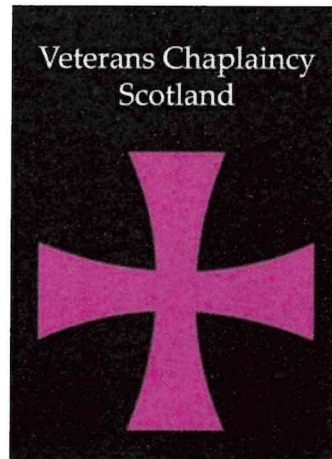




VETERANS CHAPLAINCY SCOTLAND SCIO
REPORT AND FINANCIAL STATEMENTS
For the period 1st April 2025 to 31 March 2026
Scottish Charity Number: SC052358

VETERANS CHAPLAINCY SCOTLAND SCIO

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VETERANS CHAPLAINCY SCOTLAND SCIO

TRUSTEES' ANNUAL REPORT

For the period 1 April 2025 to 31st March 2026

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the period 1 April 2025 to 31 March 2026.

Reference and Administrative Information

Charity Name	Veterans Chaplaincy Scotland SCIO
Charity Registration Number	SC052358
Registered Office Address	101b Dundee Road, Perth, PH2 7BB
Trustees	Rev David Coulter (Chair of Trustees) James Crooks (Vice-Chair of Trustees) Rev Mike Goodison (Resigned March 2026) Douglas Roberts Malcolm Cannon Pam Bellis Nicola Frail Tim Carmichael William Brian Howieson
Key Management Personnel	Philip Patterson, Programme Co-ordinator Julie Marker, Charity Manager
Independent Examiner	Gerald Bell
Bankers	Unity Trust Bank plc Nine Brindley Place Birmingham, B1 2HB

VETERANS CHAPLAINCY SCOTLAND SCIO

Structure Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 27 February 2023. The Charity was established from the winding up of the charity Workplace Chaplaincy Scotland – SC041857.

Appointment of Trustees

The Trustees of the charity are known as the Board of Trustees. The Articles of Association set out the requirements regarding the Charity's Trustees as follows:

The number of appointed Trustees shall be no more than 8 but no less than 3

Each Appointed Trustee is appointed for a term of 4 years and can be reappointed for a second term

Objectives and Activities

Charitable Purposes

The charitable purposes of the charity are:

- To promote, develop and manage a Christian chaplaincy which provides pastoral and spiritual support, care, and guidance to the Veterans' community in Scotland
- To train, support and develop both lay and ordained people to engage in Veterans' Chaplaincy in Scotland

To meet these objectives, the charity's main aims are:

1. To offer a proactive service providing pastoral care to our veterans and their families promoting hope, healing, and acceptance;
2. Deliver pastoral care to anyone who has left the armed services, providing that support for those of all faiths and none;
3. Continue the in-service provision of chaplaincy for veterans and their families;
4. Provide chaplains who can speak the 'language' of veterans and relate to these specific circumstances in a way that other agencies may not;
5. Provide a valuable link between veterans, our faith, and our social communities, enabling veterans to engage with the support they need, and bring their own gifts and experiences to life;
6. To ensure that chaplains will, always, function within the charity's guidelines and codes of good practice;
7. To generate income from charitable donations and securing grant funding from organisations who support the work of Veterans Chaplaincy Scotland, including various armed forces benevolent and veterans' funds.

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Achievements and Performance

The charity obtained SCIO status on 27th February 2023. This report covers the 12-month period – 1 April 2025 to 31 March 2026.

Veterans Chaplaincy Scotland (VCS) provides a continuation of in-service chaplaincy to those who have left the armed services, bringing pastoral support to veterans and their families, of all faiths and none. VCS is an independent charity providing spiritual and pastoral care to the veterans' community.

Since April 2025, VCS chaplains have engaged with 2486 members of the veteran community leading to 333 one to one engagements for ongoing pastoral care. VCS chaplains delivered a total of 550 hours (travel and preparation an additional 285 hrs) of one-to-one chaplaincy.

32% of the work is with groups of veterans, 68% one to one engagement. In total, VCS Chaplains report engaging with veterans on 486 occasions during the reporting period.

The VCS training programme for chaplains includes core training in:

- **Safeguarding and Confidentiality**
- **Active Listening**
- **Media and Social Media**
- **Introduction to Chaplaincy**
- **Reflective Practice and Pastoral Conversations**

In addition, our optional specialist training modules delivered by SME are:

- **Trauma and Moral Injury Awareness (TAMI)**
- **Mental Health First Aid (MHFA)**
- **Suicide Interventions (SFA)**
- **Bereavement Support**
- **Pastoral Narrative Disclosure (PND)**
- **Trauma Risk Management (TRIM)**

VCS chaplains offer a wide spectrum of support to veterans, ranging from bereavement care to general life review and Moral Injury (MI) support. The work is focused on providing a presence that can facilitate a safe/sacred space for engagement. Chaplains connect locally with their veteran community, attending veteran functions (legion meetings, veteran cafe's. Drop-in centres, veterans' workplaces, veteran support agencies) and leading events such as Remembrance, funerals, memorials, carol services, VCS walk and lunch events. This chaplaincy presence in the community develops relationships which veterans then may call upon for specific support in times of distress. VCS has three care 'pathways' in which it provides specific support to veterans regarding: Bereavement care, Life review, and Moral Injury.

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Acknowledgement

Since its establishment, Veterans Chaplaincy Scotland has been supported by donations from Scottish Armed Forces, Veterans Foundation and RAF Benevolent Fund as well as donations from other organisations and individuals with an interest in the veterans' community. This ministry is only made possible through this continued support.

Financial Review

Income for the period 1 April 2025 to 31st March 2026 amounted to £42,380 (2025 : £49,803). This includes operational income of £19,433 received from Veterans Foundation. Expenditure during the period amounted to £37,184 (2025 : £48,403) giving a surplus for the period of 5,196 (2025 : £1,400). At 31st March 2026 reserves, all of which were unrestricted, stood at £20,627 (2024 : £15,431)

Reserves Policy

It is the aspiration of the Charity Trustees to work towards a position where we can ensure we have reserves to meet 3 months operational costs.

Risk Management

The principal risk to the charity relates to the reliability of sources of future funding at a time when there are growing demands for charitable services. In addition, the Risk Register is being developed to monitor risks of Reputation, Fraud and Lone Working.

Plans for Future Periods

VCS will continue to identify funding opportunities and apply for funding throughout the year spreading the risk across a raft of funders within the sector. VCS has secured the services of a fund raiser to identify potential funding opportunities.

It is the Trustee's intention to ensure resilience through the employment of two salaried roles (project manager and operations officer) and has identified a potential long term funding source for salaries.

VCS continues to recruit and train volunteer chaplains looking for a core of around 30 volunteers to ensure the geographical spread of availability of pastoral care to veterans and their families.

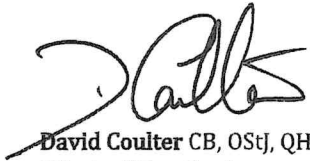
VCS will continue to engage with larger organisations, being a member of Veterans Scotland, attaining membership of the SCVO, being a stakeholder in the Scottish Government's Veteran's Mental Health Pathway.

The principal funding aim will be to secure longer term (3-5 year) funding.

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Organisational Structure

Currently, VCS is made up of 1 salaried employee (Charity Manager) and 2 sessional workers – Programme Co-ordinator and Office Administrator (both IVA) and 20 Volunteer Chaplains. Going forward, the vision is to employ the Programme Co-ordinator and Office Administrator on a salaried basis dependent on securing long term funding.



David Coulter CB, OStJ, QHC
(Chair of Trustees)

Date: 18/8/2026

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INDEPENDENT EXAMINER'S REPORT

For the period 1 April 2025 to 31 March 2026

I report on the accounts for the period 1 April 2025 to 31 March 2026 as set out on pages 7 to 9.

Respective responsibilities of the Trustees and the Independent 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 charity's Trustees consider that the audit requirement of Regulation 10(1) (d) 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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, Regulation 4 of the 2006 Accounts Regulations and:
 - ☐ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

Gerald Bell

Signature



3 Wayside,
Dalry
Castle Douglas
DG7 3UY

Date: 10th August 2026

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STATEMENT OF Receipts and Payments

For the period 1 April 2025 to 31st March 2026

	Unrestricted	Restricted	31/03/2026	2025
RECEIPTS				
Donations	12,347	-	12,347	19,803
Grants (Veterans Foundation)	-	19,433	19,433	30,000
SVWA (Napier University)	10,600	-	10,600	10,600
Total Receipts	22,947	19,433	42,380	49,803
PAYMENTS				
Cost of Charitable activities	17,751	19,433	37,184	48,403
Governance Costs	-	-	-	-
Total Payments	17,751	19,433	37,184	48,403
Surplus (Deficit) for the period	5,196	-	5,196	1,400

Statement of Balances - As at 31 March 2026

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Opening Cash at Bank and in hand	15,431	-	15,431	-
Surplus (Deficit) for the period	5,196	-	5,196	1,400
Closing Cash in hand and in Bank	20,627	-	20,627	1,400
Bank and Cash Balances				
Bank Current Account	20,627	-	20,627	15,032
Cash in Hand	-	-	-	-
	20,627	-	20,627	15,032

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Notes to the Financial Statements for the period 1st April 2025 to 31st March 2026

1. Basis of Accounting

- The accounts have been prepared on the Receipts and Payments basis in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006

2. Nature and Purpose of Funds

- The unrestricted funds are applied by the Trustees in the furtherance of the charity's charitable objectives
- There were no restricted funds for the period covered by these accounts

3. Trustees

- Trustees receive no remuneration. No expenses were reimbursed to Trustees or related parties during the year

4. Fixed Assets

- No fixed assets were held, or purchased, by the charity during the period covered by these accounts

5. Donations

	Unrestricted Funds	Restricted Funds	Total 2026	2025
Regular Monthly Donations	5,600	-	5,600	2,420
Donations – Churches	5,797	-	5,797	2,940
Other Donations	950	-	950	10,718
Events	-	-	-	378
Fundraising	-	-	-	725
Training Income	-	-	-	222
SVWA Income (Napier Univ.)	10,600	-	10,600	-
	22,947	-	22,947	17,403

6. Grants Received

	Unrestricted Funds	Restricted Funds	Total 2026	2025
Veterans Foundation	-	19,433	19,433	30,000
BFBS	-	-	-	2,400

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-	19,433	19,433	32,400
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7. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2026	2025
Payroll Costs (Charity Manager)	-	2,900	2,900	38,563
Sessional Costs	11,249	16,533	27,782	-
Fundraiser Costs	200	-	200	600
Sessional Expenses	1,591			
Volunteer Chaplain Expenses	2,694	-	2,694	
Insurance	579	-	579	551
Advertising / Recruitment	480	-	480	-
VCS events and activities	367	-	367	7,018
MHFA Training	370	-	370	-
Membership Fee	110	-	110	100
IT Support	36		36	1,500
Bank Charges	73	-	73	71
Accounting Charges (Xero)	2	-	2	-
	17,751	19,433	37,184	48,403

8. Governance Costs

Independent Examiners Fee	-	-	-	-
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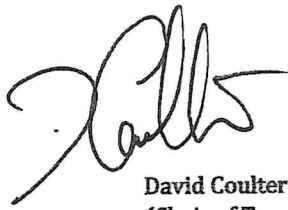
Notes to Costs

6.

- (i) Funds received from Veterans Foundation in April 2025 were originally restricted to pay salaries. Veterans Foundation granted retrospective permission to allow us to use those funds to meet operational costs thereby rendering them unrestricted

7.

- (i) Payroll Costs in 2025 were for the 3 sessional workers. This has now been split for 2026
(ii) Charity Manager costs for Jan to Feb 2026 are 3/12 of annual salary due to delays in getting payroll system set up
(ii) In 2025 Accounts, Volunteer Chaplain Expenses and Training Costs were included within VCS Events & Activities



David Coulter CB, OStJ, QHC
(Chair of Trustees)

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Date :

18/8/2026