

APPENDIX 1



Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period |     |       |      |                 |     |       |      |
|----------------------------------------|-----|-------|------|-----------------|-----|-------|------|
| Period start date                      |     |       |      | Period end date |     |       |      |
|                                        | Day | Month | Year |                 | Day | Month | Year |
| From                                   | 01  | 04    | 2025 | To              | 31  | 03    | 2026 |

Reference and administration details

|                                 |                                              |
|---------------------------------|----------------------------------------------|
| Charity name                    | CHURCH OF GOD MISSION INTERNATIONAL ABERDEEN |
| Other names charity is known by | THE VICTORY CENTRE – CGMi ABERDEEN           |
| Registered charity number       | SC052055                                     |
| Charity's principal address     | 430 CLIFTON ROAD                             |
|                                 | WOODSIDE,                                    |
|                                 | ABERDEEN                                     |
|                                 | SCOTLAND                                     |
|                                 | Postcode AB24 4EJ                            |

Names of the charity trustees on date of approval of Trustees' Annual Report

|    | Trustee name                  | Office (if any)       | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|-------------------------------|-----------------------|-----------------------------------|---------------------------------------------------------------|
| 1  | OBI MADUNAGU                  | Member                |                                   |                                                               |
| 2  | ERNEST ADEJUMO                | Secretary & Treasurer |                                   |                                                               |
| 3  | BLESSING EJARUNE              | Senior Pastor         |                                   |                                                               |
| 4  | REGINA EKIYOR                 | Chairperson           |                                   |                                                               |
| 5  | RITA EJARUNE                  | Member                |                                   |                                                               |
| 6  | FAITH EMMANUEL BENSON IDAHOSA | Member                |                                   |                                                               |
| 7  |                               |                       |                                   |                                                               |
| 8  |                               |                       |                                   |                                                               |
| 9  |                               |                       |                                   |                                                               |
| 10 |                               |                       |                                   |                                                               |
| 11 |                               |                       |                                   |                                                               |
| 12 |                               |                       |                                   |                                                               |
| 13 |                               |                       |                                   |                                                               |
| 14 |                               |                       |                                   |                                                               |
| 15 |                               |                       |                                   |                                                               |
| 16 |                               |                       |                                   |                                                               |
| 17 |                               |                       |                                   |                                                               |
| 18 |                               |                       |                                   |                                                               |
| 19 |                               |                       |                                   |                                                               |
| 20 |                               |                       |                                   |                                                               |

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
|      |                                   |
|      |                                   |
|      |                                   |

## Structure, governance and management

### Type of governing document

A trust deed or constitution adopted on the 22<sup>nd</sup> of Oct 2022

### Trustee recruitment and appointment

Trustees are recruited by appointment.  
The Trustees understand and regard the guidance issued by the Scottish Charity Commission on public benefits

## Objectives and activities

### Charitable purposes

Our Vision in CGMi Aberdeen is to see God's Love positively change individuals and families in our communities via the power of the Gospel - the good news of Jesus.

Our Mission: To show God's Love to all and continuously proclaim a positive message of love, hope and peace to our communities.

### Summary of the main activities in relation to these objects

- Observance of church services.
- Carrying out charitable activities with a strong emphasis on developing the mind through learning and positive social interaction.
- Organising activities to positively engage various members of the community, ranging from the poor, the young, and the elderly.
- We shall emphasise the development of robust and successful family lives based on Christian principles and virtues.
- We shall partner with individuals, Government agencies and corporate bodies to engage in community development activities, strategies, and initiatives.

- f. We shall partner with individuals, Government agencies and corporate bodies in promoting the spread of Christianity in the United Kingdom (UK) and to other nations as the opportunities arise.
- g. Leaflets, booklets, and other printed materials shall be produced to inform and communicate the Mission of this organisation.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the 2026 financial year, the Charity remained steadfast in its mission to demonstrate God’s love through the power of the Gospel. Our activities focused on providing spiritual hope, practical relief, and social stability to individuals and families across Aberdeen and beyond.

**Key Achievements & Community Impact**

**Property Acquisition:** A significant milestone was reached with the acquisition of a freehold property at No. 430 Clifton Road, Aberdeen. This dedicated space now serves as our permanent place of worship and a hub for our community outreach.

**Crisis Support & Food Security:** In response to the period of high inflation, we expanded our food bank activities, providing essential nutrition and support to vulnerable groups, including the elderly, the youth, and those facing financial hardship.

**Settlement Services for Students:** We maintained a vital welcome system for international students arriving in Aberdeen. This includes airport pickups and providing one week of emergency accommodation, ensuring a smooth transition into their new environment.

**Family & Demographic Ministry:** We hosted targeted events designed to foster robust, successful family lives grounded in Christian virtues. These programs specifically catered to the unique needs of children, teenagers, women, and men.

**Holistic Development:** Our church services served as more than just spiritual gatherings; they acted as a platform for positive social interaction and mental development through continuous learning and fellowship.

**Global & Local Evangelism:** Through strategic partnerships with individuals and corporate bodies, we successfully promoted the spread of Christianity both within the UK and internationally.

**Our Core Commitment**

The Charity continues to reach out to every corner of the community with a message of love, hope, and peace, ensuring that the 'Good News of the gospel' is translated into tangible, life-changing action.

Financial review

**Brief statement of the charity's policy on reserves**

The charity's policy is to reserve surplus funds to enable it to acquire and develop a freehold building, which would be used for its normal Church activities

During the year, the charity reported a surplus income, which is positive for its going concern.

**Details of any deficit**

**Donated facilities and services (if any)**

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**APPENDIX 1**

**Other optional information**

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                       |                                                                                     |                                                                                      |
|-----------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Signature(s)          |  |  |
| Full name(s)          | REGINA EKIYOR                                                                       | ERNEST ADEJUMO                                                                       |
| Position (e.g. Chair) | CHAIRPERSON (BOT)                                                                   | SECRETARY & TREASURER (BOT)                                                          |
| Date                  | 06/05/2026                                                                          | 06/05/2026                                                                           |

|                                                   |            |    |                 |            |  |
|---------------------------------------------------|------------|----|-----------------|------------|--|
| CHURCH OF GOD MISSION INTERNATIONAL<br>(ABERDEEN) |            |    | Enter SC No.    | SC052055   |  |
| Annual accounts for the period                    |            |    |                 |            |  |
| Period start date                                 | 01/04/2025 | To | Period end date | 31/03/2026 |  |

## Section A Statement of financial activities

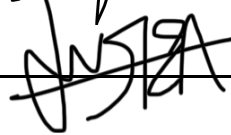
| Recommended categories by activity                                        | Guidance Note            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---------------------------------------------------------------------------|--------------------------|--------------------|-------------------------|-----------------|-------------|------------------|
|                                                                           |                          | £ F01              | £ F02                   | £ F03           | £ F04       | £ F05            |
| <b>Incoming resources (Note 3)</b>                                        |                          |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>                                        |                          |                    |                         |                 |             |                  |
| Donations and Voluntary Income                                            | Tithes & Offerings S01   | 79,754             | -                       | -               | 79,754      | 74,409           |
| Charitable activities                                                     | S02                      | -                  | -                       | -               | -           | -                |
| Other trading activities                                                  | S03                      | -                  | -                       | -               | -           | -                |
| Investments                                                               | S04                      | -                  | -                       | -               | -           | -                |
| Separate material item of income                                          | S05                      | -                  | -                       | -               | -           | -                |
| Other                                                                     | S06                      | 20,274             | -                       | -               | 20,274      | -                |
| <b>Total</b>                                                              | S07                      | 100,027            | -                       | -               | 100,027     | 74,409           |
| <b>Resources expended (Note 6)</b>                                        |                          |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>                                                    |                          |                    |                         |                 |             |                  |
| Costs of generating voluntary income                                      | S08                      | 55,005             | -                       | -               | 55,005      | 34,105           |
| Charitable activities                                                     | S09                      | -                  | -                       | -               | -           | -                |
| Governance costs                                                          | Legal & Professional S10 | 1,600              | -                       | -               | 1,600       | 1,150            |
| Other resources expended                                                  | Depreciation S11         | 2,442              | -                       | -               | 2,442       | 2,365            |
| <b>Total</b>                                                              | S12                      | 59,047             | -                       | -               | 59,047      | 37,620           |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | S13                      | 40,980             | -                       | -               | 40,980      | 36,789           |
| Net gains/(losses) on investments                                         | S14                      | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure)</b>                                           | S15                      | 40,980             | -                       | -               | 40,980      | 36,789           |
| <b>Extraordinary items</b>                                                | S16                      | -                  | -                       | -               | -           | -                |
| <b>Transfers between funds</b>                                            | S17                      | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                   |                          |                    |                         |                 |             |                  |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18                      | -                  | -                       | -               | -           | -                |
| Other gains/(losses)                                                      | S19                      | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>                                              | S20                      | 40,980             | -                       | -               | 40,980      | 36,789           |
| <b>Reconciliation of funds:</b>                                           |                          |                    |                         |                 |             |                  |
| Total funds brought forward                                               | S21                      | 36,789             | -                       | -               | 36,789      | -                |
| <b>Total funds carried forward</b>                                        | S22                      | 77,769             | -                       | -               | 77,769      | 36,789           |

## Section B

## Balance sheet

|                                                       |             | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|-------------------------------------------------------|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
|                                                       |             |                | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04        | £<br>F05        |
| <b>Fixed assets</b>                                   |             |                |                    |                         |                 |                 |                 |
| Intangible assets                                     | (Note 15)   | B01            | -                  | -                       | -               | -               | -               |
| Tangible assets                                       | (Note 14)   | B02            | 126,929            | -                       | -               | 126,929         | 128,986         |
| Heritage assets                                       | (Note 16)   | B03            | -                  | -                       | -               | -               | -               |
| Investments                                           | (Note 17)   | B04            | -                  | -                       | -               | -               | -               |
| <b>Total fixed assets</b>                             |             | B05            | 126,929            | -                       | -               | 126,929         | 128,986         |
| <b>Current assets</b>                                 |             |                |                    |                         |                 |                 |                 |
| Stocks                                                | (Note 18)   | B06            | -                  | -                       | -               | -               | -               |
| Debtors                                               | (Note 19)   | B07            | -                  | -                       | -               | -               | -               |
| Investments                                           | (Note 17.4) | B08            | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand (Note 24)                    |             | B09            | 1,284              | -                       | -               | 1,284           | 8,422           |
| <b>Total current assets</b>                           |             | B10            | 1,284              | -                       | -               | 1,284           | 8,422           |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 850                | -                       | -               | 850             | 850             |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 434                | -                       | -               | 434             | 7,572           |
| <b>Total assets less current liabilities</b>          |             | B13            | 127,363            | -                       | -               | 127,363         | 136,558         |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | 19,231             | -                       | -               | 19,231          | 69,406          |
| <b>Provisions for liabilities</b>                     |             | B15            | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                |             | B16            | 108,132            | -                       | -               | 108,132         | 67,152          |
| <b>Funds of the Charity</b>                           |             |                |                    |                         |                 |                 |                 |
| Endowment funds (Note 27)                             |             | B17            | -                  | -                       | -               | -               | -               |
| Restricted income funds (Note 27)                     |             | B18            | -                  | -                       | -               | -               | -               |
| Unrestricted funds                                    |             | B19            | 108,132            | -                       | -               | 108,132         | 67,152          |
| Revaluation reserve                                   |             | B20            | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                    |             | B21            | 108,132            | -                       | -               | 108,132         | 67,152          |

Signed by one or two trustees on behalf of all the trustees

| Signature                                                                           | Print Name     | Date of approval<br>dd/mm/yyyy |
|-------------------------------------------------------------------------------------|----------------|--------------------------------|
|  | REGINA EKIYOR  | 06/05/2026                     |
|  | ERNEST SDEJUMO | 06/05/2026                     |

## Section C Notes to the accounts

### Note 1 Basis of preparation

**This section should be completed by all charities.**

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

☒

\* -Tick as appropriate

#### 1.2 Going concern

**If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:**

An explanation as to those factors that support the conclusion that the charity is a going concern;

THE CHARITY IS ABLE TO MEET ITS PUBLIC REQUIREMENTS AS WELL AS REALISING ITS ASSETS AND DISCHARGING ITS LIABILITIES IN THE NORMAL COURSE OF ITS OPERATIONS. IN ORDER WORDS, IT HAS NEITHER INTENTION NOR THE NEED TO LIQUIDATE OR CURTAIL MATERIALLY ITS SCALE OF OPERATION. IT HAS ENOUGH RESOURCES TO CONTINUE IN OPERATION.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in (3.43).

- Yes\* ☒ No\* ☒ \* -Tick as appropriate

**Please disclose:**

|                                                                                                                                                                                                                        |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| (i) the nature of the change in accounting policy;                                                                                                                                                                     |  |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and                                                                                                      |  |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. |  |

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes\* ☒ No\* ☒ \* -Tick as appropriate

**Please disclose:**

|                                                                                                           |  |
|-----------------------------------------------------------------------------------------------------------|--|
| (i) the nature of any changes;                                                                            |  |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and |  |
| (iii) where practicable, the effect of the change in one or more future periods.                          |  |

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes\* ☒ No\* ☒ \* -Tick as appropriate

**Please disclose:**

|                                                                                                                             |  |
|-----------------------------------------------------------------------------------------------------------------------------|--|
| (i) the nature of the prior period error;                                                                                   |  |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and |  |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.                 |  |

## Note 3

## Analysis of income

| Analysis                          |                                                                            | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------|----------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies:           | Donations and gifts                                                        | 79,754             | -                       | -               | 79,754           | 74,409          |
|                                   | Gift Aid                                                                   | 20,274             | -                       | -               | 20,274           | -               |
|                                   | Legacies                                                                   | -                  | -                       | -               | -                | -               |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -                | -               |
|                                   | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | 100,027            | -                       | -               | 100,027          | 74,409          |
| Charitable activities:            |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| Other trading activities:         |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| Income from investments:          | Interest income                                                            | -                  | -                       | -               | -                | -               |
|                                   | Dividend income                                                            | -                  | -                       | -               | -                | -               |
|                                   | Rental and leasing income                                                  | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| Separate material item of income: |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
|                                   |                                                                            | -                  | -                       | -               | -                | -               |
| Total                             |                                                                            | -                  | -                       | -               | -                | -               |
| Other:                            | Conversion of endowment funds into income                                  | -                  | -                       | -               | -                | -               |
|                                   | Gain on disposal of a tangible fixed asset held for charity's own use      | -                  | -                       | -               | -                | -               |
|                                   | Gain on disposal of a programme related investment                         | -                  | -                       | -               | -                | -               |
|                                   | Royalties from the exploitation of intellectual property rights            | -                  | -                       | -               | -                | -               |
|                                   | Other                                                                      | -                  | -                       | -               | -                | -               |
|                                   | Total                                                                      | -                  | -                       | -               | -                | -               |
| TOTAL INCOME                      |                                                                            | 100,027            | -                       | -               | 100,027          | 74,409          |

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 4

## Analysis of receipts of government grants

|                    | Description | This year<br>£ | Last year<br>£ |
|--------------------|-------------|----------------|----------------|
| Government grant 1 |             | -              | -              |
| Government grant 2 |             | -              | -              |
| Government grant 3 |             | -              | -              |
| Other              |             | -              | -              |
|                    | Total       | -              | -              |

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**Section C** **Notes to the accounts** **(cont)**  
**Note 6** **Analysis of expenditure**

|                                             |                                                                         | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|---------------------------------------------|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|-----------------|
|                                             | <b>Analysis</b>                                                         |                    |                         |                 |                  |                 |
| <b>Expenditure on raising funds:</b>        | Incurred seeking donations                                              | 55,005             | -                       | -               | 55,005           | 34,105          |
|                                             | Incurred seeking legacies                                               | -                  | -                       | -               | -                | -               |
|                                             | Incurred seeking grants                                                 |                    |                         |                 |                  |                 |
|                                             | Operating membership schemes and social lotteries                       |                    |                         |                 |                  |                 |
|                                             | Staging fundraising events                                              |                    |                         |                 |                  |                 |
|                                             | Fundraising agents                                                      |                    |                         |                 |                  |                 |
|                                             | Operating charity shops                                                 |                    |                         |                 |                  |                 |
|                                             | Operating a trading company undertaking non-charitable trading activity |                    |                         |                 |                  |                 |
|                                             | Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -                | -               |
|                                             | Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -                | -               |
|                                             | Database development costs                                              | -                  | -                       | -               | -                | -               |
|                                             | Other trading activities                                                |                    |                         |                 |                  |                 |
|                                             | Investment management costs:                                            | -                  | -                       | -               | -                |                 |
|                                             | Portfolio management costs                                              | -                  | -                       | -               | -                | -               |
|                                             | Cost of obtaining investment advice                                     | -                  | -                       | -               | -                | -               |
|                                             | Investment administration costs                                         | -                  | -                       | -               | -                | -               |
|                                             | Intellectual property licencing costs                                   | -                  | -                       | -               | -                | -               |
|                                             | Rent collection, property repairs and maintenance charges               | -                  | -                       | -               | -                | -               |
|                                             | <b>Total expenditure on raising funds</b>                               | <b>55,005</b>      | <b>-</b>                | <b>-</b>        | <b>55,005</b>    | <b>34,105</b>   |
| <b>Expenditure on charitable activities</b> |                                                                         | -                  | -                       | -               | -                | -               |
|                                             |                                                                         | -                  | -                       | -               | -                | -               |
|                                             | <b>Total expenditure on charitable activities</b>                       | -                  | -                       | -               | -                | -               |
| <b>Separate material item of expense</b>    |                                                                         | -                  | -                       | -               | -                | -               |
|                                             |                                                                         | -                  | -                       | -               | -                | -               |
|                                             | <b>Total</b>                                                            | -                  | -                       | -               | -                | -               |
| <b>Other</b>                                |                                                                         |                    |                         |                 |                  |                 |
|                                             | Depreciation                                                            | 2,442              | -                       | -               | 2,442            | 2,365           |
|                                             | Legal & Professional                                                    | 1,600              | -                       | -               | 1,600            | 1,150           |
|                                             |                                                                         | -                  | -                       | -               | -                | -               |
|                                             | <b>Total other expenditure</b>                                          | <b>4,042</b>       | <b>-</b>                | <b>-</b>        | <b>4,042</b>     | <b>3,515</b>    |
| <b>TOTAL EXPENDITURE</b>                    |                                                                         | <b>59,047</b>      | <b>-</b>                | <b>-</b>        | <b>59,047</b>    | <b>37,620</b>   |

**Other information:**

**Analysis of expenditure on charitable activities**

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                       | £                              | £                           | £             | £               | £                |
| Activity 1            |                                |                             |               |                 |                  |
| Activity 2            |                                |                             |               |                 |                  |
| Other                 |                                |                             |               |                 |                  |
| <b>Total</b>          |                                |                             |               |                 |                  |

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

|  |
|--|
|  |
|--|

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| 1600                   | 1150                   |
|                        |                        |
|                        |                        |
| 0                      | 0                      |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 11**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

|                                             | This year<br>£ | Last year<br>£ |
|---------------------------------------------|----------------|----------------|
| Salaries and wages                          | -              | -              |
| Social security costs                       | -              | -              |
| Pension costs (defined contribution scheme) | -              | -              |
| Other employee benefits                     | -              | -              |
| <b>Total staff costs</b>                    | -              | -              |

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

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*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

|      |
|------|
| True |
|------|

| Band                 | Number of employees |
|----------------------|---------------------|
| £60,000 to £69,999   |                     |
| £70,000 to £79,999   |                     |
| £80,000 to £89,999   |                     |
| £90,000 to £99,999   |                     |
| £100,000 to £109,999 |                     |
|                      |                     |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

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**11.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | -                   | -                   |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

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Please state the legal authority or reason for making the payment

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Please state the amount of the payment (or value of any waiver of a right to an asset)

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**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

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The nature of the payment (cash, asset etc.)

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The extent of redundancy funding at the balance sheet date

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Please state the accounting policy for any redundancy or termination payments

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| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

|                                                                                                                                                                                          |                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <p><b>Amount of contributions recognised in the SOFA as an expense</b></p>                                                                                                               | <div style="border: 1px solid black; height: 30px; width: 100%;"></div>  |
| <p><b>Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.</b></p> | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> |

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

|                                                                                                                                                           |                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <p><b>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</b></p>                      | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> |
| <p><b>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity</b></p> | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> |

**12.3** *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

|                                                                                                                                                                            |                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <p><b>Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan</b></p> | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> |
|                                                                                                                                                                            | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> |

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

|                              | Freehold land<br>& buildings | Computers<br>Equipment | Plant,<br>machinery<br>and motor<br>vehicles | Fixtures,<br>fittings and<br>equipment | Total   |
|------------------------------|------------------------------|------------------------|----------------------------------------------|----------------------------------------|---------|
|                              | £                            | £                      | £                                            | £                                      | £       |
| At the beginning of the year | 121,890                      | -                      | 6,250                                        | 5,576                                  | 133,716 |
| Additions                    | -                            | -                      | -                                            | 386                                    | 386     |
| Revaluations                 | -                            | -                      | -                                            | -                                      | -       |
| Disposals                    | -                            | -                      | -                                            | -                                      | -       |
| Transfers *                  | -                            | -                      | -                                            | -                                      | -       |
| At end of the year           | 121,890                      | -                      | 6,250                                        | 5,962                                  | 134,102 |

**14.2 Depreciation and impairments**

|                          | <b>**Basis</b> | SL or RB | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------------|----------|----------|----------|----------|----------|-------------------------------------------------|
|                          | <b>** Rate</b> |          | 20%      | 20%      | 20%      |          |                                                 |
| At beginning of the year | -              | -        | 2,500    | 2,230    | 4,730    |          |                                                 |
| Disposals                | -              | -        | -        | -        | -        |          |                                                 |
| Depreciation             | -              | -        | 1,250    | 1,192    | 2,442    |          |                                                 |
| Impairment               | -              | -        | -        | -        | -        |          |                                                 |
| Transfers*               | -              | -        | -        | -        | -        |          |                                                 |
| At end of the year       | -              | -        | 3,750    | 3,422    | 7,172    |          |                                                 |

**14.3 Net book value**

|                                             |         |   |       |       |         |
|---------------------------------------------|---------|---|-------|-------|---------|
| Net book value at the beginning of the year | 121,890 | - | 3,750 | 3,346 | 128,986 |
| Net book value at the end of the year       | 121,890 | - | 2,500 | 2,539 | 126,929 |

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

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**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

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*the name of independent valuer, if applicable*

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*the methods applied and significant assumptions*

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*the carrying amount that would have been recognised had the assets been carried under the cost model.*

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**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

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*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

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*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB

**Section C****Notes to the accounts****Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets*

**15.1 Cost or valuation**

|                          | Research & development | Patents and trademarks | Other | Total |
|--------------------------|------------------------|------------------------|-------|-------|
|                          | £                      | £                      | £     | £     |
| At beginning of the year | -                      | -                      | -     | -     |
| Additions                | -                      | -                      | -     | -     |
| Disposals                | -                      | -                      | -     | -     |
| Revaluations             | -                      | -                      | -     | -     |
| Transfers *              | -                      | -                      | -     | -     |
| At end of the year       | -                      | -                      | -     | -     |

**15.2 Amortisation and impairments**

|                |          |          |          |          |                                                 |
|----------------|----------|----------|----------|----------|-------------------------------------------------|
| <b>**Basis</b> | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
| <b>** Rate</b> |          |          |          |          |                                                 |

|                          |   |   |   |   |
|--------------------------|---|---|---|---|
| At beginning of the year | - | - | - | - |
| Disposals                | - | - | - | - |
| Amortisation             | - | - | - | - |
| Impairment               | - | - | - | - |
| Transfers*               | - | - | - | - |
| At end of year           | - | - | - | - |

**15.3 Net book value**

|                                             |   |   |   |   |
|---------------------------------------------|---|---|---|---|
| Nat book value at the beginning of the year | - | - | - | - |
| Net book value at the end of the year       | - | - | - | - |

**15.4 Accounting policy**

*Please disclose the accounting policy for intangible fixed assets including:*

**Reasons for choosing amortisation rates**

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**Policies for the recognition of any capital development**

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## 15.5 Impairment

**Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

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## 15.6 Revaluation

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation**

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**the name of independent valuer, if applicable**

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**the methods applied**

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**the carrying amount that would have been recognised had the assets been carried under the cost model.**

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## 15.7 Other disclosures

**(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.**

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**(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.**

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**(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.**

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**(iv) State the amount of research and development expenditure recognised as expenditure in the year.**

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**(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.**

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**(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.**

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | -         |
| -         | -         |
| -         | -         |

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | -         |
| -         | -         |
| -         | -         |
| -         | -         |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

**Note 20**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | 850                                 | 850            | 19,231                                       | 69,406         |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | -                                   | -              | -                                            | -              |
| Taxation and social security                                             | -                                   | -              | -                                            | -              |
| Other creditors                                                          | -                                   | -              | -                                            | -              |
| <b>Total</b>                                                             | <b>850</b>                          | <b>850</b>     | <b>19,231</b>                                | <b>69,406</b>  |

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

|                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>THE DEFERRED INCOME AMOUNT REPRESENT CONTRIBUTIONS BY ALL BRANCHES WHICH MAY USED TO SUPPORT PROPERTY PURCHASE WHEN ONE IS IDENTIFIED</b></p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|

***Movement in deferred income account***

|                                                  | This year<br>£ | Last year<br>£ |
|--------------------------------------------------|----------------|----------------|
| Balance at the start of the reporting period     | -              | -              |
| Amounts added in current period                  | -              | -              |
| Amounts released to income from previous periods | -              | -              |
| Balance at the end of the reporting period       | -              | -              |

**Section C****Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

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**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
Amounts added in current period  
Amounts charged against the provision in the current period  
Unused amounts reversed during the period  
Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

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|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other - Paypal  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 1,284          | 8,422          |
| -              | -              |
| 1,284          | 8,422          |

**Note 25          Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

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**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

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| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
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**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

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**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

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**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |                                                 |       |           |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-----------|
|                 |                                                | This year                     |                      |                                                 |       | Last year |
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL     |
|                 |                                                | £                             | £                    |                                                 | £     | £         |
|                 |                                                |                               |                      |                                                 |       |           |
|                 |                                                |                               |                      |                                                 |       |           |

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

| Type of expenses reimbursed | This year | Last year |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Travel                      |           |           |
| Subsistence                 |           |           |
| Accommodation               |           |           |
| Other (please specify):     |           |           |
|                             |           |           |
| <b>TOTAL</b>                |           |           |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                   | £      | £                     | £                                     | £                                           |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
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|                                                                                                                                                                                                                        |                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>Note 29</b>                                                                                                                                                                                                         | <b>Additional Disclosures</b> |
| The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet. |                               |

# APPENDIX 3



|                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Independent examiner's report on the accounts v2 |       |      |       |                 |                                                             |      |
|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------|------|-------|-----------------|-------------------------------------------------------------|------|
| Report to the trustees/members of                        | Charity name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | CHURCH OF GOD MIDDION INTERNATIONAL ABERDEEN     |       |      |       |                 |                                                             |      |
|                                                          | Registered charity number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | SC052055                                         |       |      |       |                 |                                                             |      |
|                                                          | On the accounts of the charity for the period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Period start date                                |       |      |       | Period end date |                                                             |      |
|                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Day                                              | Month | Year |       | Day             | Month                                                       | Year |
|                                                          | 01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 04                                               | 2025  | To   | 31    | 03              | 2026                                                        |      |
| Set out on pages                                         | 1-21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                  |       |      |       |                 | (remember to include the page numbers of additional sheets) |      |
| 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 statement                | My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.                                                                                                                                     |                                                  |       |      |       |                 |                                                             |      |
| Independent examiner's statement                         | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p> |                                                  |       |      |       |                 |                                                             |      |
| Signed:                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  |       |      | Date: | 06/05/2026      |                                                             |      |
| Name:                                                    | EEBEN AFRIYIE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                  |       |      |       |                 |                                                             |      |
| Relevant professional qualification(s) or body (if any): | FCCA (ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                  |       |      |       |                 |                                                             |      |
|                                                          | MAAT (ASSOCIATION OF ACCOUNTING TECHNICIANS)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                  |       |      |       |                 |                                                             |      |
| Address:                                                 | 17 SHERBOURNE CLOSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                  |       |      |       |                 |                                                             |      |
|                                                          | DARTFORD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                  |       |      |       |                 |                                                             |      |
|                                                          | DA1 5WQ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                  |       |      |       |                 |                                                             |      |

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**