

Charity registration number SC014253 (Scotland)

STAUROS FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

STAUROS FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees




Charity number (Scotland)

SC014253

Principal address

29 Straidhavern Road
Nutts Corner
Crumlin
BT29 4SN

Independent examiner


Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Bankers

AIB (NI)
18-20 Scotch Street
Dungannon
Co Tyrone
BT70 1AZ

Bank of Scotland
56 Main Street
Uddingston
Glasgow
G71 7LS

STAUROS FOUNDATION

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STAUROS FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are as follows:

- to extend fellowship to those with alcohol and drug-related problems with a view to their recovery;
- to promote the Gospel of the Lord Jesus Christ;
- to educate relating to the dangers of alcohol with a view to the prevention of alcoholism;
- to encourage evangelism within the context of the foregoing aims with particular reference to the families of the sufferers.

Our Vision

The basic approach of the Stauros Foundation is one-to-one pastoral care. In Stauros there are six practical elements to our pastoral care.

- **First**, we emphasize the importance of befriending. The key concept here is establishing a rapport with the person by actively listening, and establishing a "working relationship" that develops mutual respect and trust.
- **Second**, we assess the person in two ways. Initially pastoral care may aim at helping the person answer the question, "Do I have a problem with drink or drugs?" Subsequently pastoral care involves establishing an holistic view of the person's physical, emotional, rational, volitional and moral / spiritual condition.
- **Third**, pastoral care also involves helping the person develop his or her own motivation to change.
- **Fourth**, we help people make the necessary plans to actually stop drinking or using illicit drugs.
- **Fifth**, our approach includes addressing any underlying rational, emotional or behavioural patterns that may underpin continued drinking.
- **Sixth**, pastoral care also involves building a Christian lifestyle that maintains change. In this phase relationship issues are explored, especially marital, personal and family relationships

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Every member of staff fills in a monthly report form; this helps to keep us up to date with the meetings and deputations our staff do along with their one-to-one ministry in the community. Included in their reports, they detail any professions of faith, backsliders restored and any other answers to prayers. Our pastoral care staff/team at the minute have the privilege of befriending and coming alongside approximately 150-180 people in the community on a weekly/fortnightly basis. These are people who would struggle with addiction and other issues in their lives. We are able with God's help to journey with these men and women through difficult times as they process and journey through deep core issues. And we do this for as long as is deemed necessary. In addition, we not only offer help to the individual, but also to the families of those suffering with addiction.

In addition to our daily ministry of coming along side people on a 1 to 1 basis, the other ministries we offer the people we minister to have continued to grow. Our community support groups called Stauros meetings continue to grow with approximately 190-210 people in attendance. Through our support groups, we have seen people coming to faith, and many more have been prayed with for healing and a supernatural touch from God.

During the year we have had the opportunity to visit different churches to train others in the ministry of pastoral care relating to people with substance abuse and dependence issues. In March two of our staff members (Maggie & Pamela) travelled to Portugal to present our 'Unlocking Addiction' course to the students at International Theological & Leadership College (ITLC).

STAUROS FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Another one of our female staff, [REDACTED] comes alongside and befriends a group of ladies and their kids who call themselves the (SHINE GIRLS). These ladies are one parent families with addiction issues. Over the year [REDACTED] would organise trips for these ladies and their kids, they have been to Dublin Zoo, The Opera House in Belfast to watch a show, and also a day trip to Scotland.

We are thrilled to be able to report that Stauros have commenced the renovation work to the annexe at our Stauros headquarters at Straidhavem Road.

Financial review

At the year end the net assets of the charity were £501,939 (2024 - £366,788). Net incoming resources in the year were £135,151 (2024 - £20,762).

The Trustees endeavour to maintain sufficient funds to ensure that the charity will be able to continue with its activities and, in the event of a drop in income, give consideration to ways in which additional funds may be raised.

Plans for future periods

Our intention is that we will be using the annexe partly as a residential dwelling and partly as a centre for counselling and training services related to the Stauros Foundation. We hope to be able to offer one-to-one pastoral care, as well as our training courses. The centre will also be used as a place for people to get away from their normal daily routines, for a time to prioritise and enjoy some rest, to be restored, refreshed, renewed and recharged.

Our spiritual aim is to have a recovery centre where God's presence is real and His power to forgive can be experienced. The people we minister to need to know His power to liberate them from the grip of addiction, and to receive His healing in their soul. Our hope is that it will be a place where people with broken lives and relationships can be restored by the grace of God. At all times God's truths and Biblical principles will be expounded and, when possible, God's people will be equipped for effective service.

Structure, governance and management

The charity is an unincorporated organisation registered with The Scottish Charity Regulator, OSCR, and governed by its Trust Deed dated 10 April 1980.

The trustees who served during the year and up to the date of signature of the financial statements were:

[REDACTED]

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

[REDACTED]

STAUROS FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STAUROS FOUNDATION

We report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

Our 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 we do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Chartered Accountants Ireland
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Dated: 8/9/25

STAUROS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	391,567	297,373
Total income		391,567	297,373
Expenditure on:			
Charitable activities	3	256,416	276,611
Total expenditure		256,416	276,611
Net income and movement in funds		135,151	20,762
Reconciliation of funds:			
Fund balances at 1 April 2024		366,788	346,026
Fund balances at 31 March 2025		501,939	366,788

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

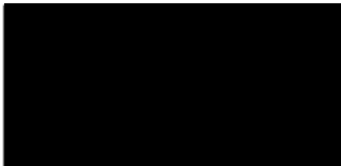
STAUROS FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		225,880		144,071
Current assets					
Cash at bank and in hand		281,363		228,408	
Creditors: amounts falling due within one year	10	<u>(5,304)</u>		<u>(5,691)</u>	
Net current assets			<u>276,059</u>		<u>222,717</u>
Total assets less current liabilities			<u>501,939</u>		<u>366,788</u>
The funds of the charity					
Unrestricted funds	12		<u>501,939</u>		<u>366,788</u>
			<u>501,939</u>		<u>366,788</u>

The financial statements were approved by the trustees on 8-9-25



STAUROS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Stauros Foundation is an unincorporated charity, registered with the Office of the Scottish Charity Regulator. The charity operates from 23 Straidhavern Road, Nutts Corner, Crumlin, BT29 4SN.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

STAUROS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% straight line
Fixtures and fittings	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

STAUROS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	391,567	297,373

3 Expenditure on charitable activities

	General 2025 £	General 2024 £
Direct costs		
Staff costs	181,986	188,483
Depreciation and impairment	7,536	5,302
Travel and transport	34,749	38,652
Printing, postage and stationery	1,412	5,524
Telephone	1,508	3,940
Staff training	1,850	723
Keyman insurance	304	304
	<u>229,345</u>	<u>242,928</u>
Share of support and governance costs (see note 4)		
Support	24,671	30,983
Governance	2,400	2,700
	<u>256,416</u>	<u>276,611</u>
Analysis by fund		
Unrestricted funds	<u>256,416</u>	<u>276,611</u>

STAUROS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Support costs allocated to activities

	2025	2024
	£	£
Insurance	5,939	5,479
Bank charges and interest	894	877
Sundry expenses	7,182	11,326
Repairs and maintenance	75	2,561
Heat and light	6,719	6,848
Rates	2,347	2,198
Computer maintenance	1,515	1,694
Governance costs	2,400	2,700
	<u>27,071</u>	<u>33,683</u>
Analysed between:		
General	<u>27,071</u>	<u>33,683</u>

5 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,400	2,700
Depreciation of owned tangible fixed assets	7,536	5,302
	<u>2,400</u>	<u>5,302</u>

6 Trustees

██████████ trustee, received remuneration of £32,062 (2024: £32,093) during the year due to their employment with the charity as general director. ██████████ trustee, received remuneration of £23,606 (2024: £22,555) during the year due to their employment with the charity as community pastor.

None of the remaining trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
8	9
<u>8</u>	<u>9</u>

STAUROS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	169,970	175,752
Social security costs	8,414	8,645
Other pension costs	3,602	4,086
	<u>181,986</u>	<u>188,483</u>

The charity considers its key management personnel to comprise of the general director. The total employment benefits including employer pension contributions of the key management personnel were £32,062 (2024 - £32,093).

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	179,324	14,877	194,201
Additions	89,344	-	89,344
	<u>268,668</u>	<u>14,877</u>	<u>283,545</u>
At 31 March 2025			
Depreciation and impairment			
At 1 April 2024	40,933	9,196	50,129
Depreciation charged in the year	6,717	819	7,536
	<u>47,650</u>	<u>10,015</u>	<u>57,665</u>
At 31 March 2025			
Carrying amount			
At 31 March 2025	<u>221,018</u>	<u>4,862</u>	<u>225,880</u>
At 31 March 2024	<u>138,391</u>	<u>5,680</u>	<u>144,071</u>

STAUROS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Creditors: amounts falling due within one year		
	2025	2024
	£	£
Other taxation and social security	3,325	3,485
Other creditors	119	406
Accruals and deferred income	1,860	1,800
	<u>5,304</u>	<u>5,691</u>

11 Retirement benefit schemes		
	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,602	4,086
	<u>3,602</u>	<u>4,086</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

12 Unrestricted funds

The funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Building Fund - Designated	4,284	105,952	(3,042)	154,871	262,065
General funds	362,504	285,615	(253,374)	(154,871)	239,874
	<u>366,788</u>	<u>391,567</u>	<u>(256,416)</u>	<u>-</u>	<u>501,939</u>
Previous year:					
	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Building Fund - Designated	20,836	17,010	(33,562)	-	4,284
General funds	325,190	280,363	(243,049)	-	362,504
	<u>346,026</u>	<u>297,373</u>	<u>(276,611)</u>	<u>-</u>	<u>366,788</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).