

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025
for
Jesus Alive Gospel Outreach

Jesus Alive Gospel Outreach

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for the Year Ended 31 December 2025**

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Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the Charity are:

1. To advance the Christian faith and the worship of God in the UK and Africa;
2. To take the Gospel of Jesus Christ to rural villages of Africa; and
3. To establish new converts in the faith and to develop the Church in rural areas.

Significant activities

Our gracious and loving God continues to lead us in the direction of great need across Tanzania, Kenya, Democratic Republic of the Congo (DRC), South Africa, South Sudan and Uganda.

We are excited to report that through our programmes in 2025 we recorded a total of 1,241,971 decisions to follow Christ through our Gospel Outreach campaigns (290,828), School Outreaches (797,873), Christian Discipleship Programme (CDP) Training Centres (33,292), Prison Outreaches (24,352) and Jesus Film Screenings (95,626).

Public benefit

The Trustees have considered guidance on public benefit, and consider that the charity operates for the benefit of members of the public who are living in adverse conditions in the six African countries in which the different outreaches, namely; Schools, prisons and general community outreaches, are operated. The Trustees further consider that "declaring the love of Jesus Christ to the people of Africa", moulding and training church leaders is of benefit to the communities in which they live, the African continent and the world over. In addition, the Trustees believe that donors to such programs benefit from an enhanced understanding of the global challenges faced and also from an improved sense of wellbeing at making a difference.

Grantmaking

Below are the grants awarded to Jesus Alive Gospel Outreach in Africa for fulfilment of programmes in Kenya, Tanzania, South Africa, South Sudan, Uganda and DRC Congo:

- 31/01/2025: £5,000.00 - Field operations and funding JA Programmes.
- 13/02/2025: £5,000.00 - Field operations and funding JA Programmes
- 10/03/2025: £ 450.00 - Funding JA Programmes
- 29/10/2025: £14,000.00 - Field operations and funding JA Programmes
- 18/12/2025: £5,000.00 - Field operations and funding JA Programmes

All grants awarded are to institutions and are made at the discretion of the Trustees.

Volunteers

The Charity relies on the contribution made by volunteers who give their time and talents willingly for the benefit of the Charity. Areas within the Charity which rely on the contribution of volunteers are many and varied. Many of the activities would not be possible were it not for the commitment shown.

Report of the Trustees
for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

From Jesus Alive Gospel Outreach meetings in 2025, the following outcomes were noted:

Tanzania:

Through various outreach initiatives including Gospel Outreaches, Christian Discipleship Programs, School Outreach endeavours, and screenings of the Jesus Film, we strive to give people a sense of purpose and belonging. The residents of rural areas have encountered and embraced the compassionate and merciful Saviour into their lives. This decision has brought about renewed hope. People once ensnared by the grips of poverty, disability, alcohol dependency, and moral depravity, have found profound personal renewal, physical restoration, and newfound hope through the transformative power of Jesus.

- 12 Gospel Outreach Meetings, 121,992 attendees and 95,120 recorded decisions to follow Christ
- 220 School Outreaches, 140,172 attendees and 126,825 decisions to follow Christ
- 12 CDP Training Centres established, 45,507 Discipleship Trainees and 23,974 decisions to follow Christ
- 77 Jesus Film Screenings, 98,373 attendees and 67,029 decisions to follow Christ
- 23 Prison Outreaches, 8,643 Discipleship Trainees and 8,402 decisions to follow Christ
- 7,169 Care Parcels Distributed
- 440 Balls Donated
- 70 Pairs of Gum Boots Donated
- 100 Mattresses Donated

Democratic Republic of the Congo (DRC):

With hearts full of compassion, our team ventured into these remote villages to proclaim the Good News. Beholding the feet of those that bring a message of upliftment and encouragement was met with great joy, as the hearts of thousands overflowed with his boundless love, mercy, and grace. Our Christian Discipleship Program, which is tailored to teach the basic and fundamental principles of the gospel, has been an effective tool in bringing about a shift in many communities. We have seen great transformation and so are spurred on to reach even more people.

The conditions of the prisons across the DRC continue to leave much to be desired. Poor conditions greatly contribute to severe health challenges. A major scarcity of sanitary provisions and basic necessities adds to the seriousness of the situation. As the inmates embraced the Gospel message of hope, they found solace and encouragement in coping with the loss of their companions.

We offer heartfelt thanks to God for His miraculous work in restoring relationships and health, which accompanied the Gospel message and resulted in newfound faith.

- 11 Gospel Outreach Meetings, 84,300 attendees and 76,000 recorded decisions to follow Christ
- 220 School Outreaches, 57,950 attendees and 31,375 decisions to follow Christ
- 11 CDP Training Centres established, 17,140 Discipleship Trainees and 1,540 decisions to follow Christ
- 55 Jesus Film Screenings, 15,693 attendees and 1,082 decisions to follow Christ
- 21 Prison Outreaches, 6,297 Discipleship Trainees and 4,414 decisions to follow Christ
- 14 Bibles Donated
- 200 Hand Pumps Donated
- 287 Balls Donated
- 11,116 Care Parcels Distributed

Kenya:

Kenya's schools and prisons have become unexpected doorways for the Gospel, and walking through them has renewed our team's hunger to see God's Kingdom take root in every corner of society.

So many children and teenagers have responded to the message of Christ this season, choosing lives shaped by love and care for those around them, and we thank Jesus for each one. That choice has not stayed private; it has changed the atmosphere of school settings that carry no shortage of pressure and stress. Inside the prisons, the story is no less striking. Fifty hours of Christian Discipleship teaching have given inmates something many had stopped expecting: a real sense of hope and a reason to keep going.

None of this feels like coincidence to us. That God would work through children in classrooms and men and women behind bars, using both to reflect His glory, leaves us humbled. And wherever a young person steps into faith, something in that space shifts, hope pushing back the barrenness, carried by a love in Christ that has no limit.

Report of the Trustees
for the Year Ended 31 December 2025

- 713 School Outreaches, 274,893 attendees and 263,764 decisions to follow Christ
- 19 CDP Centres established, 22,267 Discipleship Trainees and 2,998 decisions to follow Christ
- 21 Jesus Film Screenings, 16,046 attendees and 10,932 decisions to follow Christ
- 39 Prison Outreaches, 22,678 Discipleship Trainees and 7,858 decisions to follow Christ
- 1,823 Bibles Donated
- 713 Hand Pumps Donated
- 713 Whistles Donated
- 1,740 Balls Donated
- 25,397 Care Parcels Distributed
- 1 Pastors Conference, 1823 attendees

South Africa:

South Africa brought our team face to face with real difficulty. Gang violence is woven into daily life in many of the communities we visited, poverty doesn't loosen its grip easily, and there are wounds in these neighbourhoods that go back generations, the kind that don't heal on their own. Walking into that reality, we didn't know quite what to expect.

What came back to us was an outpouring of welcome we hadn't anticipated. We brought music, praise and worship, and the preaching of the Gospel into these same communities, and people responded with an openness that surprised even us. God showed up in ways no one present could mistake for anything else. In His presence, peace found room to settle where there had been tension, joy surfaced where there had been little cause for it, and a sense of unity took hold among residents who don't often have reason to gather around anything shared.

Out of those evenings of worship and preaching, something quieter but no less significant began to grow: seeds of restoration, planted in the hearts of children and adults alike, in communities that badly needed to believe restoration was still possible.

- 13 Gospel Outreach Meetings, 99,160 attendees and 43,840 recorded decisions to follow Christ
- 365 School Outreaches, 352,266 attendees and 240,636 decisions to follow Christ

South Sudan:

We're deeply grateful for the door that opened to take our outreach into South Sudan. Out of that opportunity, a team took shape on the ground there, carried by nothing less than God's own love, and driven by a real desire to see the message of Jesus reach every corner of the region.

That desire took visible shape in 2025, when the team made its way to a number of schools across the country. In each one, they preached the Gospel, led students in worship, and handed out a ball, care parcels and hand soap; small gifts meant to serve both play and basic health in equal measure. By this point, the team's presence in South Sudan had grown established enough that their reach extended beyond the schools too, into several communities across the region.

- 13 Gospel Outreach Meetings, 118,665 attendees and 75,868 recorded decisions to follow Christ
- 9 School Outreaches, 3,408 attendees and 2,512 decisions to follow Christ
- 13 CDP Centres established, 7,829 Discipleship Trainees and 4,780 decisions to follow Christ
- 1 Prison Outreach, 345 Discipleship Trainees and 327 decisions to follow Christ
- 25 Jesus Film Screenings, 25,872 attendees and 16,583 decisions to follow Christ
- 35 Care Parcels Donated
- 1 Ball
- 1 Soap Bottle

Uganda:

Our Prison Outreach programme reached Uganda back in 2023, and since then the team has kept pressing forward, working to reach more of those behind bars, men and women who are, above all else, longing to be loved, accepted, and set free. That mission hasn't wavered. This drive has seen the team also reach out in Schools across the country, handing out soccer balls, volleyballs and other equipment that are aimed at keeping the children engaged in activities that are constructive and profitable for their growth and development.

While there, the team also turned its attention to orphans and widows, extending to them the same love found in Jesus. We're profoundly thankful that God has not forgotten His people; through this visit, He brought a measure of restoration to lives that badly needed it, along with a renewed sense of purpose and fulfilment.

Report of the Trustees
for the Year Ended 31 December 2025

- 280 School Outreaches, 177,888 attendees and 132,761 decisions to follow Christ
- 14 Prison Outreaches 7,175 Discipleship Trainees and 3,351 decisions to follow Christ
- 280 Hand Pumps Donated
- 560 Balls Donated
- 220 Whistles
- 9,058 Care Parcels Distributed

CDPP Graduation 2025:

Our team in Kenya conducted 11 CDPP Graduation Ceremonies in 11 prisons with 3,433 graduates. These ceremonies encourage and give a sense of accomplishment to those that have diligently undertaken the Discipleship program. We look to expand these ceremonies to all the countries in which we are currently operational.

FINANCIAL REVIEW

Financial position

The financial statements show the overall position of the Charity as at 31 December 2025, its incoming resources and the application of these resources for the year ended that date.

Income received during the year totalled £28,014 (2024 - £180,254) and expenditure totalled £36,722 (2024 - £174,482). The deficit for the year was £8,708 compared to a surplus of £5,772 in 2024. Taking the above into account, the Charity has total funds of £388 (2024 - £9,096) as shown on the balance sheet as at 31 December 2025.

Principal funding sources

The principal funding sources for the Charity are grants and donations from foundations and the public.

Reserves policy

It is the policy of the Charity to maintain sufficient funds to support the Charity's current activities. Total charity funds, as shown in the Balance Sheet, represents accumulated funds arising from past operating results and the Trustees are satisfied that the level held is sufficient to meet all anticipated liabilities.

FUTURE PLANS

To provide continued support to Jesus Alive Gospel Outreach (JAGO), the Trustees will endeavour to move forward with raising awareness and income within the UK. The Trustees will strive to see more outreach events in rural African villages and establish evangelistic teams to reach the goal to have teams in every African rural village. Following the successful expansion into South Sudan and Uganda, The Trustees are currently exploring the option to further expand operations into Angola and Mozambique. This is keeping with the goal to expand into more African countries. The Trustees continue to be committed to training and equipping more leaders in communities that will be of great influence and impact in their communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Trustees of Jesus Alive Gospel Outreach, appointed from time to time at the discretion of the existing Trustees of Jesus Alive Gospel Outreach, shall be the Trustees of Jesus Alive Gospel Outreach. The date on which the Trustees are appointed as such of Jesus Alive Gospel Outreach shall be deemed to be the date on which they are appointed as Trustees of Jesus Alive Gospel Outreach. Any Trustee as aforesaid who ceases for any reason to be a Trustee of Jesus Alive Gospel Outreach on the date of such cessation be deemed to have resigned as a Trustee of Jesus Alive Gospel Outreach.

Organisational structure

All decisions in connection with the Charity are made by the Trustees. Trustees are assisted by a team of people who help to work on various aspects of the finances. The day to day management of the finances is performed by the full time senior ministry staff and employed professionals.

Report of the Trustees
for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The Trustees are familiar with the Memorandum and Articles of Association and they have been made acquainted with the Charity's procedures. They consider that the induction process undertaken is sufficient and future training will be given when considered necessary and appropriate.

Related parties

There are common Trustees with ForAfrika (Joint Aid Management), an unincorporated charity registered with the Charity Commission for England and Wales, charity number 1050992 and registered with the Office of Scottish Charity Regulator, charity number SC043643. Both charities share office and management facilities.

There is a common Trustee with Destiny Ministries, an unincorporated charity registered with OSCR, charity number SC020228.

One of the Trustees is also a Director of Jesus Alive Gospel Outreach South Africa, a non-profit company (number 2004/000387/08) registered in South Africa.

Risk management

The Trustees perform periodic risk assessments, identifying possible risks and reviewing the systems and procedures in place to mitigate them. Having performed this assessment, the Trustees are satisfied with the systems and procedures in place to mitigate the exposure to these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC285658 (Scotland)

Registered Charity number

SC036592

Registered office

70 Cathedral Street
Glasgow
G4 0RD

Trustees

A L Owen
Mrs A A Pretorius
I C Marais (resigned 15.1.26)
I J Pretorius

Independent Examiner

Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

Bankers

Lloyds Bank
55 Newerne Street
Lydney
Gloucestershire
GL15 5RA

Report of the Trustees
for the Year Ended 31 December 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Jesus Alive Gospel Outreach 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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The Independent Examiner, Alastair Stewart BA(Hons) CA of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 29 September 2026 and signed on its behalf by:

I J Pretorius - Trustee

Independent Examiner's Report to the Trustees of
Jesus Alive Gospel Outreach

I report on the accounts for the year ended 31 December 2025 set out on pages eight to sixteen.

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 (as amended). 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 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 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 to 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.

Alastair Stewart BA (Hons) CA
The Institute of Chartered Accountants of Scotland

Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

29 September 2026

Jesus Alive Gospel Outreach

Statement of Financial Activities
for the Year Ended 31 December 2025

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,014	-	28,014	180,254
EXPENDITURE ON					
Charitable activities	3				
Main charitable activity		36,722	-	36,722	174,482
NET INCOME/(EXPENDITURE)		(8,708)	-	(8,708)	5,772
RECONCILIATION OF FUNDS					
Total funds brought forward		9,096	-	9,096	3,324
TOTAL FUNDS CARRIED FORWARD		388	-	388	9,096

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		2,308	-	2,308	10,878
CREDITORS					
Amounts falling due within one year	9	(1,920)	-	(1,920)	(1,782)
NET CURRENT ASSETS		<u>388</u>	<u>-</u>	<u>388</u>	<u>9,096</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>388</u>	<u>-</u>	<u>388</u>	<u>9,096</u>
NET ASSETS		<u>388</u>	<u>-</u>	<u>388</u>	<u>9,096</u>
FUNDS	10				
Unrestricted funds				<u>388</u>	<u>9,096</u>
TOTAL FUNDS				<u>388</u>	<u>9,096</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2026 and were signed on its behalf by:

I J Pretorius - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Presentation currency

The financial statements are presented in Pound Sterling which is the functional currency of the charity.

Going concern

The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accountancy appropriate in preparing the annual financial statements.

Critical accounting judgements and key sources of estimation uncertainty

The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

Income

All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies consists of donations, grants and legacies. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliably and the income is not deferred. Legacy income is recognised when it is probable that it will be received.

Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.

Expenditure

Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Support costs

Support costs have not been separately identified as the Trustees consider these to relate entirely to the costs of charitable activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

Financial instruments

The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Other debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, other debtors are stated at cost less losses for bad debts.

Other creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, other creditors are stated at cost.

Provisions for liabilities

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

Jesus Alive Gospel Outreach

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	28,014	30,254
Grants	-	150,000
	<u>28,014</u>	<u>180,254</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Souter Charitable Trust	-	150,000

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Main charitable activity	<u>29,450</u>	<u>7,272</u>	<u>36,722</u>

4. GRANTS PAYABLE

	2025	2024
	£	£
Main charitable activity	<u>29,450</u>	<u>170,902</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
JAGO South Africa	29,450	17,402
Prison operations in DRC, Kenya, Tanzania & Uganda	-	153,500
	<u>29,450</u>	<u>170,902</u>

5. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Main charitable activity	<u>5,304</u>	<u>1,968</u>	<u>7,272</u>

Jesus Alive Gospel Outreach

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2025 Main charitable activity £	2024 Total activities £
Sundries	1,272	-
Missionaries	1,200	1,200
Bank charges	135	90
Computer costs	497	418
Professional fees	2,200	-
	<u>5,304</u>	<u>1,708</u>

Governance costs

	2025 Main charitable activity £	2024 Total activities £
Accountancy fees	-	90
Examination fee	1,968	1,782
	<u>1,968</u>	<u>1,872</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

7. AVERAGE NUMBER OF EMPLOYEES

The charity had no contracts of employment in place in this or the prior year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>180,254</u>	<u>-</u>	<u>180,254</u>
EXPENDITURE ON			
Charitable activities			
Main charitable activity	<u>174,482</u>	<u>-</u>	<u>174,482</u>
NET INCOME	5,772	-	5,772

Jesus Alive Gospel Outreach

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	3,324	-	3,324
TOTAL FUNDS CARRIED FORWARD	<u>9,096</u>	<u>-</u>	<u>9,096</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	<u>1,920</u>	<u>1,782</u>

10. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General Fund	9,096	(8,708)	388
TOTAL FUNDS	<u>9,096</u>	<u>(8,708)</u>	<u>388</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	28,014	(36,722)	(8,708)
TOTAL FUNDS	<u>28,014</u>	<u>(36,722)</u>	<u>(8,708)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	3,324	5,772	9,096
TOTAL FUNDS	<u>3,324</u>	<u>5,772</u>	<u>9,096</u>

Jesus Alive Gospel Outreach

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	180,254	(174,482)	5,772
TOTAL FUNDS	<u>180,254</u>	<u>(174,482)</u>	<u>5,772</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	3,324	(2,936)	388
TOTAL FUNDS	<u>3,324</u>	<u>(2,936)</u>	<u>388</u>

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	208,268	(211,204)	(2,936)
TOTAL FUNDS	<u>208,268</u>	<u>(211,204)</u>	<u>(2,936)</u>

General Fund - To receive the normal income and pay the normal expenses of the charity.

11. RELATED PARTY DISCLOSURES

Destiny Ministries

The charities share a common Trustee. During the year, Destiny Ministries paid donations to JAGO of £12,000 (2024 - £12,000).

Destiny Church Trust

The charities share a common Trustee. During the year, Destiny Ministries paid donations to JAGO of £12,000 (2024 - £12,000).

Jesus Alive Gospel Outreach South Africa

One of the Trustees is a Director of Jesus Alive Gospel Outreach South Africa. During the year, the charity paid Jesus Alive Gospel Outreach South Africa grants of £31,650 (2024 - £165,500).

Trustees' donations

There were no trustees' donations received for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Jesus Alive Gospel Outreach

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

12. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Trustees as listed in the Report of the Trustees.