

Minna's Children SCIO

Scottish Charity No – SC053015

**Trustees' Annual Report and Accounts
for the year from 1 April 2025 to 31 March 2026**

Trustees' Annual Report

For the period from 1 April 2025 to 31 March 2026

The trustees have pleasure in presenting their report together with the financial statements for the above period.

Reference and Administrative Information

Charity Name: Minna's Children SCIO

Charity No: SC053015

Registered Address: 6 Birch Knowe, Bishopbriggs, Glasgow, G64 1TS

Current Trustees:

Fr. Chidozie Ezeribe	President
James Devine	Chair and Treasurer
William Nugent	Secretary
Lindsey Short	Fundraising

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO) and was registered on 14 December 2023. It has a two tier structure in which the membership of the charity appoints the trustees and has other decision making powers.

Appointment of Trustees and Members

The Board of Trustees meets as required, and generally controls the activities of the organisation; for example, the Board is responsible for monitoring and controlling the financial position of the organisation.

Members have the right to participate in members' meetings (including annual general meetings "AGM's") and have important powers under the constitution; for example, the members elect people to serve on the Board of Trustees and take decisions on changes to the constitution itself.

Trustees are elected or re-elected at the AGM. There must be a minimum of three and a maximum of seven trustees.

Objectives and Activities

Charitable Purposes

- a) To support the Stella Maris Educational Foundation "SMEF" charitable organisation in Minna, Nigeria through Minna's Children, Nigeria.
- b) To help provide care, food, education and support for orphans and vulnerable children suffering the impacts of poverty, death of their parent(s), disease and the terrorist violence in parts of Nigeria served by SMEF.
- c) To raise awareness, understanding and support for the plight of Nigerian children.

Activities

Minna's Children seeks to provide essential financial support to ensure continuation of the life changing services provided by SMEF.

The Charity is mainly organised into local groups currently including Bishopbriggs and Condorrat, and these groups are fully empowered to organise fundraising events and other local social activities within the rules of the constitution.

Activities include child sponsorship, raffles, church cafes, the "kindness for Minna" childrens' collection and easyfundraising.

Achievements and Performance

During the year to 31 March 2026, the Minna's Children transferred £34,633.86 (2025: £30,091.87) directly to SMEF for the immediate benefit of the children in our care.

During the year, we received over 116 individual donations, of which 61 were received by monthly standing order. 94 people sponsored one or more child and 71 gift aided their donation. Other cash donations were raised from church collections, coffee mornings, raffles and other events.

The Charity has its own website (www.minnaschildren.org) and social media outlets including Facebook, Instagram and TikTok, though further exposure is needed to increase activity on these platforms.

Above all, the community groups formed to date have been very successful and generous in generating interest and fundraising in their local areas.

Financial Review

The main source of funding is in the form of personal donation, collections and gift aid. Outgoings are very small and all are covered by specific donors who have agreed to this use of their donations.

Reserves Policy

Our policy is to transfer all funds to SMEF as soon as possible on the basis of need and cost effectiveness; the same bank charge applies for each transfer regardless of how large or small the amount. All donations received are first paid into the charity's current account and immediately transferred to an interest earnings account with the Bank of Scotland whilst

awaiting transfer to Nigeria. A minimum balance of £15 is held at all times in the Charity's current account whilst all funds in the Savings Account are included in the transfer to Stella Maris.

	Unrestricted Funds	Restricted Funds	Year Ended 31/03/2026	Period Ended 31/03/2025
Receipts				
Donations	28,961	493	29,454	26,875
Fundraising	1,710	-	1,710	1,827
Gift aid	5,450	-	5,450	3,651
Bank interest	20		20	39
Easyfunding	74		74	19
Paypal	1		1	2
Total Receipts	36,215	493	36,708	32,413
Payments				
Transfer to Stella Maris	34,634	-	34,634	30,092
Cost of charitable activities	-	463	463	557
Total Payments	34,634	463	35,096	30,649
Current account	-	15	15	15
Savings account	3,346	15	3,361	1,749

Cost of Charitable Activities

The cost of all charitable activities falls within the category of restricted funds since specific donors have agreed to cover these costs in the knowledge that their donation, in whole or part, might not be sent to SMEF. Bank charges now apply to both cash and cheque deposits from November 2025, though bank transfer and standing order donations remain free of charge for the Charity. Also, the initial low cost introductory for internet services ended during the year.

	Unrestricted Funds	Restricted Funds	Year ended 31/03/2026	Period ended 31/03/2025
Foreign Bank Transfers	-	105	105	60
PayPal charges	-	59	59	41
Bank charges	-	33	33	-
Card readers x2	-	-	-	119
Stationery	-	76	76	42
Internet services	-	190	190	145
ACN conference	-	-	-	50
Fr Joe Mills – Launch	-	-	-	100
Total	-	463	463	557

Notes to Accounts for Period Ended 31 March 2026

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the Charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified or agreed by the donor or when funds are raised for specific purposes.

Transfers between funds

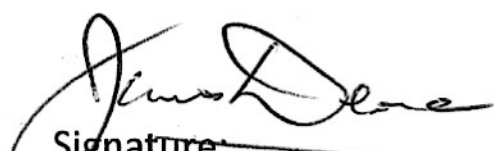
All donations received were immediately transferred from current account to an interest earning account until these monies were to be transferred to SMEF.

Plans for Future Period

1. Increase the number of child sponsors.
2. Strengthen community groups if possible to include Clydebank and Helensburgh
3. Support and encourage the invaluable contribution of all existing community groups
4. Grow the number of local community groups especially through direct contact with schools.
5. Persuade more children and young adults to become involved.
6. Call on members and volunteers to spread the word and try to introduce at least one other person to the Charity.
7. Promote the cost free opportunities of Gift Aid and Easyfunding to increase funds.
8. Encourage take up of the "Kindness for Minna"; and sponsorship for Minna's Children by those participating in sport events and challenges.
9. Pursue other creative ideas including crafts and gift cards featuring artistic work by the children in our care.

Declaration

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



Signature:

James Devine

Chair

2026

Independent Examiner's Report to the Members of Minna's Children SCIO for the year ended 31 March 2026

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 4 and 5.

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's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

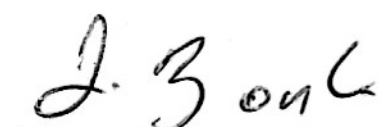
Basis of independent examiner's statement

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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respects 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 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed
John Boyle CPA
16 The Leys
Bishopbriggs
G64 1PP
2026