

24-7 Prayer Scotland SCIO

Trustees' Report and Financial Statement
For the year ended 31 March 2026

24-7 Prayer Scotland SCIO

Contents of the Financial Statements *for the year ended 31 March 2026*

	Page
Report of the Trustees	2
Report of the Independent Examiner	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7

24-7 Prayer Scotland SCIO

Report of the Trustees for the year ended 31 March 2026

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2026.

Status of Charity and Governing Document

24-7 Prayer Scotland SCIO was established by Constitution on 26th June 2020. It is a registered Scottish Charitable Incorporated Organisation (SCIO) No. SC050246.

Address

33 Broadstraik Drive,
Elrick,
Westhill
AB32 6JG

Bank

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent Examiner

John C Chessor, MA CA,
47 Hillside Crescent,
Westhill,
AB32 6PA

Charitable Purpose

The purpose of the charity is the advancement of religion in particular, the Christian faith.

Trustees

The Trustees who served throughout the year and to the date of this report were as follows:

Simon Dennis (Chair)
David Baker (Treasurer)
Jeannette Mackay (Secretary)
Lynne Paterson
Phil Sokell-Miles
Chris Lindsay
Stella Campbell (resigned 17/11/2025)

Appointment of Trustees

New Trustees are nominated for appointment by the existing Trustees.

Unless otherwise agreed, a Trustee shall hold office for a period ending on the fifth AGM following their appointment. A Trustee must not hold office continuously for more than eight years. As part of their induction programme, new Trustees are required to understand their statutory responsibilities. Trustees met regularly throughout the year.

Activities and Achievements

Financial Review

The Trustees received donations amounting to £10,858 (2025: £6,755) from individuals and Churches during the year to 31 March 2026. We received donations of £1,824 (2025: £1,431) for our national gatherings. We also received a grant of £10,000 (2025: £4,000) from 24-7 Prayer International. We applied for a number of grants during the year and were awarded £5,500 (2025: £17,500) from external bodies. This is for the purpose of employing staff. We are pleased to report that we were able to increase our national worker's employment from 1 day to 3 days per week, to continue to expand the scope of our work, thanks to increased fundraising.

Costs of charitable activities amounted to £16,995 (2025: £13,611) leaving a balance of unrestricted funds of £41,746 (2025: £28,433) on 31 March 2026. The Trustees are grateful for financial support from individuals, Churches and external bodies during the year.

Reserves

Reserves are held to cover the day to day charitable activities of the charity. The Trustees continue to seek funds to enable the charity to employ staff to develop the work of the charity in Scotland. Reserves held at the year-end are sufficient to cover immediate costs anticipated in 2026/27.

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

Signed on behalf of the charity's trustees



David Baker

Trustee

Dated

17/18/2026

24-7 Prayer Scotland SCIO

Independent Examiner's Report for the year ended 31 March 2026

I report on the accounts of 24-7 Prayer Scotland SCIO (SCO50246) for the year ended 31 March 2026 which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

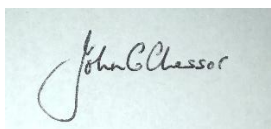
Independent Examiner's Statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John C Chessor, MA CA

Member of the Institute of Chartered Accountants of Scotland

47 Hillside Crescent

Westhill

AB32 6PA

24-7 Prayer Scotland SCIO

Financial Statements for the year ended 31 March 2026

Receipts and Payments Report

	<i>Unrestricted Funds</i> £	<i>Restricted Funds</i> £	<i>Total 2026</i> £	<i>Total 2025</i> £
Receipts				
Donations from Individuals	8,158		8,158	2,980
Donations from Churches and Faith Organisations	2,850		2,850	3,775
Event Income	1,824		1,824	1,431
Auction Collection	-			3,342
Grant from 24/7 Prayer International	10,000		10,000	4,000
Grants for external bodies	5,500		5,500	17,500
Bank Interest Received	83		83	32
Gift Aid reclaimed	1,893		1,893	-
Miscellaneous	-		-	1
Total Receipts	30,308	-	30,308	33,061
Payments				
Charitable Activities	16,995	-	16,995	13,611
Total Payments	16,995	-	16,995	13,611
Surplus for the year	13,313	0	13,313	19,450
Balance B/f	28,433	1,080	29,513	10,063
Balance C/f	41,746	1,080	42,826	29,513

24-7 Prayer Scotland SCIO

Statement of Balances at 31 March 2026

Cash at bank and in hand	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total</i> 2026 £	<i>Total</i> 2025 £
Bank and deposit balances brought forward	28,433	1,080	29,513	10,063
Movement in year Excess of receipts over payments	13,313	-	13,313	19,450
Bank and deposit balances carried forward	41,746	1,080	42,826	29,513

Signed on behalf of the Trustees on



David Baker
Trustee

24-7 Prayer Scotland SCIO

Contents of the Financial Statements *for the year ended 31 March 2026*

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006.

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

2. Transactions with Trustees

1 trustee received reimbursement of expenses of £100 from the charity (2025: nil)

3. Funds

Unrestricted Funds are monies that the Trustees can use for the general purpose of the charity without restriction.

Restricted Funds have to be used for the purpose for which the donor specified when making the donation. The Restricted Funds in these Accounts refer to the 24-7 Prayer Auction at the Gathering in October 2023 for the wider work of 24-7 Prayer beyond Scotland.