CHARITY REGISTRATION NUMBER: SC037667

STAND International

Unaudited Financial Statements

30 November 2025

GIBSON McKERRELL BURROWS LIMITED
Chartered Accountants
28 Rutland Square
Edinburgh
EH1 2BW

STAND International

Financial Statements

Year ended 30 November 2025

STAND International

Trustees' Annual Report

Year ended 30 November 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 November 2025.

Reference and administrative details

Registered charity name	STAND International
Charity registration number	SC037667
Principal office	Suite 4 Southbank Marina Strathkelvin Place Kirkintilloch G66 1TJ
The trustees	[redacted] Mrs I Simpson Ms H Stacey
Company secretary	[redacted]
Independent examiner	William A S Gunn 28 Rutland Square Edinburgh EH1 2BW

Structure, governance and management

Governing document

STAND International is a Scottish Charitable Incorporated Organisation (SCIO) which was registered in its current legal form on 18 June 2024. The governing document is the constitution. The charity was previously a charitable company and the assets of the charitable company were transferred to the SCIO on that date. The company was originally established under a Memorandum of Association which established the objects and powers.

Structure

The small Board of trustees have experience of both project management and organisational leadership in the public, private and voluntary sectors. The Board meets formally every two months where its formal business is conducted. It has a small group of independent advisors who are able to provide specialist advice about particular countries or areas of work when required. Neither the Board of trustees nor the advisors receive any remuneration for their work. Although we have not increased the number of trustees we have increased the number of independent advisors and this has strengthened the Board's governance.

Structure, governance and management *(continued)*

Recruitment and appointment of trustees

Trustees are appointed by the existing trustees. New trustees are fully briefed on the working of the charity before being invited to take up office.

Risk management

The Board of trustees has conducted a review of the major risks to which the charity is exposed. A risk register and policy has been established and is updated at least annually. Where appropriate, systems or procedures have been established to monitor and mitigate the risks the charity is exposed to.

Objectives and activities

STAND International was established in 2007 to work with socially and economically excluded young people and adults. It is governed by a voluntary Board of trustees. The organisation was formed after some very successful joint work between two Edinburgh homeless charities and an international aid agency during 2003-2006 when it was agreed that STAND International (STart A New Day) should be given a priority of its own. To this end, STAND International was set up as a separate charity at the beginning of of 2007 and in 2024 converted to a SCIO. With offices in Edinburgh and Glasgow, it works with young people across all of Scotland from the islands in the North and West to the rural communities in the South.

All of the young people we work with have had experience of homelessness, drugs/alcohol addiction, poor mental health, disabling physical health and low-level criminality. Because of these issues they experience greater barriers to employment and very rarely progress into full-time employment. A key part of STAND's work is to advance citizenship by encouraging volunteering in disadvantaged communities, both geographical communities and communities of interest. We recruit, train and support volunteers in this country and abroad to take part in a range of projects. We see this as a way to empower socially and economically excluded young people to fulfil their potential, integrate more with their local communities and thereby reduce their risk of social isolation and enhance their employment opportunities.

Principally, STAND allows disadvantaged young people to use their first-hand experience of being without a home, close family and social networks to harness their talents and genuine feelings of compassion and look at ways to assist those who are in similar situations in other countries by developing their own skills and strengths. This can include renovation and construction work in schools, orphanages and institutions for excluded children, adults and young disabled people or providing sports and education activities for disadvantaged/disabled children.

Over the last 3-4 years with the development of our Learning Hub, we have become recognized as an innovative learning provider of formal and non formal learning to young people and adults. Over that time we have developed a number of different partnerships with employers, businesses and a wide ranging set of networks that has allowed us to continue to offer training and qualifications to wider groups of those adults and young people who are furthest from the labour market and experience additional barriers to becoming more integrated into their local and international communities

Achievements and performance

Since the decision to leave Europe we have managed to successfully identify alternative funding schemes which has allowed us to continue our work and continue to create networks and partnerships with national and international organisations and institutions. Whilst or partnerships in Belarus, Ukraine, and Georgia have had to be re-evaluated our work in Romania and Ghana continues although we have had to think differently as to how this is delivered, particularly, in Ghana's case, exorbitant inflation costs and the increasing persistent challenges of climate change.

Over the course of this financial year we have continued to provide learning mobilities to our Learners in Ghana and Romania which have allowed them to develop a wide variety of skills from construction skills, sports coaching, child development and leadership skills to food production, chocolate making and gardening. We have also recorded an increased number of Learners moving into full time employment once they had completed their learning through our Learning Hub.

Our support for the work we have been doing over the years in Belarus, Ukraine, Romania and Ghana continues although we have had to think differently as to how this is delivered, particularly with travel insurance restrictions, international sanctions and, in Ghana's case, exorbitant inflation costs.

Going forward, although we have a small Board of trustees, they are very active in ensuring they take their governance responsibilities seriously. This, combined with our very committed staff and volunteer group, means that we are well placed to continue to adapt to the challenges that are presented with funding, international conflict and changing policies directives from both the Westminster and Scottish Governments.

Financial review

To date we have been successful in securing funding from the Westminster government's Turing Scheme which was introduced to replace some of the funding that was withdrawn once the UK left the EU. Whilst this is a reduced budget it has allowed us to continue to deliver some of our core work. Going forward the UK government has negotiated with the EU a phased return to some of the European funding schemes that we had access to prior to Brexit and this allows us to again begin to attract funding from larger funded programmes to which we previously had access.

Reserves policy

The Board of trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of its expenditure. The present level of reserves available to the charity therefore falls significantly short of this target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Board of trustees is well aware that it is unlikely that the target level can be reached in the foreseeable future.

The trustees' annual report was approved on 11 August 2026 and signed on behalf of the board of trustees by:

[redacted]

STAND International

Independent Examiner's Report to the Trustees of STAND International

Year ended 30 November 2025

I report on the financial statements for the year ended 30 November 2025, as set out on pages 6 to 18.

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 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 is 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 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 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 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.

William A S Gunn
Independent Examiner

28 Rutland Square
Edinburgh
EH1 2BW

11 August 2026

STAND International

Statement of Financial Activities

Year ended 30 November 2025

		2025			2024
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	–	284,352	284,352	838,499
Total income		–	284,352	284,352	838,499
Expenditure					
Expenditure on charitable activities	5,6	15,900	550,297	566,197	1,038,939
Total expenditure		15,900	550,297	566,197	1,038,939
Net expenditure and net movement in funds		(15,900)	(265,945)	(281,845)	(200,440)
Reconciliation of funds					
Total funds brought forward		50,962	267,148	318,110	518,550
Total funds carried forward		35,062	1,203	36,265	318,110

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

STAND International

Statement of Financial Position

30 November 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	14		2,521		9,543
Current assets					
Debtors	15	99,100		113,539	
Cash at bank and in hand		103,931		484,167	
		203,031		597,706	
Creditors: amounts falling due within one year	16	169,287		289,139	
Net current assets			33,744		308,567
Total assets less current liabilities			36,265		318,110
Net assets			36,265		318,110
Funds of the charity					
Restricted funds			1,203		267,148
Unrestricted funds			35,062		50,962
Total charity funds	18		36,265		318,110

These financial statements were approved by the board of trustees and authorised for issue on 11 August 2026, and are signed on behalf of the board by:

[redacted]

The notes on pages 9 to 18 form part of these financial statements.

STAND International

Statement of Cash Flows

Year ended 30 November 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net expenditure	(281,845)	(200,440)
Adjustments for:		
Depreciation of tangible fixed assets	7,022	7,600
Accrued (income)/expenses	(137,891)	126,259
Changes in:		
Trade and other debtors	14,439	350,476
Trade and other creditors	18,039	10,147
Cash generated from operations	(380,236)	294,042
Net cash (used in)/from operating activities	(380,236)	294,042
Net (decrease)/increase in cash and cash equivalents	(380,236)	294,042
Cash and cash equivalents at beginning of year	484,167	190,124
Cash and cash equivalents at end of year	103,931	484,166

The notes on pages 9 to 18 form part of these financial statements.

1. General information

STAND International is a public benefit entity and a registered charity in Scotland. The address of the principal office is Suite 8 Enterprise House, Strathkelvin Place, Kirkintilloch, G66 1XQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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), (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Subject to the continued European funding there are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are those which can be used within the company's objectives, at the discretion of the Directors.

Restricted funds are those which can only be used for particular restricted purposes within the company's objectives. Funds are restricted when their purpose is specified by the donor, by the terms of an appeal or where they are raised for a particular purpose or project.

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the statement of financial activities when received.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Resources expended are accounted for on an accruals basis. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Expenditure includes any attributable VAT which cannot be recovered and is allocated between:

Charitable activities comprise costs incurred by the charity in the delivery of its services and activities.

All costs are allocated between expenditure categories of the statement of financial activities on a basis designed to reflect the usage of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on a usage basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or parable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Restricted Funds £	**Total Funds 2025 £**	Restricted Funds £	Total Funds 2024 £
Donations				
Donations	45,375	45,375	–	–
Grants				
Grants receivable	238,977	238,977	838,499	838,499
	284,352	284,352	838,499	838,499

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all	–	432,486	432,486
Support costs	15,900	117,811	133,711
	15,900	550,297	566,197

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all	–	847,846	847,846
Support costs	18,773	172,320	191,093
	18,773	1,020,166	1,038,939

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all	432,486	129,211	561,697	1,030,539
Governance costs	–	4,500	4,500	8,400
	432,486	133,711	566,197	1,038,939

7. Analysis of support costs

	Support costs	**Total 2025**	Total 2024
	£	**£**	£
Staff costs	109,039	109,039	108,147
Premises	7,981	7,981	57,602
General office	5,169	5,169	1,544
Finance costs	7,022	7,022	7,600
Governance costs	4,500	4,500	8,400
Management costs	–	–	7,800
	133,711	133,711	191,093

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	7,022	7,600

9. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	–	4,000

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	4,500	–

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	102,785	101,951
Social security costs	3,071	2,746
Employer contributions to pension plans	3,183	3,450
	109,039	108,147

The average head count of employees during the year was 4 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Administration	4	8

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No trustee received any remuneration or reimbursement of expenses from the charity (2024 - £Nil).

13. Transfers between funds

Funds were transferred within restricted funds to cover project costs in the year.

As the charity will not be operating within Belarus for the foreseeable future, the balance of this fund was transferred and split equally between Romania, Turing Training and the Unrestricted General fund.

14. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 December 2024 and 30 November 2025	37,172	37,172
Depreciation		
At 1 December 2024	27,629	27,629
Charge for the year	7,022	7,022
At 30 November 2025	34,651	34,651
Carrying amount		
At 30 November 2025	2,521	2,521
At 30 November 2024	9,543	9,543

15. Debtors

	2025	2024
	£	£
Other debtors	99,100	113,539

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	23,550	161,441
Loan from Silver Stag C.I.C	145,737	127,698
	169,287	289,139

The loan from Silver Stag C.I.C is interest free with no specific terms for repayment.

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,183 (2024: £3,450).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Dec 2024	Income	Expenditure	Transfers	**At 30 Nov 2025**
	£	£	£	£	£
General funds	50,962	–	(15,900)	–	35,062

	At 1 Dec 2023	Income	Expenditure	Transfers	At 30 Nov 2024
	£	£	£	£	£
General funds	69,735	–	(18,773)	–	50,962

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Dec 2024	Income	Expenditure	Transfers	**At 30 Nov 2025**
	£	£	£	£	£
Belarus	–	–	–	–	–
Romania	4,025	22,688	(277,500)	251,000	213
Turing Training	263,123	261,664	(272,797)	(251,000)	990
	267,148	284,352	(550,297)	–	1,203

	At 1 Dec 2023	Income	Expenditure	Transfers	At 30 Nov 2024
	£	£	£	£	£
Belarus	–	–	(9,000)	9,000	–
Romania	70,930	–	(570,905)	504,000	4,025
Turing Training	377,885	838,499	(440,261)	(513,000)	263,123
	448,815	838,499	(1,020,166)	–	267,148

The majority of grants received are based on a 'per delegate' calculation including funding for administration, set up and preparation costs. The Charity has been able to deliver these services with the assistance of volunteers at no cost to the Charity. Funders do not require repayment of apparent surpluses as a result of this use of volunteers.

Purposes of restricted funds

Belarus - Funding volunteering work in Children's centre in Belarus.

Romania - Vocational and educational training in Romania.

Turing Training - Vocational and educational training.

Resilience - Supporting at risk people worst affected by Covid 19 pandemic.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	–	2,521	2,521
Current assets	39,562	163,469	203,031
Creditors less than 1 year	(4,500)	(164,787)	(169,287)
Net assets	35,062	1,203	36,265

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	9,543	9,543
Current assets	59,362	538,344	597,706
Creditors less than 1 year	(8,400)	(280,739)	(289,139)
Net assets	50,962	267,148	318,110

20. Analysis of changes in net debt

	At 1 Dec 2024 £	Cash flows £	**At 30 Nov 2025 £**
Cash at bank and in hand	484,167	(380,236)	103,931

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	24,000	7,596
Later than 1 year and not later than 5 years	96,000	116,760
	120,000	124,356

22. Related parties

During the year, STAND International's payroll costs were administered by Silver Stag C.I.C. The total for the year was £109,039 (2024 - £108,147). STAND made payments of £91,000 (2024 - £98,000) towards this sum. The balance owed to Silver Stag C.I.C at the year end date is £147,737 (2024 - £127,698).

[redacted] is a trustee and charity secretary of STAND International and a director in [redacted]

During the year, STAND International paid £Nil (2024 - £22,000) to Zone Out Partnership for training expenses in relation to overseas projects. The balance owed to Zone Out Partnership at the year end date is £Nil (2024 - £Nil).

[redacted] is a trustee and charity secretary of STAND International and a director in [redacted].

The following pages do not form part of the financial statements.

STAND International

Detailed Statement of Financial Activities

Year ended 30 November 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	45,375	–
Grants receivable	238,977	838,499
	284,352	838,499
Total income	284,352	838,499
Expenditure		
Expenditure on charitable activities		
Wages and salaries	102,785	101,951
Employer's NIC	3,071	2,746
Pension costs	3,183	3,450
Rent	4,594	54,859
Insurance	3,387	2,743
Other support costs	77,864	113,635
Travel costs	166,341	331,422
Accountancy fees	4,500	8,400
Other office costs	5,169	1,544
Depreciation	7,022	7,600
Accommodation and food	188,281	402,789
Professional fees	–	7,800
	566,197	1,038,939
Total expenditure	566,197	1,038,939
Net expenditure	(281,845)	(200,440)

	2025 £	2024 £
Expenditure on charitable activities		
To create vibrant communities in this country and abroad that are fair, sustainable and inclusive for all		
Activities undertaken directly		
Support costs	77,864	113,635
Project costs	166,341	331,422
Accommodation and food	188,281	402,789
	432,486	847,846
Support costs		
Wages and salaries	102,785	101,951
Employer's NIC	3,071	2,746
Pension costs	3,183	3,450
Rent	4,594	54,859
Insurance	3,387	2,743
Other office costs	5,169	1,544
Depreciation	7,022	7,600
Professional fees	–	7,800
	129,211	182,693
Governance costs		
Accountancy fees	4,500	4,400
Audit fees	–	4,000
	4,500	8,400
Expenditure on charitable activities	566,197	1,038,939