
Jean Cairns Fund	35	-	(35)	-	-
RTR 2	1,978	-	(1978)	-	-
Tulliallan Carers	972	-	(972)	-	-
Claremont Trust	-	750	(750)	-	-
Sir Halley Stewart Trust	-	2,500	(1,485)	-	1,015
Benefact Trust	-	4,300	(1,935)	-	2,365
Jennifers Fund	-	1,000	(71)	-	929
AnchorTrust	-	10,000	(804)	-	9,196
Bishop Radford Trust	-	1,000	(216)	-	784
Fyrish Foundation	-	10,000	(2,239)	-	7,761
Total Restricted funds	2,985	29,550	(10,485)	-	22,050
Total	44,947	66,914	(49,121)	-	62,740

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

Purposes of Restricted funds

Sir Halley Stewart Trust	Restricted funding to write a booklet on death and funerals in easy ready format and does include 50 staff hours as well as printing and other costs
Benefact Trust	Delivering training (5 hours per week) and associated costs
Jennifers Fund	Easter for All celebration in Highland
Anchor Trust	Delivering training (10 hours per week) and associated costs
Bishop Radford Trust Award	Booklet/film testimonies
Fyrish Foundation grant	Core running costs
Action Churches Fund	Restricted funding to run a joint day event "Created to Belong" being run jointly by the Charities PAS, Through the Roof, SPRED and Reachout Together

PROSPECTS ACROSS SCOTLAND SCIO

For the year ending 31 March 2026

INDEPENDENT EXAMINERS REPORT

I report on the financial statements for the period 1 April 2025 to 31 March 2026 set out on pages 2 to 19

Respective responsibilities of the Trustees and the Independent 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 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking 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, Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)have not been met; or
- 1) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Cattanach

Kevin Cattanach

Chartered Accountant
Whitelaw Wells Chartered Accountants
9 Ainslie Place
Edinburgh, EH3 6AT

15 Jul 2026