

Interfaith Scotland
Report and Financial Statements
For the Year Ended
31 March 2023

Scottish Charity Number: SC029486

Interfaith Scotland

Report and Financial Statements For the Year Ended 31 March 2023

Contents	Pages
Reference and Administrative information	2
Report of the Trustees	3 – 8
Independent Examiner’s Report	9
Statement of Financial Activities	10
Balance Sheet	11
Accounting Policies	12
Notes to the Financial Statements	13 – 16

Interfaith Scotland

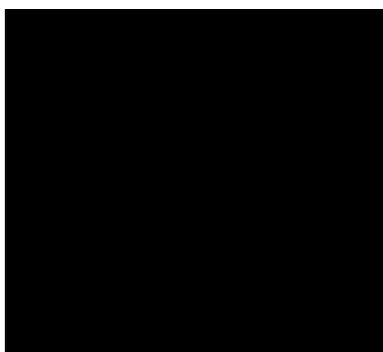
Reference and Administrative Information

Charity registration number: SC029486
(Scottish Charity)

Principal office address: Flemington House
110 Flemington Street
Glasgow
G21 4BF

Board of Trustees

Current trustees:



Former trustees also serving during the financial year:



Independent Examiner:



Interfaith Scotland

Trustees Annual Report For the Year Ended 31 March 2023

The members of the Board of Trustees are pleased to present their report and the financial statements for the year ended 31 March 2023.

Structure, Governance and Management

Interfaith Scotland is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution.

The organisation acts as an umbrella organisation for groups within the major world faiths and diverse religious traditions, twenty-one local interfaith groups and two educational bodies concerned with religious and moral education in a multi-faith context. It operates across Scotland and provides opportunities for dialogue, networking, and multi-faith action.

Up to eleven members of the Board of Trustees are appointed at the AGM and up to four further members can be co-opted by the board. The Board of Trustees are sought from the membership categories of Interfaith Scotland (up to 11) with a further four co-optees appointed for their particular skill set.

The trustees create a strategic and policy framework for the organisation, focusing on strategic direction and vision and are ultimately responsible for ensuring that it fulfils its statutory requirements. The Board met regularly over the past financial year and were successful in achieving funding for the year 2022-2023 based on a detailed work plan with clear outcomes and budget.

Objectives and Review of Activities

Interfaith Scotland is established to provide a forum for representatives from the major world religions and other individuals and groups to dialogue with one another on matters of religious, national and civic importance, to promote educational activities in connection with interfaith relations, to encourage civic engagement by religious communities and support religious equality.

In addition to promoting good relations across Scotland considerable additional work is done to support tackling hate crime, discrimination and prejudice in Scotland. Interfaith Scotland serves on the Scottish Government's Hate Crime Strategy Group, undertaking focused work with the faith communities to ascertain the nature and level of hate crimes perpetrated against them and the information gathered has been fed into the development of a National Hate Crime Strategy.

A highlight of the year was the 20th Anniversary celebration of the Scottish Religious Leaders Forum on the Island of Iona (see below).

Interfaith Engagement Events during the year (in person and online):

April 2022

- Interfaith Ceilidh for the Climate event in Bannockburn
- Faith Communities and Parliamentary Engagement (online workshop with a representative of the UK Parliament)

May 2022:

- Hosted 2 Joint 'Interfaith and the Climate Crisis' webinars in partnership with the Interfaith Liaison Committee to UNFCCC in preparation for COP27 (online)

June 2022:

- Thank You Day & Queen's Jubilee Interfaith Picnic (in person Glasgow)
- Interfaith Stories for Creativity for Refugees and Asylum Seekers co-hosted with Dumfries and Galloway Multi-cultural Centre for Refugee Festival (in person Dumfries)

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

July 2022

- Online Interfaith Buddies event, to tackle loneliness and isolation

October 2022

- Annual Interfaith Lecture ‘Tackling Hate through Education’ held with Michael Haines, whose brother was killed by ISIS, as the keynote speaker (in person Glasgow)

November 2022

- Scottish Interfaith Week (as below)

January 2022

- Holocaust Memorial Day events (as below)

February 2023

- World Interfaith Harmony Week youth engagement event (in person Glasgow)
- Violence Against Women and Girls Dialogue event (in collaboration with the VAWG Scottish Government). The event brought together women from the Black and Ethnic Minority Communities to discuss the services needed to support BAME women who are experiencing domestic or community violence (in person Glasgow).

Scottish Government Religion and Belief Engagement

Interfaith Scotland sits on the Scottish Government Religion and Belief Engagement reference group. The meetings bring together representatives from diverse faith communities in Scotland to discuss important societal issues. The group also assisted in developing the Faith and Belief Engagement Strategy of the Scottish Government which was launched on 22 March 2023.

Interfaith Scotland Dialogue Centre

Between 1st April 2022 and 31st March 2023, the Interfaith Scotland Dialogue Centre was used thirty-five times by diverse interfaith, equality and human rights organisations and we are delighted that the National Dialogue Centre is seen as a safe space for important dialogues to take place.

Scottish Religious Leaders’ Forum 2022/23

Interfaith Scotland continues to act as Secretariat for the Scottish Religious Leaders’ Forum and the following engagements took place in the time frame of this report;

- 26 April 2022 and 29 March 2023: online engagement with members of the Forum
- 19-22 September 2022: 20th Anniversary celebration on the Island of Iona. Which included a service for Queen Elizabeth; an interfaith pilgrimage on the Island; writing a statement of commitment to their on-going interfaith action together and a live-streamed interfaith service from the Abby (in person Island of Iona).

Scottish Interfaith Week 2022: Theme ‘Storytelling’ (www.scottishinterfaithweek.org)

- The launch of Scottish Interfaith Week 2022
The launch of Scottish Interfaith Week 2022 was held in the National Storytelling Centre in Edinburgh with the Minister for Communities present and included the Faces of Faith exhibition, music and poetry (from the newly published Interfaith Poetry collection)
- Scottish Interfaith Week Events
Over the course of Scottish Interfaith Week 71 events were registered on our SIFW website and others were held and not up-loaded to the website. Thousands engaged with the week by hosting and supporting events and engaging with our social media.

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

- **Interfaith Poetry Collection**
The Interfaith Poetry Competition was successfully held and the collection ‘The Courageous non-uniformity of Stones’ was published in collaboration with the Scottish Poetry Centre’.
- **Faces of Faith Exhibition**
A much acclaimed ‘Faces of Faith’ exhibition was developed for Scottish Interfaith Week and the exhibition was displayed during the week in the Scottish Storytelling Centre, Edinburgh and in Glasgow University Chaplaincy. This is now a creative resource for Interfaith Scotland to use and has been on display in a number of venues in the time frame of this report.
- **SIFW 2022 (media engagement)**
We secured print and TV media coverage on BBC Scotland news, in the Scottish Herald and on the Church of Scotland website. We were featured in blog posts by Quakers in Britain, Glasgow Jewish Representative Council and The Methodist Church in Scotland. Our content appeared more than 5,300 times on screens in the lead up to, during and after Scottish Interfaith Week.

Interfaith Events for Women 2022/2023

- **August 2022:** The main woman only engagement for 2022 took place in August and was a 3-day interfaith women’s retreat held on Holy Isle (Arran).
- **March 2023:** A further interfaith event for women was held for International Women’s Day in March in partnership with Women of Faith in Community Glasgow.

Local Interfaith Group Support

Despite the on-going Pandemic there were opportunities sometimes online and occasionally in-person to attend and input to local interfaith group events or to support partnership working. In the time frame of this report 15 groups were visited/supported. In addition, we host a dedicated local interfaith group Facebook page and have a dedicated website page on our national website which is regularly updated with local groups information.

- **May 2022:** Funded Interfaith Groups Annual Networking event: organized and hosted the annual networking event for the funded local interfaith groups (Edinburgh and Glasgow)
- **August 2022:** Networking Seminar for un-funded Local Interfaith Group
A networking seminar for local interfaith groups was held with representatives from 70% of local groups in attendance from across Scotland. The event was held online.
- **Small grant funds:** Interfaith Scotland manages two ‘small grant funds’ for faith communities and local interfaith groups to engage with Scottish Interfaith week (2022) and Holocaust Memorial Day (2023) a total of 17 groups availed themselves of the funds and 17 additional interfaith and Holocaust Memorial events were thereby held.

Support for University Interfaith Chaplains

- **18th May:** Hosted an in-person interfaith networking event for University Chaplains and Honorary Chaplains from across Scotland which was very well attended.
- **19-22 September:** University Chaplains from across Scotland joined the Scottish Religious Leaders Forum engagement on the Island of Iona

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

Establishment of National Interfaith Youth Advisory Board

In the time frame of this report Interfaith Scotland was able to appoint a National Interfaith Youth Advisory Board to explore how to engage young people more effectively. The Board consists of representatives from 8 faith traditions and has met regularly and supported interfaith engagement.

Interfaith Climate Action

- Interfaith Liaison Committee to the UNFCCC: Interfaith Scotland continues to serve on the Interfaith Liaison Committee to the UNFCCC and co-hosted a further two online international climate related webinars in partnership with them.
- World Interfaith Harmony Grove: the number of trees planted in our World Interfaith Harmony Grove continues to grow and currently stands at over 900 trees.
- Interfaith Working Group for COP26: Interfaith Scotland continues to chair the Interfaith Working Group (which is now called Interfaith Climate Justice Scotland), with Interfaith Glasgow acting as Secretariat. The working group brings diverse faith communities together to explore how faith-based organisations can address the climate crisis. Regular meetings were held within the period of this annual report.

Interfaith Education Resource Development

During the timeframe of this report Interfaith Scotland hosted eight online engagements – ‘Interfaith Inspirations’ where representatives of diverse faith or belief communities shared their inspirational stories. This educational resource is available via our YouTube channel.

Tackling Hate Through Remembrance, Dialogue, Training, Freedom of Religion or Belief and Refugee Support.

During the timeframe of this report Interfaith Scotland was appointed to the Scottish Governments Hate Crime Strategic Partnership Group which led to the development of the Scottish Government Hate Crime Strategy. This included holding focus discussion groups with diverse faith communities which directly fed the ‘lived experience’ into the strategy. The strategy was launched in March 2023

<https://www.gov.scot/publications/hate-crime-strategy-scotland/>

- Remembering Srebrenica (July 2022)
Remembering Srebrenica Scotland showed the film ‘Quo Vidas, Aida’ and we collaborated with them and engaged the interfaith community in the event.
- Holocaust Memorial Day (January 2023)
Interfaith Scotland co-hosted three events; Inverness Town House in collaboration with Inverness Interfaith and Highlands and Islands Council; an HMD event in Falkirk in collaboration with Falkirk Council; and the annual Interfaith Concert in collaboration with the Royal Conservatoire of Scotland, through Lev and Julia Atlas. Over 400 guests engaged with the three events in person with hundreds more engaging via social and print media. In addition, we part-funded a further five events in; East Renfrewshire, Iona, Dumfries and Galloway, Shetland, and Aberdeen. Over 700 guests supported these events with again hundreds more engaging on social and print media.

Religion and Belief Equalities Training

Twenty-seven national level equality and diversity training courses were delivered this year with the majority focusing on Religion and Belief as a protected characteristic.

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

Refugee and Asylum Seeker Support

- Scottish Faiths Action for Refugees: Interfaith Scotland continues to sit on the Scottish Faiths Action for Refugees and was active in the Bus Pass Campaign for Asylum Seekers as well as promoting and engaging with the Scottish Refugee Festival by hosting events.
- 5th June 2022: Interfaith Family Picnic held in the Hidden Gardens, Glasgow to support engagement of asylum seekers and refugees with the National Thank You Day.

Cross Party Group, Freedom of Religion or Belief

Interfaith Scotland continues to act as the Secretariat for the CPG on Freedom of Religion or Belief sponsored by John Mason MSP and the following meetings were held.

- Focus on Afghanistan: Mohammad Asif, Afghan Human Rights Foundation (April 2022)
- Fiona Bruce, UN Special Envoy on Freedom of Religion or Belief (June 2022)
- Bishop of Truro, The support of the FCDO for persecuted Christians (November 2022)
- Alan Meldrum from Open Doors, highlighting persecution of Christian's worldwide (March 2023)

Cross Party Group on St Andrews Day

Interfaith Scotland sat on the Cross-Party Group for St Andrews Day and assisted in hosting a successful event in the Scottish Parliament in November 2022.

Faith and Belief Engagement Group (Scottish Government)

Interfaith Scotland sat on the Scottish Government Faith and Belief Engagement Group and assisted in the development of the Scottish Government's Faith and Belief Engagement Strategy which was launched on 22nd March 2023.

Constitutional review

The constitution of Interfaith Scotland was updated during the timeframe of this report. The review included engagement with members and with OSCR in preparation for the AGM held in October 2022 where the changes were universally accepted.

Partnership Working

During the year Interfaith Scotland worked in partnership with the following organisations:

- Scottish Government Hate Crime Partnership Group
- Scottish Government Faith and Belief Engagement Group
- Scottish Government Volunteering Action Plan Group
- Equality and Diversity in Youthwork Network
- Faith in Older People (FIOP)
- UK Interfaith Network (IFN)
- Interfaith Working Group for COP26 (now Interfaith Climate Justice Scotland)
- Interfaith Liaison Committee to the UNFCCC
- Religions for Peace UK Women of Faith Network
- Remembering Srebrenica (Scotland)
- Royal Conservatoire of Scotland
- BBC Scotland (SACRE)
- Holocaust Memorial Day Trust
- Tackling Funeral Poverty Board
- Police Scotland
- BEMIS

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

- CEMVO
- Scottish Refugee Council
- Local Interfaith Groups across Scotland
- Faith Community Partnerships
- Scottish Government Violence Against Women and Girls (VAWG)

General Media & Communication engagement

Throughout the year there has been an increase in media engagement including through social media, Facebook, Instagram, and our YouTube Channel. In addition, we have published 9 regular e-newsletters, 7 e-newsletters for Scottish Interfaith Week and published two Interfaith Magazines. We have also contributed interfaith articles to 'Interfaith Initiative' and to 'Interreligious Insight' and have spoken on National TV about Scotland's interfaith collaborative approach to the climate crisis.

Website and Social Media Statistics

From April 2022 to March 2023, the Interfaith Scotland website received over 12,000 views and the Scottish Interfaith Week website received over 10,000 views. Our Interfaith Scotland Facebook page content reached over 14,700 people from April 2022 to March 2023, and our page was visited over 1,700 times. Our tweets for Interfaith Scotland received over 1,000 likes during the same time period.

Volunteers

Interfaith Scotland would like to warmly thank the many volunteers who have contributed so much to the organisation. Their support and help is greatly appreciated.

Financial review

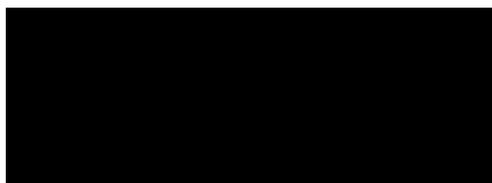
Income and expenditure is detailed in the Statement of Financial Activities on page 10.

Total income for the year was £191,330 and expenditure £197,069 resulting in a deficit of £5,739.

Total funds at 31 March 2023 have therefore decreased from £82,400 to £76,661, comprising £319 of restricted funds and £76,342 of unrestricted funds.

The unrestricted fund, less the value of fixed assets, represents the free reserves of the charity and is called the General Fund in note 9. This is equivalent to around five months' annual unrestricted expenditure at current levels. Whilst this is considered to be adequate to provide for periods of unexpected expenditure or for shortfalls in funding, it is the Trustees' policy to strive to have a reserves level equivalent to one year's running costs.

This report was approved by the Trustees on 20 September 2023 and is signed on their behalf by:



Independent Examiner's Report To the Trustees of Interfaith Scotland

I report on the accounts of the charity for the year ended 31 March 2023.

Respective responsibilities of directors 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.

The 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 independent examiner's statement

My examination is 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 seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

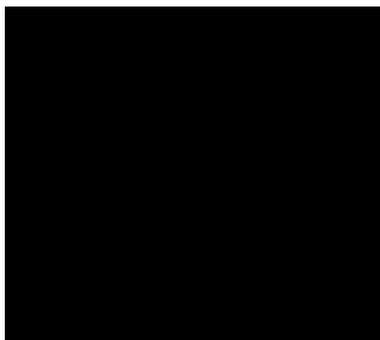
Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 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.



Date 2/10/2023

Interfaith Scotland

Statement of Financial Activities

For the Year Ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies:					
Membership & donations		3,952	-	3,952	18,304
Grant income	1	145,000	23,250	168,250	156,000
Charitable activities:					
Sale of goods and services		19,128	-	19,128	10,576
Other:					
Miscellaneous		-	-	-	534
Total		<u>168,080</u>	<u>23,250</u>	<u>191,330</u>	<u>185,414</u>
Expenditure on:	2				
Fundraising costs		-	-	-	3,600
Charitable activities		173,262	23,807	197,069	174,310
Total		<u>173,262</u>	<u>23,807</u>	<u>197,069</u>	<u>177,910</u>
Net income / (expenditure) for year		(5,182)	(557)	(5,739)	7,504
Transfers		<u>175</u>	<u>(175)</u>	-	-
Net movement in funds		(5,007)	(732)	(5,739)	7,504
Funds brought forward		<u>81,349</u>	<u>1,051</u>	<u>82,400</u>	<u>74,896</u>
Funds carried forward	9	<u><u>76,342</u></u>	<u><u>319</u></u>	<u><u>76,661</u></u>	<u><u>82,400</u></u>

The notes on pages 12 to 16 form part of these financial statements.

Interfaith Scotland

Balance Sheet at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	5	911	527
Current Assets			
Debtors	6	6,790	3,635
Cash at bank and in hand		<u>72,911</u>	<u>79,883</u>
		<u>79,701</u>	<u>83,518</u>
Creditors:			
Amounts due within one year	7	<u>3,951</u>	<u>1,645</u>
Net Current Assets		<u>75,750</u>	<u>81,873</u>
Net Assets		<u><u>76,661</u></u>	<u><u>82,400</u></u>
Funds			
Restricted funds	9	319	1,051
Unrestricted funds	9	<u>76,342</u>	<u>81,349</u>
Total Funds	10	<u><u>76,661</u></u>	<u><u>82,400</u></u>

The notes on pages 12 to 16 form part of these financial statements.

The accounts on pages 10 to 16 were approved by the Trustees on 20 September 2023 and are signed on their behalf by:

████████████████████

████████

Interfaith Scotland

Notes to the Accounts

Accounting policies

Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with '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)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income

Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any conditions for use of the grant or donation have been fulfilled. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund.

Accounting estimates

The directors do not consider there are any areas of the financial statements where significant judgements are being carried out.

Expenditure

All expenditure is accounted for on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Office equipment: 20% straight line basis

Debtors

Debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Fund Accounting

Unrestricted funds arise from donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the trustees.

Restricted funds are to be used for specific purposes as laid down by the donor or funder. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

Interfaith Scotland

Notes to the Accounts (continued)

1. Income	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations and legacies				
Grants:				
Core funding				
- Scottish Government	145,000	-	145,000	145,000
- David Family Foundation	-	-	-	5,000
Hate Crime Engagement				
- Scottish Government		7,250	7,250	-
National Holocaust Memorial Day				
- Scottish Government	-	5,000	5,000	5,000
Scottish Religious Leaders Forum				
- The Mulberry Trust	-	4,000	4,000	-
National Interfaith Youth Advisory Board				
- Youthlink	-	7,000	7,000	-
Interfaith events				
- Neighbourly Together Fund	-	-	-	1,000
Total	145,000	23,250	168,250	156,000
2. Expenditure	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fundraising				
Consultancy	-	-	-	3,600
Charitable activities				
Staff costs (note 3)	119,498	4,299	123,797	118,492
Conferences and events	8,862	8,941	17,803	10,449
Training & development	191	-	191	541
Travel	4,733	1,721	6,454	3,187
Printing, publicity & website	1,998	960	2,958	2,525
Rent	18,961	-	18,961	18,062
Insurance	696	-	696	803
Office expenses & postage	6,703	126	6,829	5,849
Financial admin support	1,060	-	1,060	720
Consultancy	8,768	6,709	15,477	11,197
Accountancy	1,200	-	1,200	1,200
Donations and grants made	-	1,051	1,051	-
Depreciation	200	-	200	304
2020-21 membership income not received	-	-	-	950
Other expenditure	392	-	392	31
Total	173,262	23,807	197,069	177,910

Interfaith Scotland

Notes to the Accounts (continued)

3. Staff costs	2023	2022
	£	£
Wages & salaries	113,850	108,380
Social security costs	4,808	5,128
Pensions	<u>5,139</u>	<u>4,984</u>
Total staff costs	<u>123,797</u>	<u>118,492</u>

The average number of employees in the year was 5 (2022 - 5).

There were no employees with emoluments above £60,000.

The total amount of employee benefits paid to key management personnel was £48,903 (2022: £47,250)

Volunteers assisted staff with planning and organising events, and resource development.

4. Independent Examiner	2023	2022
	£	£
Remuneration of independent examiner	300	300
Accountancy and other services	1,200	1,092

5. Tangible Fixed Assets	Office equipment
Cost:	£
At 1 April 2022	34,522
Additions	584
Disposals	<u>(17,456)</u>
At 31 March 2023	17,650
Depreciation:	
At 1 April 2022	33,995
Charge for year	200
On disposals	<u>(17,456)</u>
At 31 March 2023	16,739
Net Book Value:	
At 31 March 2023	<u>911</u>
At 31 March 2022	<u>527</u>

Following a review of fixtures and equipment, a significant amount was found to be disposed of or to have little use or value and has been written off.

Interfaith Scotland

Notes to the Accounts (continued)

6. Debtors	2023	2022
	£	£
Prepayments & accrued income	<u>6,790</u>	<u>3,635</u>

7. Creditors	2023	2022
Amounts falling due within one year:	£	£
Trade creditors	45	-
Accruals	<u>3,906</u>	<u>1,645</u>
	<u>3,951</u>	<u>1,645</u>

8. Trustee and connected party remuneration and expenses

No remuneration was paid to members of the Board of Trustees during either year. Travel expenses totalling £249 were paid to three trustees (2022: £12 - one trustee).

9. Movement on Funds

	Note	At 1/4/22 £	Income £	Expenditure £	Transfers £	At 31/3/23 £
Restricted funds:						
Holocaust Memorial Day	(a)	-	5,000	(5,000)	-	-
Scottish Religious Leaders Forum	(b)	-	4,000	(4,000)	-	-
Hate Crime Engagement	(c)	-	7,250	(7,075)	(175)	-
Youth Advisory Board	(d)	-	7,000	(6,681)	-	319
Tuvalu school laptops	(e)	<u>1,051</u>	-	<u>(1,051)</u>	-	-
Total restricted funds		<u>1,051</u>	<u>23,250</u>	<u>(23,807)</u>	<u>(175)</u>	<u>319</u>
Unrestricted funds:						
General fund		80,822	168,080	(173,062)	(409)	75,431
Fixed asset fund	(f)	<u>527</u>	-	<u>(200)</u>	<u>584</u>	<u>911</u>
Total unrestricted funds		<u>81,349</u>	<u>168,080</u>	<u>(173,262)</u>	<u>175</u>	<u>76,342</u>
Total funds		<u>82,400</u>	<u>191,330</u>	<u>(197,069)</u>	<u>-</u>	<u>76,661</u>

Notes on Funds

- Scottish Government funding to support Holocaust Memorial Day events put on by local groups.
- Funds provided by The Mulberry Trust for the Scottish Religious Leaders Forum on Iona.
- Scottish Government funding to support engagement with faith communities affected by hate crime, as part of the development of Scotland's new Hate Crime Strategy. The transfer represents the purchase of equipment transferred to the fixed assets fund.
- Funds provided by Youthlink Scotland to develop a National Interfaith Youth Advisory Board.

Interfaith Scotland

Notes to the Accounts (continued)

Notes on Funds (continued)

- (e) Funds raised for laptops for school children to allow them to access information on other faiths, traditions and religions from their remote island in the Pacific, where the society is predominantly Christian and lacks diversity.
- (f) The fixed asset fund corresponds to the net book value of tangible fixed assets. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

10. Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Fund £	Total Funds £
Tangible fixed assets	-	911	911
Current assets	319	79,382	79,701
Current liabilities	-	(3,951)	(3,951)
Net assets at 31 March 2023	<u>319</u>	<u>76,342</u>	<u>76,661</u>

11. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:			
Donations and legacies:			
Membership & donations	17,253	1,051	18,304
Grant income	150,000	6,000	156,000
Charitable activities:			
Sale of goods and services	10,576	-	10,576
Other:			
Miscellaneous	534	-	534
Total	<u>178,363</u>	<u>7,051</u>	<u>185,414</u>
Expenditure on:			
Fundraising costs	3,600	-	3,600
Charitable activities	168,310	6,000	174,310
Total	<u>171,910</u>	<u>6,000</u>	<u>177,910</u>
Net income / (expenditure) for year	6,453	1,051	7,504
Transfers	-	-	-
Net movement in funds	6,453	1,051	7,504
Funds brought forward	<u>74,896</u>	-	<u>74,896</u>
Funds carried forward	<u>81,349</u>	<u>1,051</u>	<u>82,400</u>

Interfaith Scotland

Notes to the Accounts (continued)