BIBLE BELIEVERS EDINBURGH

(Registered charity from 23 May 2024 - Scottish Charity Number SC053378)

Report of the Trustees and Financial Statements

For the year ended 31 January 2026

BIBLE BELIEVERS EDINBURGH

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BIBLE BELIEVERS EDINBURGH

Charity Information

TRUSTEES:	Ransome Chimonyo Passmore Chikuni Paustern Ranganayi
REGISTERED OFFICE:	2 Forres Drive, Glenrothes, KY6 2JU
COMPNAY REGISTERED NUMBER: SCOTTISH CHARITY NO.:	SC651229 (Scotland) SC053378
BANKERS	Royal Bank of Scotland
INDEPENDENT EXAMINER:	Taurai Sigauke Chartered Accountant

BIBLE BELIEVERS EDINBURGH

Report of the Trustees for the Year Ended 31 January 2026

The Trustees present their report with the financial statements of the Charity for the year ended 31 January 2026.

TRUSTEES

The Trustees (who are also the directors of the company for the purposes of company law) held office during the whole of the period to the date of this report. The Trustees were Ransome Passmore Chikuni & Paustern Ranganayi.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company registered in Scotland (company number SC651229) and is registered with the Office of the Scottish Charity Regulator (OSCR) as a Scottish charity (charity number SC053378) with effect from 23 May 2024.

OBJECTIVES AND ACTIVITIES

The charity's purpose is the advancement of religion.

The Trustees have had regard to the guidance on public benefit issued by OSCR in planning the charity's activities. The activities of the Charity include conduct regular church services, family gatherings at least once a year, Christian festivals on Easter & Christmas, conduct music concert at least once each year, promote community social activities such as visiting people in need, and carry out missionary outreach activities across Scotland for the furtherance of the gospel of Christ.

ACHIEVEMENTS AND PERFORMANCE

During the year the charity continued its work in the advancement of religion, funded by member donations. Income for the year rose to £95,676 (2025: £71,998), which allowed the charity to expand its activities. The main achievements against the charity’s objectives were as follows:

- Church services: The charity held regular church services at least three times each week throughout the year.
- Special family meetings: The charity organised special family meetings over three days, with onsite campus accommodation and meals provided for those attending. These meetings, which included playgroups for toddlers and children and mentoring sessions for young people and adults, brought over 200 people together and promoted happier and healthier families.
- Christian festivals: The charity held Easter and Christmas celebrations.
- Music concert: The charity held an annual music concert.
- Community support: Members visited and supported people in need, including the elderly, the sick.
- Expanded outreach across Scotland: The charity increased its outreach activities during the year, continuing its existing work and extending it to more areas of Scotland to further Christianity.
- Support for people who are isolated: The charity provided a welcoming community for people who may otherwise be lonely, including new immigrants.

Charitable expenses related to the above activities during the year amounted to £31,120 (2025: £23,652). The additional outreach and the three-day family meetings, including accommodation and meals, are reflected in higher expenditure on travel and on meals and entertainment compared with the previous year.

The Trustees are pleased with the progress made during the year and consider that the charity's activities provided benefit to its members and the wider community.

FINANCIAL REVIEW

Income for the year was £95,676 (2025: £71,998), all of which was received as member donations. Expenditure for the year was £95,426 (2025: £69,731), resulting in a surplus for the year of £250 (2025: £2,267). At 31 January 2026 the charity held net assets of £2,704 (2025: £2,453), all held as cash at bank, and had no liabilities (2025: creditors of £500).

The Trustees consider that the charity has sufficient resources to continue in operational existence for the foreseeable future, as set out in the going concern statement in note 2.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations. Company law, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that year.

In preparing the financial statements the Trustees are required to: select suitable accounting policies and apply them consistently; observe the methods and principles of the Charities SORP (FRS 102); make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy the financial position of the charity, for safeguarding its assets, and for taking reasonable steps to prevent and detect fraud and other irregularities.

ON BEHALF OF THE BOARD:



Passmore Chikuni - Trustee and Director
30 October 2026

BIBLE BELIEVERS EDINBURGH
(Charity number SC053378)

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 January 2026

	2026 **£**	2025 £
Income from donations	**95,676**	71,998
Expenditure	**(95,426)**	(69,731)
Net income/(expenditure) before tax	**250**	2,267
Tax expense	**-**	-
Net movement in funds / surplus for the year	**250**	2,267

All income and expenditure arose from continuing activities. Trustees to confirm that all income and expenditure relates to unrestricted funds and that there were no other recognised gains or losses.

The notes form part of these financial statements

BIBLE BELIEVERS EDINBURGH
(Charity number SC053378)

BALANCE SHEET
As at 31 January 2026

	31 January 2026	31 January 2025
	£	£
Current assets		
Cash at bank	**2,704**	2,953
Creditors		
Amounts falling due within one year	**-**	500
Net current assets/(liabilities)	**2,704**	2,453
Total assets less current liabilities	**2,704**	2,453
Creditors: amounts falling due after more than one year	**-**	-
Net assets	**2,704**	2,453
Reserves		
Retained reserves	**2,453**	186
Surplus for the year	**250**	2,267
Capital and reserves	**2,704**	2,453

The notes form part of these financial statements

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 in accordance with Section 476 of the Companies Act 2006.

The Trustees have arranged an independent examination of the financial statements under the Charities Accounts (Scotland) Regulations 2006; the Independent Examiner's Report is on page 10.

The Trustees (who are also the directors of the company) acknowledge their responsibilities for:

a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and the Charities SORP (FRS 102).

The financial statements were approved by the Trustees and authorised for issue on 30 October 2026 and were signed on their behalf by:

Passmore Chikuni

Trustee and Director

BIBLE BELIEVERS EDINBURGH
(Charity number SC053378)

Notes to the Financial Statements
For the year ended 31 January 2026

1. General information

Bible Believers Edinburg Limited is a UK registered company with company number SC651229 (Scotland). The company is also a charitable organisation which registered a Scottish Charitable Incorporated Organisation with the legal name Bible Believers Edinburgh (charity number SC053378) on 23 May 2024. The charity and the company have a registration address of 2 Forres Drive, Glenrothes, KY6 2JU.

The principal activity of the company during the financial period was the advancement of religion and its operations are considered as non-profitable activities.

2. Accounting Policies

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention.

Income
Income from member donations is recognised when the charity has received the amounts. Income is measured at the fair value of the consideration received, excluding discounts, rebates, value added tax and other sales taxes.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Financial Activities, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. The company is registered with HMRC as a charitable organisation and therefore, its income is exempt for income tax.

Expenditure
Expenditure is recognised on a cash basis is included in the Statement of Financial Activities in the category to which it relates. Charitable contributions and grants are recognised when a commitment has been made to the recipient.

Funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charity's objects. Trustees to confirm that the charity holds no restricted or endowment funds, or to describe them.

Public benefit entity
The charity meets the definition of a public benefit entity under FRS 102.

Statement of going concern
It is the Trustees' belief that the company is experiencing good levels of donation income and that it is well placed to manage its business risks. As such, they have a reasonable expectation that the company has sufficient resources to continue in operational existence for the foreseeable future. The Trustees will continue to adopt the going concern basis of accounting in preparing the financial statements.

3. Employees and Trustees

The average number of employees during the year was nil (2025 - nil).

No Trustee received any remuneration or other benefits from the charity during the year (2025: nil).

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 January 2026	31 January 2025
Creditors	**£**	£
Accounting fees payable	**-**	500

5. FUNDS

All funds at 31 January 2026 (2025: all funds) were unrestricted funds. Movement in funds: funds brought forward £2,453; surplus for the year £250; funds carried forward £2,704.

BIBLE BELIEVERS EDINBURGH

(Charity number SC053378)

Independent Examiner's Report to the Trustees of Bible Believers Edinburgh

I report on the financial statements of Bible Believers Edinburgh (Scottish charity number SC053378; company number SC651229) for the year ended 31 January 2026, which are set out on pages 5 to 8.

Respective responsibilities of the Trustees and the Independent Examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The Trustees consider that an audit is not required for the year and that an independent examination is appropriate. It is my responsibility to examine the financial statements as required under the 2005 Act, to follow the procedures laid down in the 2006 Regulations, and to state whether any particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the Trustees about them. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the financial statements give a true and fair view.

Independent Examiner's statement

In connection with 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 and to prepare financial statements which agree with those records and comply with the 2006 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 financial statements to be reached.

Signed:



Taurai Sigauke
Chartered Accountant
61 Ansell Street, Basildon
SS16 5NY

30 October 2026

BIBLE BELIEVERS EDINBURGH
(Charity number SC053378)

Detailed Income and Expenditure Account
For the year ended 31 January 2026

	2026 **£**	2025 £
Turnover		
Member donations	95,676	71,998
Expenditure		
Legal and professional fees	500	500
Advertising and promotional	247	1,879
Charitable expenses	31,120	23,652
Rent or lease of buildings	6,632	11,783
Supplies	6,228	1,629
Meals and entertainment	13,616	10,217
Office/general administrative expenses	9,629	1,062
Insurance	330	-
Dues and subscriptions	364	145
Travel and accommodation	26,760	18,865
Total expenditure	**95,426**	**69,731**
Surplus / (deficit)	**250**	**2,267**