

CHILDREN FOR CHRIST

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2026

CHILDREN FOR CHRIST

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 30 April 2026

Contents	**Pages**
Charity Information	2
Report of the Trustees	3-6
Statement of Trustees Responsibilities	7
Independent Examiners Report	8
Receipts and Payments Account and Statement of Balances	9
Notes to the Financial Statements	10

CHILDREN FOR CHRIST

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 30 April 2026

Charity Information

Charity name	Children for Christ
Scottish Charity Number	SC022609
Registered Address	**1**a Garnkirk Lane, Glasgow, G33 6BD
Email address	cfc.scotland@btinternet.com
Website	www.childrenforchrist.co.uk
Facebook	Children for Christ UK
Trustees	The trustees who served during the period from 1st May 2025 to the date the financial statements were approved were as follows: 1.Alison Barlea 2.Ovidiu Barlea 3 Catherine Ferries 4 Rev John Macleod, 5 Peggy Macleod 6 Brian Morton 7 Agnes Murray 8 Hazel Roddy 9 Fiona Ross 10 Kevan Somerville 11 Gemma Sutherland.
Principal Office Bearers	Chair: Brian Morton Secretary: Catherine Ferries Treasurer: David Ferries (Non-Trustee)
Independent Examiner	Leslie Moore
Bankers	Royal Bank of Scotland Albyn Place, Aberdeen AB10 1PS

CHILDREN FOR CHRIST

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 30 April 2026

Structure, Governance and Management

Governing Document

Children for Christ was formed as a Charitable Trust in 1994 (Deed of Trust) and has been recognised as a charity by the Inland Revenue. The objectives of the original Deed of Trust were amended by the Trustees, and subsequently approved by OSCR, in 2025. A formal Minute of Agreement of this amendment was prepared and duly adopted at the Annual General Meeting on 6th June 2025.

The amended objectives now reads:
"The objects of the Trust are the relief of the suffering and distress, the furtherance of the health, the advancement of the education, and the advancement of the religion of children in Romania through the provision of financial, material and spiritual support direct to the persons concerned or through religious or charitable organisations or through religious or charitable activities at such places or such times and in such ways as the Trustees shall in their sole discretion determine"

Governance and Management

The Trustees are responsible for the governance and oversight of the organisation's activities.

The Trustees serve on a voluntary basis and are appointed to oversee the affairs of the charity and to ensure that funds are used in accordance with the charity's objectives as stated in the Minute of Agreement. The Trustees meet at least three times a year

Trustee Recruitment and Appointment

The power for appointing a new Trustee or Trustees is invested in the Trustees. For this reporting period there has been no new Trustees appointed.

Objectives and Activities

Charitable Purposes

The Organisation's main purpose is to support the Christian outreach work in Romania by means of financial, material and spiritual support.

In support of this work the charity provides Financial and Practical support by means of grants to support holiday camps, childrens bible teaching materials and leaders training and practical support by collecting humanitarian aid to send to the Christian Outreach in Romania.

Achievements and Performance

During the year we have provided financial and practical support to the Christian Outreach in Romania. Specifically, but not limited to, a children's charity **Copii pentru Cristos (CpC)** based in Vârfurile, Romania.

Financial Support

Several grants totalling £48,770 (£25,000 in 2024/2025) were sent to CpC in this financial year. This consisted of

- Three unrestricted grants totalling £23,000 were made as annual support to assist in the costs of holiday camps, children's Bible teaching materials and leaders training. These were £7,000 in June 2025, £10,000 in November 2025 and £6,000 in February 2026.
- A restricted grant of £25,000 was made in August 2025. This to directly support CpC with in-country costs for staff and other costs.
- Smaller grants totalling £770 were also made in the period that covered specific gifts to CpC staff.

In addition, a sum of £252 was expended on the purchase of goods in the UK, requested by the team in Romania, for use at the camp.

As with any similar work the financial amounts that are given in any year is dependent upon the amounts raised from the supporters. There are no legal commitments to any party but it is hoped to be able to continue to increase or at least maintain similar levels of support during the next year.

Practical Support

Our volunteer groups in Aberdeen, Glasgow and Prestwick continued to individually collect and store a variety of aid. This aid was collected, gathered together and packed ready to be sent to Romania

The total aid which had been collected, sorted, packed was 2,000+ boxes weighing approximately 15,000 kg. This aid was loaded on two separate lorry loads, one on 6th June 2025 and a second on 25th April 2026. The goods were uplifted from our collection, packing and storage facilities at Echt near Aberdeen and at Mauchline in Ayrshire for onward transportation to Varfurile, Romania.

The contents of the boxes included the following:

- Clothes - Summer and winter clothes for children, teenagers and adults.
- Accessories - Handbags, belts, scarves
- Household goods – beds, mattresses, bedding (sheets, duvets and pillows) and curtains.
- Kitchen – small appliances, crockery and cutlery.

In addition to the aid packed in boxes a quantity of used items such as children's educational toys, bicycles and several items of furniture were also sent

Some of the goods will be distributed to those in need with the rest being sold at very moderate prices through local outlets. This enables those in need to retain their dignity and avoids encouraging dependency amongst the recipients whilst at the same time raising funds to support the children's work in Romania.

Support in Romania

In the reporting year we had several trustees and other volunteers visiting different camps at Varfurile, Romania, this at no expense to the charity. The volunteers assisted in work including to help in the running of the camp activities, repair and maintenance of the buildings, equipment and other facilities on the camp site.

Publicity

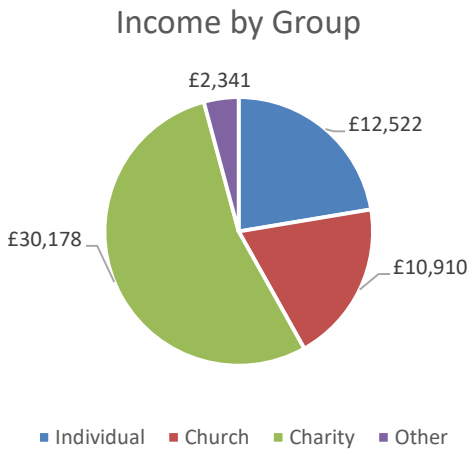
We launched our website www.childrenforchrist.co.uk in June 2025 this in collaboration with our sister organisation Children for Christ - England. (Charity No 1099276)

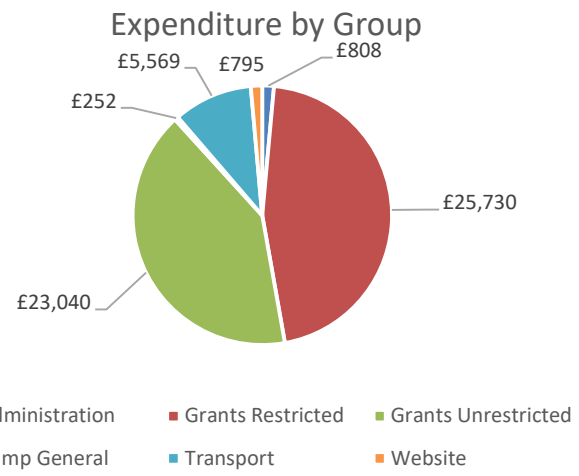
The website compliments our Facebook pages as well as the distribution of a quarterly monthly newsletter issued to our network of supporters

Spiritual support to CpC includes a fortnightly Points for Prayer received from Copii pentru Cristos and distributed to our support network.

Financial Review

Funding for our work is provided by donations from individual supporters, supporting churches, other charities and charitable trusts. Our income for this financial year was £56,134 (£30,722 in FY24-25) with an expenditure of £56,194 (£30,882 in FY24-25).





In addition to the financial grants given to CpC our direct charitable expenses include

- £5,569 was expended to transport charitable goods to Romania, this included custom duty and EU tax
- £795 was expended in the design and launch of our website
- £252 was spent on packing materials and other costs relating to the preparation, transport and packing of the aid.

Our administrative costs were £808. This expenditure for insurances, publicity and administrative postage costs and bank charges.

Reserves Policy

The Organisation will maintain sufficient funds to cover its legal future obligations and will, in addition, endeavour to maintain sufficient funds to cover donations to the overseas work equivalent to six months' donations of the agreed annual donations which are presently £7,000.

Risk Management

The Trustees have assessed the major risks to which the Organisation is exposed and are satisfied that systems are in place to mitigate those risks.

Date 06 JUNE 2026 Chairperson .....

Brian Morton

Statement of Trustees Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which consists of a Statement of Balances and a Receipts and Payments Account. In preparing those financial statements the Trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Organisation will continue to operate.

The Trustees are responsible for keeping proper books and records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the Children for Christ (Scotland) charity for the year ended 30 April 2026, which comprise the Receipts and Payments Account and the related notes.

Respective responsibilities of the Management Committee and Independent Examiner

The charity's Management Committee is responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Management Committee considers that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

   to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and

   to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or

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

Signature: 

Name: Leslie Moore (Retired accountant)

Date: 27/09/2026

CHILDREN FOR CHRIST

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 30 April 2026

Receipts and Payments Account for the year ended 30 April 2026

	Year ended 30/4/2026			Year ended 30/4/2025		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Table 1 - Income						
General Donations	24,030.50	29,437.50		22,317.48	3,767.50	
Deputation Income	0.00	0.00		0.00	0.00	
Tax Refund on Gift Aid	2,246.00	0.00		1,873.96	0.00	
Fundraising	105.00	150.00		0.00	0.00	
Bank Interest	164.50	0.00		263.23	0.00	
Total Receipts	26,546.00	29,587.50	56,133.50	24,454.67	3,767.50	28,222.17
Table 2 - Direct Charitable Expenditure						
Camp & Packing Expenses	251.96	0.00		78.66	0.00	
Deputation Expenses	0.00	0.00		0.00	0.00	
Transport	2,341.60	3,227.50		3,867.50	3,747.50	
Miscellaneous Expenses	394.79	400.00		141.61	0.00	
Children for Christ - Romania Camp Support	0.00	0.00		0.00	0.00	
Children for Christ - Romania Other	23,000.00	25,250.00		22,250.00	250.00	
Children for Christ - Romania Staff Support	40.00	480.00		0.00	0.00	
Children for Christ - Romania Child Sponsorship	0.00	0.00		0.00	0.00	
Children for Christ - Romania Children's Home	0.00	0.00		0.00	0.00	
Children for Christ	0.00	0.00		0.00	0.00	
Total Direct Charitable Expenditure	26,028.35	29,357.50	55,385.85	26,337.77	3,997.50	30,335.27
Table 3 - Administrative Costs						
Buildings & Insurance	670.15	0.00		1,088.60	0.00	
Bank Charges	79.00	0.00		30.00	0.00	
Audit Fee	0.00	0.00		0.00	0.00	
Trustees Expenses	0.00	0.00		0.00	0.00	
Travel - Management Committee	0.00	0.00		0.00	0.00	
Postage	58.97	0.00		42.10	0.00	
Total Administrative costs	808.12	0.00	808.12	1,160.70	0.00	1,160.70
Total Expenditure	26,836.47	29,357.50	56,193.97	27,498.47	3,997.50	31,495.97
Net (Payments)/ Receipts for the year before transfers	(290.47)	230.00	(60.47)	(3,043.80)	(230.00)	(3,273.80)
Transfers				1,500.00	(1,500.00)	0.00
Net (Payments)/ Receipts for the year	(290.47)	230.00		(1,543.80)	(1,730.00)	(3,273.80)
Net (Payments)/ Receipts for the year - Unrestricted		(290.47)			(1,543.80)	
Net (Payments)/ Receipts for the year - Restricted		230.00			(1,730.00)	
Total Net (Payments)/ Receipts for the year		(60.47)			(3,273.80)	
Cash and Bank Balances at 30 April 2025		16,117.44			19,391.24	
Cash and Bank Balances at 30 April 2026		16,056.97			16,117.44	
Statement of Balances						
General Fund		8,806.96			8,497.44	
Reserve Fund		7,000.00			7,000.00	
Reserved for Website		0.00			600.00	
Staff Support		0.00			20.00	
Camp / Sponsor Child		250.00			0.00	
		16,056.97			16,117.44	
Represented by :						
Royal Bank of Scotland Current Account		8,987.01			9,028.70	
Royal Bank of Scotland Reserve Account		7,069.96			7,088.74	
Other Assets		0.00			0.00	
Other Liabilities		0.00			0.00	
		16,056.97			16,117.44	

Approved by the Trustees on .....6th June 2026..... and signed on its behalf by:-

Chairperson : .....

Treasurer : .....

The accounts of the charity Children for Christ (Scotland) have been checked by me and found to be in agreement with the books and records and other explanations provided.

Signature : .....

Name : LESLIE A MOORE

Date: 27/09/2026

Qualification : Retired Accountant

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

Basis of accounting
The accounts have been prepared under the historical cost convention and comply with the Charities Accounts (Scotland) Regulations 1992 and the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

Income from Deposits
Income from deposits is credited to the Receipts and Payments account in the year in which it is received. Deposits are classified as Unrestricted or Restricted

- Unrestricted deposits are expendable at the discretion of the Trustees in furtherance to the objectives of the charity.
- Restricted deposits are subject to specific requirements as to their use which may be declared by their donor.

VAT
The Organisation is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Gift Aid
Income tax recoverable on gift aid donations is recognised when the amount of income tax can be measured reliably, this is normally when the donor has completed a Gift Aid declaration form.

2 Trustees Remuneration

No remuneration has been paid to any Trustees.

3 Restricted Receipts and Payments – Romania

A £25,000 restricted gift for use at the camp in Varfurile was received and transferred to CpC in Romania. Other restricted gifts were received and transferred for two of the CpC Romanian staff on the occasions of retirement (£360) and a wedding (£100).

There was one restricted donation of £20 carried over from our last financial year. This donation was a personal gift to a CpC staff member, Casi Boros, and was sent in this financial year.

There were two further restricted donations for CpC totalling £250 being carried over into the next financial year with instruction for £150 to be used for sponsorship of children at the summer camps and a donation of £100 for the children at Casa Harry.

4 Restricted Receipts and Payments – UK

A restricted donation of £3,227 towards the cost of transportation of aid from UK to Romania was received and expended in the period. Another restricted donation of £400 towards the cost of the website design and launch was received and expended in the period.

Separate restricted donations totalling £250 was received and sent to the Deering family who attended camp for an extended period assisting with maintenance of the camp buildings and infrastructure.