REGISTERED CHARITY NUMBER: SC046853

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

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for the year ended 30 SEPTEMBER 2025

PEACE EDUCATION SCOTLAND
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REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30th September 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's main objectives, as outlined in its governing document, are:

(a) to advance education by raising the level of understanding of nuclear weapons and other weapons of mass destruction amongst children, young people, disadvantaged groups and the general public.

(b) to advance knowledge by the study and research of threats to international peace from nuclear weapons and other weapons of mass destruction.

(c) to increase knowledge and public awareness of the effects of radioactivity and nuclear explosions on human health and well being.

(d) to advance and increase knowledge of the environmental impact of nuclear weapons, nuclear accidents, nuclear waste and radiation.

(e) to advance understanding of conflict resolution by providing information on non-violent approaches to resolving disputes between communities and nations.

Significant activities

Peace Education Scotland have continued to function during the pandemic period.

The charity has organised its committee meetings online and some other working groups have also used online platforms to meet.

Further details of our activities are outlined in the "Charitable Activities" note below.

PEACE EDUCATION SCOTLAND
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REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The main work areas which have been progressed in the last year have been:

1). Development of materials in relation to the 80th anniversary of bombing of Hiroshima and Nagasaki; the Cold War and 45th anniversary of Faslane Peace Camp.

We continue to update some existing materials including free educational resources providing a good introduction to the debate around nuclear weapons.

2. The booklet on the Environmental Cost of Nuclear Weapons has been distributed through engagement with trade union representatives with the aim of influencing policy making and attitudes and raise awareness of the environmental implications of nuclear weapons. It covers topics such as climate and resource related conflicts, adverse effects from nuclear tests and uranium mining, radioactive and toxic discharges, the close links between civil nuclear power stations and weapons programmes, and the large 'carbon footprint' of the military.

3. Our website has provided information about the event at Faslane Peace Camp in honour of the late Kenneth McNeil, founder member of Peace Education Scotland, and a member of Scottish CND since its formation in 1958.

4. Peace Education Scotland (PES) continues to put out regular bulletins to schools highlighting our resources. We posted copies of our materials in response to requests and encourage the use of our modules in schools or home schooling.

5. PES Volunteers attended several trade union conferences and engaged with local branches for the Education Institute of Scotland (EIS). Our stall is organised annually at the EIS annual general meeting. There is ongoing interest in our leaflets, and other education materials at this event.

6. Peace Education Scotland materials, including The Environmental Costs of Nuclear Weapons, are available at regular vigils organised by Scottish Peace Network in Paisley and Glasgow.

7. Peace Education booklets and leaflets are available at quarterly Vigils organised by Ayrshire CND.

8. Our website, peaceeducationscotland.org, hosts our educational resources which have reached over twenty thousand users. This has resulted in over a thousand downloads each year. Some of our most popular downloads include resources on nuclear risk, the morality of nuclear weapons, critical thinking and debate.

9. PES volunteers supported the development of a new Peace Garden in the Glasgow Botanic Gardens.

FINANCIAL REVIEW

Financial position

The charity accounts show income of £1,629 generated from grants and donations, and focused on spend of restricted funds relating to environmental impact of nuclear weapons. The charity has funds totalling £329 in designated funds to help local school children contribute to a new Peace Garden in the Glasgow Botanic Gardens. There are £1,767 of general funds to carry forward to the next year. The Trustees deem these reserves sufficient in relation to the operations of the charity.

Reserves policy

There is a reserves policy of £2,000 for on-going charity running costs. It is the aim of the charity to raise additional grant funding in line with the budgeted costs of future activities.

REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document & constitution

Governing document & constitution The charity is controlled by its governing document, a deed of trust, and constitutes a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 21 September 2016. It has a single tier structure and as such the trustees are the members of the charity.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Constitution of the Charity.

The trustees are authorised to appoint new committee members to fill vacancies through resignation or death of an existing committee member.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046853

Principal address

PO Box 3620
Glasgow
G73 9FQ

Trustees

W Ramsay Chairperson
A West Secretary
M Wardrop Treasurer
S Skirving Committee Member
K Crawford Committe Member
D Kelly Committee Member
M Langdon Committee Member (resigned 19.5.25)
A Miller-Boyland Committee Member (resigned 19.5.25)
D Hurley Committee Member (appointed 19.5.25)

Independent Examiner

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Charity Name

The charity is also know by the name Scottish CND Education.

Approved by order of the board of trustees on 18 May 2026 and signed on its behalf by:

Martha Wardrop

M Wardrop - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEACE EDUCATION SCOTLAND

I report on the accounts for the year ended 30 September 2025 set out on pages five to eleven.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Martin Greig BA CA
The Institute of Chartered Accountants of Scotland

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

20 May 2026

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income		1,629	-	1,629	598
EXPENDITURE ON					
Charitable activities					
Peace Education		1,374	-	1,374	2,883
NET INCOME/(EXPENDITURE)		255	-	255	(2,285)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,512	-	1,512	3,797
TOTAL FUNDS CARRIED FORWARD		1,767	-	1,767	1,512

The notes form part of these financial statements

PEACE EDUCATION SCOTLAND
T/A SCOTTISH CND EDUCATION

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	5	105	-	105	5
Cash at bank and in hand		2,142	-	2,142	1,939
		2,247	-	2,247	1,944
CREDITORS					
Amounts falling due within one year	6	(480)	-	(480)	(432)
NET CURRENT ASSETS		1,767	-	1,767	1,512
TOTAL ASSETS LESS CURRENT LIABILITIES		1,767	-	1,767	1,512
NET ASSETS		1,767	-	1,767	1,512
FUNDS	7				
Unrestricted funds				1,767	1,512
TOTAL FUNDS				1,767	1,512

The financial statements were approved by the Board of Trustees and authorised for issue on 18 May 2026 and were signed on its behalf by:

Martha F Wardrop

M Wardrop - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Going Concern
After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty
In preparing these financial statements, the trustees are required to make judgements, estimates and assumptions that affect the application of the Charity's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

<u>Donations</u>
Donations are recognised on receipt. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met.

<u>Legacies</u>
Legacies are recognised when the charity has been notified in writing of both the amount and settlement date.

<u>Grants</u>
Grants are recognised when the charity has been notified in writing of both the amount and settlement date. Grants are deferred if terms or conditions must be met before the charity has entitlement to the resources.

<u>Fundraising</u>
Funds raised from fundraising events are recognised in the period in which the event was held.

<u>Sale of Goods</u>

1. ACCOUNTING POLICIES - continued

Income

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances.

Creditors

Short term trade creditors are measured at the transaction price.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	598	-	598
EXPENDITURE ON			
Charitable activities			
Peace Education	2,883	-	2,883
NET INCOME/(EXPENDITURE)	(2,285)	-	(2,285)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,797	-	3,797
TOTAL FUNDS CARRIED FORWARD	1,512	-	1,512

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 October 2024 and 30 September 2025	592
DEPRECIATION	
At 1 October 2024 and 30 September 2025	592
NET BOOK VALUE	
At 30 September 2025	-
At 30 September 2024	-

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	105	5

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	480	432

7. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	1,512	255	1,767
TOTAL FUNDS	1,512	255	1,767

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,629	(1,374)	255
TOTAL FUNDS	1,629	(1,374)	255

Comparatives for movement in funds

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General fund	3,797	(2,285)	1,512
TOTAL FUNDS	3,797	(2,285)	1,512

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2025**

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	598	(2,883)	(2,285)
TOTAL FUNDS	598	(2,883)	(2,285)

The unrestricted funds are the funds which the trustees are free to use in accordance with the charitable objectives of the charity.

The restricted fund is in relation to a grant from the Polden-Puckham Charitable Foundation and will be spent in accordance with the grant terms.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

PEACE EDUCATION SCOTLAND
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Voluntary income		
Donations	429	598
Grants	1,200	-
	1,629	598
Total incoming resources	1,629	598
EXPENDITURE		
Charitable activities		
Insurance	-	96
Postage and stationery	583	593
Projects & outreach	154	1,531
	737	2,220
Support costs		
Other		
IT costs	115	213
Governance costs		
Accountancy and legal fees	522	450
Total resources expended	1,374	2,883
Net income/(expenditure)	255	(2,285)

This page does not form part of the statutory financial statements