

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Signpost International (SCIO)**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Signpost International (SCIO)

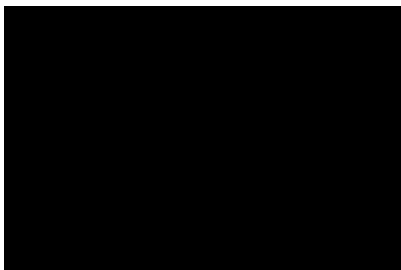
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Signpost International (SCIO)

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES



PRINCIPAL ADDRESS

The Roundhouse
Lothian Crescent
Dundee
DD4 0HU

REGISTERED CHARITY NUMBER

SC050147

INDEPENDENT EXAMINER


Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

HSBC
Market Hill
Huntington
Cambridgeshire
PE27 5AP

INVESTMENT BANKERS

Epworth
9 Bonhill Street
London
EC2A 4PE

WEBSITES

www.signpost-international.org
www.theroundhouse.scot

Signpost International (SCIO)

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Signpost International SCIO is a Dundee-based community development agency. We work globally in partnership with others to facilitate citizen-led community development. We support individuals and communities to be the drivers of their own change and in so doing work toward realising our vision of 'An equitable world where poverty and injustice are eliminated, people thrive, and communities flourish'. We specialise our projects across four key themes: Food security; Sustainable livelihoods; Water, sanitation, and hygiene (WASH); and Global citizenship.

Since our formation in 1992 the primary focus of our work has been in less economically developed countries. However, we recognise that poverty is a global phenomenon and over the past decade have worked to grow our domestic work in the local Dundee community to bring about positive change through education and service delivery.

In all that we do we seek to empower; to build the capacity of individuals and communities to be able to not only stand on their own two feet, but to run. In partnership with local NGOs and agencies we support communities to first identify and prioritise their needs - as well as their assets - and then together we develop a strategy for addressing these needs. This could be through championing women's rights, provision of clean water or improved sanitation, support to develop small-scale enterprises, or improved agricultural yields among others.

We work in overseas communities for a fixed period to avoid dependency, bringing people together in peer groups to encourage sustainability and lasting change from within. We work inclusively within communities, but with a focus on the most disadvantaged - usually women and girls, those with a disability, people with HIV/AIDS, and other marginalized groups.

Signpost International SCIO's purposes as detailed in our constitution are:

1. The prevention and relief of poverty, through partnering with others for the benefit of the most marginalised vulnerable in society; primarily in developing countries, but also in the UK;
2. The advancement of citizenship, or community development through awareness raising and educational activities designed to encourage greater local and global connections with people, place and planet;
3. The advancement of the Christian faith through demonstrating, with integrity God's heart for the world, the environment and His people, and our own desire to be good stewards;
4. Any other purpose that is similar to any of the previous purposes through the lens of our vision, mission, values and principles.

Significant activities

All of our projects are guided by the same 10 operating principles:

1. Values - Our values are integral to who we are, and therefore all that we do must reflect these.
2. Do no harm - Simply doing good, is not enough: we ensure that in our work, the dignity and agency of every individual is respected, independence is fostered, and expectations are managed to mitigate unintended consequences.
3. Climate change - We recognise that our activity internationally and at home has an impact on the natural environment and therefore we need to reduce and mitigate this through carbon off-setting and capture programmes.
4. Professionalism - We strive to achieve excellence in our work ensuring high standards of professionalism, and as good stewards of precious resources we balance value for money with individual impact.
5. Inclusivity - We believe that every voice is important and actively seek out and include the most marginalised and disadvantaged in our communities, with a particular focus on women and those with a disability.
6. Sustainability - All programmes are designed to ensure the beneficial impact endures and individuals and communities have increased resilience to withstand future economic and environmental shocks.

Signpost International (SCIO)

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES **Significant activities continued**

7. Ownership - We strive to engage and involve community members in their programmes at every stage in the project cycle to encourage both ownership of the process and the result, and empowerment.

8. Accountability & Transparency - Recognising the diversity of our stakeholders (and the unequal power balances within these relationships) we operate in a transparent and accountable manner encouraging ongoing learning and reflection within the organisation.

9. Flexibility - Our size allows us to adopt an agile and flexible approach to our work; quickly responding and adapting to changing community needs and circumstances.

10. Partnership - Creating and strengthening relationships of equity within all stakeholders, recognising that we live in an interconnected world and poverty is a global phenomenon.

Public benefit

It is through these objectives that Signpost International SCIO meets the public benefit requirement set out in the Charities Act 2011 and the requirement to operate for public benefit as set out in the Charities and Trustee Investment (Scotland) Act 2005.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2024-25: Another year of changing lives

In the past 12 months we have continued to reach out and impact many thousands of lives across the globe through partnership with some amazing local organisations in Uganda, Kenya, and Malawi. These changes were only made possible with the commitment and long-term support of our regular givers, Global Neighbours, in addition to grants from local and national bodies. We track the impact of these tangible activities through rigorous monitoring and evaluation using digital technologies where possible to provide us with accurate and quantifiable data, informing decision making, and aiding our learning.

During the period our collaborative programmes with local partners worked towards realising our vision of 'an equitable world where poverty and injustice are eliminated, people thrive and communities flourish'. While we adopt a needs-based approach to our programmes, reflecting the unique contexts and environments of each community we work with, we believe that there are four, foundational areas necessary for life to flourish and so focus our efforts on realising change within these spheres. Our activities work to ensure that people have access to clean water and safe sanitation, are able to access good nutritious food, can earn an income, and can exercise their rights and responsibilities as human beings.

Overseas projects included the final phases for the installation of improved water and sanitation facilities at four rural primary schools in Nebbi District, Uganda - Jukia, Kelle, Anyayo, and Angal Ayila. Funding sources included our Global Neighbours and Guernsey Overseas Aid & Development Commission, and in all cases project activities were supported by local contributions. In addition to providing infrastructural enhancements to the schools, programmes included awareness raising, establishing WASH clubs among pupils, and supporting the development of enterprise groups to manufacture reusable sanitary pads for girl pupils. In the same district during the period projects also supported the resourcing of a vocational training centre for girls, worked closely with local primary schools on skills development, and delivered girls-education campaigns within the communities. These activities were supported through a grant by the Educational Opportunity Foundation (EOF) for whose ongoing support we are very grateful.

On the other side of the country in NE Uganda, our partner continued support for an agricultural and livelihoods programme ensuring subsistence farmers can sustainably increase their yields and reduce post-harvest losses. These activities were supported by the Charles Hayward Foundation, the Berfred Foundation, and our Global Neighbours.

ACHIEVEMENT AND PERFORMANCE

Charitable activities continued

Across the border from Uganda our programmes in West Pokot County, Kenya have been helping lay the foundations for real transformation to occur. Now with access to safe water and established management committees, the communities of Tunoyo and Kuyogh are seeing more children (particularly girls) attending school, reduced incidence of disease, and increased numbers of enterprises in the area. Follow on projects have supported the community of Tunoyo to address the impacts of climate change on their local environment, while latrine blocks at two primary schools have greatly improved the health and wellbeing of pupils. These activities were supported by a range of funders including the Souter Charitable Trust, Coles Medlock Foundation, Eleanor Rathbone Trust, the Scottish Episcopal Church Mission Agency, the Berfred Foundation, and the Bailie Gifford Foundation.

During the period we completed a pilot project with the Church of Central Africa Presbytery - General Assembly (CCAP-GA) in Malawi to support the establishment of a tree nursery in Blantyre and distribute several thousand trees to local community projects. This pilot has been made possible through Global Neighbour funding; we have since been seeking funding opportunities to expand the project and build on successes.

Domestically, our Community Kitchen project continues to provide 300-350 nutritious meals weekly to local foodbanks and community larders. This was achieved this year through utilising more than 9 tonnes of surplus food destined for waste. Plans are underway with local partners to construct a new on-site commercial kitchen facility, once completed this will enable us to increase production four-fold to meet demand while allowing us to reopen our community cafe. Throughout the week we host regular cooking workshops helping people make the most of their foods. Additionally, each week several small groups of children from the local primary school attend the cafe to receive a warm, nutritious meal and get used to eating in a public place and ordering and paying for food.

Case Studies of Our Work

Theme: Water, Sanitation & Hygiene (WASH)

Project: Improved educational outcomes through enhanced school WASH systems in Uganda

Location: Nebbi District, Uganda.

Partner: Action for Rural Women's Empowerment (ARUWE)

The challenge: Since 2019, we have worked in partnership with ARUWE and local communities in Nebbi District, northwestern Uganda, to improve access to quality primary education. Nebbi is a remote region with significant development challenges. Only 6% of girls complete primary school, and nearly half of households live in extreme poverty; twice the national average.

Girls face particularly severe barriers, including early pregnancy, child marriage, and low literacy rates. Poor sanitation and lack of clean water contribute to frequent illness, causing pupils to miss up to 12 school days per year. Girls lose additional learning time due to inadequate menstrual health support.

The schools supported in this project faced overcrowding and poor infrastructure, with an average of 186 pupils per latrine (national target: 40). Two schools lack access to safe water within walking distance and low hygiene awareness: conditions that created serious obstacles to learning, especially for girls.

Our response and the impact: Over the past year, we worked closely with ARUWE, local schools, communities, and district authorities in Nebbi District, Uganda, to successfully deliver a programme aimed at improving access to education; particularly for girls. This collaborative effort focused on addressing key barriers such as poor sanitation, lack of clean water, limited menstrual health support, and weak safeguarding systems.

Together with our partners, we constructed gender-segregated, accessible latrines at schools. These facilities included handwashing stations and private changing areas for girls, helping to create safer and more inclusive learning environments. The latrines were designed to be emptied and maintained over the long term, with an expected lifespan of up to 30 years. In partnership with school leadership and local authorities, we installed deep boreholes at two schools. These provided pupils with safe drinking water throughout the school day and served nearby households outside school hours, improving health and reducing time spent collecting water.

Enterprise groups were formed within schools to produce reusable sanitary kits and liquid soap. With training, materials, and sewing machines provided, these groups enabled girls to manage their menstrual health with dignity and reduced absenteeism. The initiative also supported skill-building and local economic activity. Safeguarding practices were strengthened through joint efforts with community leaders and education officials, ensuring that children were better protected and supported in their school environments.

ACHIEVEMENT AND PERFORMANCE

Theme: Hunger & Nutrition

Project: Feeding bellies not bins

Location: The Roundhouse Community Kitchen, Dundee, Scotland

The challenge: Food insecurity; not having reliable access to enough nutritious food; has become an increasingly urgent issue in Dundee, as in many parts of the country. Over the past three years, demand for emergency food support has grown sharply. As of 2024, nearly 9,000 people across the city rely on food larders each week. At the same time, Dundee households generate over 1,700 tonnes of food waste annually, equivalent to more than 32 tonnes per week, highlighting a stark contrast between need and waste.

In our local neighbourhood of Whitfield, the challenges are particularly severe. The area ranks among the lowest in Scotland across multiple indicators including employment, health, income, crime, and education, with children growing up in these conditions facing significant health risks. In Dundee, nearly one in four primary school children are at risk of being overweight or obese, with rates significantly higher in communities affected by poverty. Research consistently shows that household income is closely linked to diet quality, with lower-income families consuming fewer fruits, vegetables, and essential nutrients. Food insecurity is also more common among households experiencing unemployment or lower levels of education.

Our response and the impact: Since 2021 the Roundhouse Community Kitchen has sought to close the loop between food waste and food poverty in Dundee. We do this by turning surplus food from local farms, supermarkets, & allotments into meals which are distributed to those in need through a network of foodbanks & larders. At present with a team of dedicated volunteers we are producing between 300-350 meals per week, with ambitious plans to increase this four-fold to meet demand. All our meals given out are packed full of vegetables to give people a vitamin and nutrition boost, 'hidden veggies' as Louise our Food Projects Coordinator calls them!

To ensure people have the skills to provide for themselves we run workshop sessions supporting people to grow, preserve, and cook with fresh ingredients & store-cupboard essentials. These currently focus on children, youth, and their families but we hope to expand our offering to others within the community.

Over the past four years our activities have continued to expand with the repurposing of 29 tonnes of surplus foods and distribution of almost 44,000 meals to many thousands of people. But there is still more to do.

Cross-cutting theme: Climate Change

Project: Trees for Resilience (Miti kwa Ustahimilivu): Harnessing trees for soil conservation and community strengthening in NW Kenya

Location: Tunoyo village, Nakwijit, West Pokot County, Kenya

Partner: Centre for Indigenous Child Rights (CICR)

The challenge: This extremely arid area is prone to severe land degradation through the formation of gullies and ravines (caused by extreme rain events, deforestation, and poor land management practices) which criss-cross the community, cutting off households, destroying property, and washing away critical topsoil impacting the ability to grow crops. As climate change continues to lead to more varied patterns and extreme weather events this situation is accelerating, and action must be taken to mitigate the impact and where possible reverse the damage.

Our response and the impact: Working closely with the local government and our partner, the community of Tunoyo mapped the at-risk areas and together developed a strategy for addressing the critical concerns. These included training a women's enterprise group in constructing energy efficient stoves which reduce firewood (the principal fuel source for cooking) by fourfold. These women are in the process of passing on their skills and knowledge to all other households in the community. Using the previously established tree nursery, we were able to grow and pass on close to 5,000 seedlings to community members, providing access to trees for fruit, construction, and indigenous varieties. Prior to this programme nobody could remember any fruit trees grown in the area!

This project is ongoing, and we continue to support the community to address other critical issues including training in climate-smart agricultural practices and construction of sand dams (low-cost measures to reduce soil degradation, slow surface water run-off, and replenish local water tables).

Signpost International (SCIO)

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial review

Income for the year was £410,281 (2024: £396,501) with the main income coming from charitable donations and grants. The total expenditure for the year was £344,493 (2024: £448,660) with these funds being expended within the overseas projects focussing on the advancement of community focussed development programmes delivered and managed locally with our long-term partners. The charity generated a surplus of £65,788 for the year ended 31 March 2025 (2024: deficit £52,159). At the end of the year the charity's total funds were £319,628 (2024: £253,840), of which £92,680 were unrestricted General funds (2024: £27,631).

The trustees continue to work with the charity's employees to invest in the future and this includes updating digital equipment and the charity's website.

Thanks and Acknowledgement

The Trustees would like to thank the continued generosity of our regular supporters (Global Neighbours), many of whom have been walking with us since the early days of the charity.

The Trustees would also like to thank and acknowledge the support from the following Trusts/Foundation and Funds throughout the year:

1. Alexander Moncur Trust
2. Allan & Nesta Fergusson Charitable Trust
3. Arnold Clark Fund
4. Baillie Gifford International Fund
5. Berfred Foundation
6. Claremont Trust
7. Clothworkers Foundation
8. Coles Medlock Foundation
9. Dundee City Council CRF
10. Dundee Foodbank
11. Education Opportunity Foundation
12. Eleanor Rathbone Trust
13. Guernsey Overseas Aid & Development Commission
14. Hamead Trust
15. Hillcrest Foundation
16. Lang Charitable Trust
17. Nineveh Charitable Trust
18. People's Postcode Lottery Trust
19. Pignatelli Foundation
20. Rotary Club of Dundee
21. Scottish Episcopal Church Mission Agency
22. Souter Charitable Trust
23. Volant Charitable Trust
24. Walter Craig Charitable Trust

Thanks also to partners overseas: Action for Rural Women's Empowerment (ARUWE), Centre for Indigenous Child Rights (CICR), Church of Central Africa Presbytery - General Assembly (CCAP-GA), Voluntary Action for Development (VAD); and in the UK: Dundee & Angus Foodbank, Dundee Community Food Network, Fareshare, Grewars Farm Shop, and many other local and national businesses and suppliers.

Signpost International (SCIO)

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Investment policy and objectives

The trustees are aware of the responsibilities for safeguarding the charity's assets. They regularly consider the political, economic, legal and environmental factors that can affect funds and saving. The trustees have a duty to seek out suitable sources of income generation. The Trustees have invested in a property known locally as the Roundhouse. The Trustees also consider that it is prudent to accumulate funds for reserves to meet their legal requirements for employees and creditors. They also realise that this has to be balanced by ensuring that there are enough funds readily available to carry out the charity's aims. The Trustees have the power to invest funds in the best interest of the charity. To meet these ends the Trustees have invested fund with a range of bank accounts. The Trustees believe that the current investments have a suitable risk and reward profile that meets the investment criteria and risk appetite of the charity funds.

Reserves policy

As ever, the trustees have to consider the future running of the organisation along with balancing setting aside funds (reserves) whilst sourcing future funding streams. The operational reserve is held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency, so that the charity, in particular its funding to partners, can continue to operate at any time. Further, this operational reserve includes such funds to cover current redundancy obligations. The level of this reserve is based on the trustees' assessment of current circumstances, namely the charity's cash holdings which fall into 2 types - either Restricted Funds or Unrestricted Funds. The trustees consider that the charity should hold 2 to 4 months of expenditure as an unrestricted reserve. This amounts to between £57,609 and £115,218. Signpost International holds £92,820 in General Unrestricted Reserves as at 31st March 2025 (2024: £27,630).

FUTURE PLANS

The future direction of the organisation has been mapped out in its Business Plan 2022-27, with an abridged digital version soon available online through the Signpost International website. This comprehensive document details a set of ten operational and organisational goals to achieve during the period. These are in essence five goals to change the world, and five goals to change us. Our cross-cutting themes of Climate Change, Education and Leave No One Behind are woven throughout both sets of internal and external goals.

We are seeking funds for the expansion of our kitchen facilities at the Roundhouse to enable us to increase the quantity of surplus food intercepted and meals produced to meet demand. We also have exciting plans to move beyond supporting people through foodbanks and larders, by directly targeting other vulnerable people and groups across the city. We continue to move forward with plans to fully open our Centre for Sustainable Learning at the Roundhouse, held back only through a lack of funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisations (SCIO) with charity number SC050147.

Signpost International was previously registered separately as a charity in Scotland (SC038850), in England and Wales (1057437), and as a company limited by guarantee (03226759). The charity's principal office is now located in Dundee, Scotland and therefore the trustees decided to complete the conversion to a SCIO to reflect this. The company Signpost International (Company Charity) was formally dissolved on 7th December, 2021.

Appointment, induction and training of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The maximum number of trustees is 9 and the minimum 4. Each trustee can serve for 3 years before they would have to stand down and be re-elected at the AGM. A trustee can serve a maximum of 2 consecutive 3-year terms.

The Trustees collectively seek out new Board members with the mix of experience and expertise needed to ensure the Board is equipped to further the objects of the Charity. All new Trustee applications must be approved by the Board of Trustees.

Potential Trustees are normally asked to act as Advisors to the Board for six months and, in that capacity, to attend meetings prior to a formal proposal for Board membership being made. This process ensures candidates fully understand the role and commitment needed to serve as a Trustee.

Once appointed to the Board, new Trustees are provided with an induction manual and spend time with staff within the organisation to gain a fuller understanding of organisational capacity, projects, and ethos.

Signpost International (SCIO)

**Report of the Trustees
for the Year Ended 31 March 2025**

Organisational structure and decision making

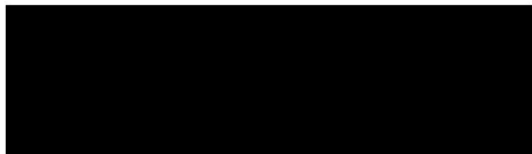
Responsibility for the day to day running of the charity is delegated to the CEO who is supported by both operational and administrative staff and volunteers.

Signpost International makes every effort to encourage volunteering in all aspects of its operations where appropriate. Much of the work that we do could not be achieved without the commitment and dedication of a small army of volunteers, both at Signpost's main offices and within the projects in the communities that we serve.

Key management remuneration

In the opinion of the trustees, Key Management Personnel consist of the Management Team (two posts). The total remuneration paid to these posts during 2024/25, including employer's national insurance and pension contributions, was £69,330 (2024: £64,620)

Approved by order of the board of trustees on 29 November 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of Signpost International (SCIO)

I report on the accounts for the year ended 31 March 2025 set out on pages ten to twenty two.

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.


Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date:

Signpost International (SCIO)

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	68,223	1,560	69,783	21,255
Charitable activities	5				
Tackling Poverty at Home and Abroad		118,080	182,452	300,532	339,392
Investment income	4	<u>39,966</u>	<u>-</u>	<u>39,966</u>	<u>35,854</u>
Total		<u>226,269</u>	<u>184,012</u>	<u>410,281</u>	<u>396,501</u>
 EXPENDITURE ON					
Raising funds	6	7,106	-	7,106	5,221
Charitable activities	7				
Tackling Poverty at Home and Abroad		<u>170,922</u>	<u>166,465</u>	<u>337,387</u>	<u>443,439</u>
Total		<u>178,028</u>	<u>166,465</u>	<u>344,493</u>	<u>448,660</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	18	<u>48,241</u> <u>6,889</u>	<u>17,547</u> <u>(6,889)</u>	<u>65,788</u> <u>-</u>	<u>(52,159)</u> <u>-</u>
Net movement in funds		<u>55,130</u>	<u>10,658</u>	<u>65,788</u>	<u>(52,159)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>197,551</u>	<u>56,289</u>	<u>253,840</u>	<u>305,999</u>
 TOTAL FUNDS CARRIED FORWARD		<u>252,681</u>	<u>66,947</u>	<u>319,628</u>	<u>253,840</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 13.

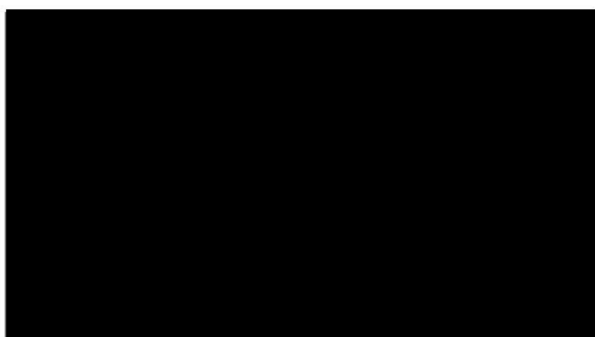
Signpost International (SCIO)

Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	14	160,001	169,920
CURRENT ASSETS			
Debtors	15	4,740	1,437
Cash at bank and in hand		<u>164,669</u>	<u>87,473</u>
		169,409	88,910
CREDITORS			
Amounts falling due within one year	16	(9,782)	(4,990)
NET CURRENT ASSETS		<u>159,627</u>	<u>83,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>319,628</u>	<u>253,840</u>
NET ASSETS		<u>319,628</u>	<u>253,840</u>
FUNDS	18		
Unrestricted funds:			
General fund		92,680	27,631
Designated - Fixed Asset Fund		<u>160,001</u>	<u>169,920</u>
		<u>252,681</u>	<u>197,551</u>
Restricted funds		<u>66,947</u>	<u>56,289</u>
TOTAL FUNDS		<u>319,628</u>	<u>253,840</u>

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

29.11.2025



The notes on pages 12 to 22 form part of these financial statements

Signpost International (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

1. GENERAL INFORMATION

Signpost International (SCIO) ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 11 May 2020. It was registered as a charity in Scotland (registered number SC050147) on 11 May 2020. Its registered address is The Roundhouse, Lothian Crescent, Dundee, DD4 0HU.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy. The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound. There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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.

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

- | | |
|-----------------------|-------------------------------|
| Freehold property | - Straight line over 40 years |
| Fixtures and fittings | - 20% on cost |

Taxation

Signpost International (SCIO) is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

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

Signpost International (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Signpost International has many committed and dedicated volunteers not only within the main office but also within the communities that we serve. The value of their contribution is not included in the financial statements but, as noted above is considerable.

Producing and donating around 10,000 meals a year would not be possible without donated surplus foods from local and national suppliers and producers. Again, the monetary value of their contribution is not included in the financial statements.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Gift aid	14,089	1,560	15,649	19,408
Legacies	46,704	-	46,704	-
Appeal Income	7,430	-	7,430	749
Other Fundraising	-	-	-	1,098
	<u>68,223</u>	<u>1,560</u>	<u>69,783</u>	<u>21,255</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Rents received	36,272	-	36,272	33,149
Deposit account interest	3,694	-	3,694	2,705
	<u>39,966</u>	<u>-</u>	<u>39,966</u>	<u>35,854</u>

Signpost International (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

	2025 Tackling Poverty at Home and Abroad £	2024 Total activities £
Fundraising and Donor Support	118,080	111,379
Grants	<u>182,452</u>	<u>228,013</u>
	<u>300,532</u>	<u>339,392</u>

During the year, the charity benefited from the use of a van owned by The National Family Centre Trading Limited. The vehicle is made available for the charity's activities at no cost. As the benefit cannot be reliably measured, no value has been included in the financial statements.

Grants received, included in the above, are as follows:

	2025 £	2024 £
Educational Opportunities Foundation	30,314	30,000
Berfred Foundation	21,694	22,073
States of Guernsey Overseas Aid Development Commission	30,249	24,749
National Lottery Community Fund	-	26,539
Volant Trust	15,000	7,500
Hillcrest Foundation	-	5,000
Baillie Gifford	5,000	1,000
Nineveh Trust	-	2,500
Clothworkers Foundation	-	15,000
CRF	-	25,743
PPL	-	24,939
Scottish Episcopal Church Mission Agency	-	15,000
Allan & Nesta Fergusson Charitable Trust	-	10,000
Souter Charitable Trust	-	6,470
Coles Medlock Foundation	10,000	10,000
Rotary Club of Dundee	-	500
Eleanor Rathbone Trust	-	1,000
Charles Hayward	15,000	-
Starfish	6,509	-
Comic Relief	8,674	-
Dundee Bairns	512	-
Hubbub	4,500	-
NHS Tayside	20,000	-
Hugh Fraser	3,000	-
LNER	10,000	-
Miller Homes	<u>2,000</u>	<u>-</u>
	<u>182,452</u>	<u>228,013</u>

Signpost International (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Advertising & Fundraising	<u>7,106</u>	<u>-</u>	<u>7,106</u>	<u>5,221</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Tackling Poverty at Home and Abroad	<u>233,534</u>	<u>101,693</u>	<u>2,160</u>	<u>337,387</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	164,742	194,270
Water Rates	3,547	2,458
Heat and light	16,522	14,435
Maintenance & Repair	6,414	13,545
Office Expenses	8,121	14,402
IT & Computer	10,286	7,522
Insurance	1,628	3,089
Bank Charges	288	506
Roundhouse Expenses	9,287	44,024
Legal and Professional	-	1,200
Staff Recruitment	370	600
Travel	2,315	3,494
Staff Training	95	-
Depreciation	<u>9,919</u>	<u>9,920</u>
	<u>233,534</u>	<u>309,465</u>

9. GRANTS PAYABLE

	2025 £	2024 £
Tackling Poverty at Home and Abroad	<u>101,693</u>	<u>131,994</u>

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Baillie Gifford Project	-	730
Educational Opportunities Foundation (BFSS)	27,989	30,889
Starfish	6,575	34,487
Charles Hayward Fund	12,363	-
Guernesey Overseas Project	23,858	30,779
Berfred Projects	13,900	3,000
CICR Kenya	<u>17,008</u>	<u>32,109</u>
	<u>101,693</u>	<u>131,994</u>

Signpost International (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

10. SUPPORT COSTS

	2025	2024
	£	£
Independent Examination Fee	<u>2,160</u>	<u>1,980</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	148,358	173,989
Social security costs	5,346	6,878
Other pension costs	<u>11,038</u>	<u>13,403</u>
	<u>164,742</u>	<u>194,270</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Office and Project Staff	<u>8</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

The charity had an average of 8 members of staff during the year, most of whom are part time. This equates to around four full time equivalent (FTE) posts.

Signpost International (SCIO)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,536	1,719	21,255
Charitable activities			
Tackling Poverty at Home and Abroad	105,020	234,372	339,392
Investment income	<u>35,854</u>	<u>-</u>	<u>35,854</u>
Total	<u>160,410</u>	<u>236,091</u>	<u>396,501</u>
EXPENDITURE ON			
Raising funds	5,221	-	5,221
Charitable activities			
Tackling Poverty at Home and Abroad	<u>204,534</u>	<u>238,905</u>	<u>443,439</u>
Total	<u>209,755</u>	<u>238,905</u>	<u>448,660</u>
NET INCOME/(EXPENDITURE)	(49,345)	(2,814)	(52,159)
Transfers between funds	<u>(7,819)</u>	<u>7,819</u>	<u>-</u>
Net movement in funds	(57,164)	5,005	(52,159)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>254,715</u>	<u>51,284</u>	<u>305,999</u>
TOTAL FUNDS CARRIED FORWARD	<u>197,551</u>	<u>56,289</u>	<u>253,840</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>200,001</u>	<u>29,599</u>	<u>229,600</u>
DEPRECIATION			
At 1 April 2024	36,000	23,680	59,680
Charge for year	<u>4,000</u>	<u>5,919</u>	<u>9,919</u>
At 31 March 2025	<u>40,000</u>	<u>29,599</u>	<u>69,599</u>
NET BOOK VALUE			
At 31 March 2025	<u>160,001</u>	<u>-</u>	<u>160,001</u>
At 31 March 2024	<u>164,001</u>	<u>5,919</u>	<u>169,920</u>

Included in cost or valuation of land and buildings is freehold land of £1 (2024 - £1) which is not depreciated.

Signpost International (SCIO)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	937	65
Other debtors	1,461	1,372
Prepayments	<u>2,342</u>	<u>-</u>
	<u>4,740</u>	<u>1,437</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	3,086	739
Social security and other taxes	2,167	1,559
Other creditors	741	712
Accrued expenses	<u>3,788</u>	<u>1,980</u>
	<u>9,782</u>	<u>4,990</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	160,001	-	160,001	169,920
Current assets	102,462	66,947	169,409	88,910
Current liabilities	<u>(9,782)</u>	<u>-</u>	<u>(9,782)</u>	<u>(4,990)</u>
	<u>252,681</u>	<u>66,947</u>	<u>319,628</u>	<u>253,840</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	169,920	-	169,920	179,839
Current assets	32,621	56,289	88,910	130,640
Current liabilities	<u>(4,990)</u>	<u>-</u>	<u>(4,990)</u>	<u>(4,480)</u>
	<u>197,551</u>	<u>56,289</u>	<u>253,840</u>	<u>305,999</u>

Signpost International (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	27,631	58,160	6,889	92,680
Designated - Fixed Asset Fund	<u>169,920</u>	<u>(9,919)</u>	<u>-</u>	<u>160,001</u>
	197,551	48,241	6,889	252,681
Restricted funds				
Starfish	539	1,494	-	2,033
Roundhouse	21,545	(12,045)	-	9,500
Charles Hayward	-	2,637	-	2,637
CICR	3,941	1,523	-	5,464
Berfred Foundation	1,000	4,339	-	5,339
PPL	11,898	(11,898)	-	-
Volant Trust	5,346	1,359	-	6,705
Hillcrest Foundation	400	(400)	-	-
Nineveh Trust	1,220	(1,220)	-	-
EOF	-	859	(859)	-
GOADC	-	6,030	(6,030)	-
LNER	-	9,663	-	9,663
NHS Tayside	-	17,266	-	17,266
Berfred Overseas	<u>10,400</u>	<u>(2,060)</u>	<u>-</u>	<u>8,340</u>
	<u>56,289</u>	<u>17,547</u>	<u>(6,889)</u>	<u>66,947</u>
TOTAL FUNDS	<u>253,840</u>	<u>65,788</u>	<u>-</u>	<u>319,628</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,269	(168,109)	58,160
Designated - Fixed Asset Fund	<u>-</u>	<u>(9,919)</u>	<u>(9,919)</u>
	226,269	(178,028)	48,241
Restricted funds			
Starfish	8,069	(6,575)	1,494
Roundhouse	10,012	(22,057)	12,045
Charles Hayward	15,000	(12,363)	2,637
CICR	15,000	(13,477)	1,523
Berfred Foundation	4,339	-	4,339
PPL	-	(11,898)	(11,898)
Volant Trust	15,000	(13,641)	1,359
Hillcrest Foundation	-	(400)	(400)
Nineveh Trust	-	(1,220)	(1,220)
Comic Relief	8,674	(8,674)	-
EOF	30,314	(29,455)	859
GOADC	30,249	(24,219)	6,030
LNER	10,000	(337)	9,663
NHS Tayside	20,000	(2,734)	17,266
Berfred Overseas	<u>17,355</u>	<u>(19,415)</u>	<u>(2,060)</u>
	<u>184,012</u>	<u>(166,465)</u>	<u>17,547</u>
TOTAL FUNDS	<u>410,281</u>	<u>(344,493)</u>	<u>65,788</u>

Signpost International (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	41,915	(6,464)	(7,820)	27,631
Global Neighbour Fund	32,961	(32,961)	-	-
Designated - Fixed Asset Fund	<u>179,839</u>	<u>(9,920)</u>	<u>1</u>	<u>169,920</u>
	254,715	(49,345)	(7,819)	197,551
Restricted funds				
Starfish	24,562	(24,023)	-	539
BFSS	-	(889)	889	-
States of Guernsey Overseas Aid				
Development Commission	-	(6,030)	6,030	-
Roundhouse	25,992	(4,447)	-	21,545
Baillie Gifford	730	(730)	-	-
CICR	-	3,041	900	3,941
Berfred Foundation	-	1,000	-	1,000
PPL	-	11,898	-	11,898
Volant Trust	-	5,346	-	5,346
Hillcrest Foundation	-	400	-	400
Nineveh Trust	-	1,220	-	1,220
Berfred Overseas	<u>-</u>	<u>10,400</u>	<u>-</u>	<u>10,400</u>
	<u>51,284</u>	<u>(2,814)</u>	<u>7,819</u>	<u>56,289</u>
TOTAL FUNDS	<u><u>305,999</u></u>	<u><u>(52,159)</u></u>	<u><u>-</u></u>	<u><u>253,840</u></u>

Signpost International (SCIO)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. 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	160,410	(166,874)	(6,464)
Global Neighbour Fund	-	(32,961)	(32,961)
Designated - Fixed Asset Fund	-	(9,920)	(9,920)
	160,410	(209,755)	(49,345)
Restricted funds			
Starfish	12,183	(36,206)	(24,023)
BFSS	30,000	(30,889)	(889)
States of Guernsey Overseas Aid			
Development Commission	24,749	(30,779)	(6,030)
Roundhouse	26,539	(30,986)	(4,447)
Baillie Gifford	1,000	(1,730)	(730)
CICR	38,865	(35,824)	3,041
Berfred Foundation	4,415	(3,415)	1,000
PPL	24,939	(13,041)	11,898
Volant Trust	7,500	(2,154)	5,346
Hillcrest Foundation	5,000	(4,600)	400
CRF	25,743	(25,743)	-
Clothworkers Foundation	15,000	(15,000)	-
Nineveh Trust	2,500	(1,280)	1,220
Berfred Overseas	17,658	(7,258)	10,400
	236,091	(238,905)	(2,814)
TOTAL FUNDS	<u>396,501</u>	<u>(448,660)</u>	<u>(52,159)</u>

19. RELATED PARTY DISCLOSURES - DONATIONS FROM TRUSTEES

During the year four trustees donated a total of £1,434 (2024 £nil). There were no other related party transactions during the year.

20. PURPOSES OF UNRESTRICTED FUNDS

General funds - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Global Neighbour Fund - Funds that the Trustees have designated to support projects around the world that seek to redress the balance through our four strands of work

Fixed Asset Fund - This fund represents the net book value of the charity's tangible fixed assets. Additions are transferred to the fund and annual depreciation charged to it where appropriate

21. PURPOSES OF RESTRICTED FUNDS

Baillie Gifford International Fund - These funds were used for a Climate Change project in NW Kenya, supporting communities to develop and action a climate change mitigation plan.

Berfred Foundation - These funds were used for capacity building for our Kenyan and Ugandan partners, to support latrines in Kenyan primary schools, farmers in Uganda, and domestic food projects.

Charles Hayward Fund - These funds were a contribution towards the agricultural project in Okoboi, NE Uganda, in partnership with VAD.

CICR - including funds from SECMA, Allan & Nesta Charitable Trust, Coles Medlock Foundation, Eleanor Rathbone Trust, and the Rotary Club of Dundee. These funds were used to access safe water for two communities in NW Kenya via deep boreholes and support two primary schools with latrines.

Comic Relief - funding for summer food and activity programme in Dundee.

Clothworkers Foundation - Grant awarded towards our capital project of upgrading current premises to allow for bulk production of food from surplus and providing a cafe space for the local community.

CRF - This grant was used to make improvements to the physical environment of our building in Whitfield, Dundee, to aid with carbon reduction.

Education Opportunity Foundation (formerly BFSS - British and Foreign Schools Society) - funded a 24-month livelihood skills programme for girls in rural NW Uganda.

Guernsey Overseas Aid and Development Commission - GOADC have funded a 12-month WASH project across four schools in Nebbi district, Uganda. This project has improved access to safe water and latrine facilities at the schools while undertaking awareness-raising activities and establishing enterprise groups manufacturing reusable sanitary kits for girls.

Hillcrest Foundation - This grant contributed towards the costs of delivering a project providing school pupils and community members with tools to sustainably feed themselves through focused workshops on growing, preparing, cooking, and preserving fresh food on a budget, alongside food and nutrition information sessions.

LNER - This grant supports gardening activities and infrastructure to increase food production and use as a learning aid for visiting school groups.

NHS Tayside - These funds support the organisation to increase meal production through infrastructure and revenue support over 24-months.

Nineveh Trust - This grant allowed us to install a rainwater collection and storage system to irrigate our allotments and polytunnel and to be used as a learning demonstration to visiting groups to our centre.

PPL - This grant contributed towards the costs of delivering a project providing school pupils and community members with tools to sustainably feed themselves through focused workshops on growing, preparing, cooking, and preserving fresh food on a budget, alongside food and nutrition information sessions.

Starfish - Including Pink Project and Claremont grant. Funds are used to support existing partners with either ad hoc small-scale development projects or as part of a wider programme of support.

The Roundhouse - Including Dundee Bairns, Hubbub, Hugh Fraser, Miller Homes and NLCF. The Roundhouse is the name of our centre in Whitfield, Dundee. It comprises three different strands: the cafe and meal distribution hub; an educational centre including allotments; and rentable community office and meeting space.

Volant Trust - This three-year programme focuses on supporting local children and youth with knowledge of good nutrition practices, a deeper understanding of the food journey, and the foundational skills to prepare simple meals.