

Charity Number: SC021160

THE GOSPEL OUTREACH TRUST  
FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 March 2026

THE GOSPEL OUTREACH TRUST  
REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 March 2026

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THE GOSPEL OUTREACH TRUST  
REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 March 2026

INFORMATION

|          |                                       |
|----------|---------------------------------------|
| Trustees | Mrs Rhoda A Pirie<br>Roderick B Pirie |
|----------|---------------------------------------|

Independent Examiner

|         |                                                            |
|---------|------------------------------------------------------------|
| Bankers | Bank of Scotland<br>39 Albyn Place<br>Aberdeen<br>AB10 1YN |
|---------|------------------------------------------------------------|

|                        |                                                                                                                                                                                                    |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Aims and<br>Objectives | The spreading of the gospel of Jesus Christ through<br>the distribution of bibles and Christian literature<br>and the support of missionaries and mission<br>organisations in the UK and overseas. |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**THE GOSPEL OUTREACH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 March 2026**

The Trustees present their report and accounts for the year ended 31 March 2026.

**Constitution and Organisational Structure**

The organisation was constituted by a Deed of Trust on 3 February 1993.

Under the rules for financial administration the Trustees act on behalf of the Trust in all fiduciary matters and appointed Mr Roderick B Pirie to act as Administrator.

**Objectives and Activities**

The principal objectives and activities of the Trust are the spreading of the gospel of Jesus Christ through the distribution of Bibles and Christian literature and the support of missionaries and mission organisations in the UK and overseas. The Trustees are of the view that the Trust's activities are in accordance with its objectives.

**Financial Information**

There was a Surplus for the year of £3,546 (2025: Deficit £7,369) and a reserve of funds of £35,437 (2024:£31,891) which the Trustees consider to be adequate for the purposes of the Trust. Details are given in the accounts and notes.

**Appointment & Training of Trustees**

The trustees have the power to appoint other trustees. They are experienced individuals who have the requisite skills to carry out their fiduciary duties and they maintain a wide range of contacts and information to enable them to assess and help out in situations of need.

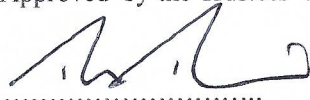
**Review of risk**

The Trustees have reviewed the risks associated with the operation of the Trust. Since it has no employees any risk is largely associated with fraud and error. The trustees are of the opinion that the Trust has adequate systems in place to minimise any risk in these areas.

**Taxation**

The Trust is recognised as a charity by the Inland Revenue. There is therefore no liability to taxation on any of its income.

Approved by the Trustees and signed on their behalf:

  
.....

.....

**THE GOSPEL OUTREACH TRUST**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 March 2026**

**Independent Examiners' Report to the Trustees on the Financial Statements**

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 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) (d) 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 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.

Signature:



Name:

RUSSELL GAUNT

Address:

21 BURNIE BOOLE PLACE

Date:

24/7/26

**THE GOSPEL OUTREACH TRUST**  
**YEAR TO 31 MARCH 2026**

**Receipts & Payments Account**

|                                      | 2026                 | 2025                 |
|--------------------------------------|----------------------|----------------------|
|                                      | £                    | £                    |
| <b>Income</b>                        |                      |                      |
| From Individuals                     | 21,263               | 16,250               |
| From Churches                        | 5,620                | 7,062                |
| From Trusts & Others                 | 24,000               | 24,000               |
| Inland Revenue Refunds               | 1,858                | 2,794                |
|                                      | <u>52,741</u>        | <u>50,106</u>        |
| <b>Expenditure</b>                   |                      |                      |
| Purchases of Bibles                  | 1,000                | 400                  |
| Gifts to individuals Overseas        | 31,000               | 30,850               |
| Relief of Poverty                    | 17,000               | 26,000               |
| Bank Charges                         | 195                  | 225                  |
|                                      | <u>49,195</u>        | <u>57,475</u>        |
| <b>Surplus / (Deficit) for year</b>  | 3,546                | (7,369)              |
| Bank balances at 01 April 2025       | 31,891               | 39,259               |
| <b>Bank Balance at 31 March 2026</b> | <u><u>35,437</u></u> | <u><u>31,891</u></u> |

**Statement of Balances at 31 March 2026**

|              | 2026                 | 2025                 |
|--------------|----------------------|----------------------|
|              | £                    | £                    |
| Cash in Bank | <u><u>35,437</u></u> | <u><u>31,891</u></u> |

Approved by the Trustees and signed on their behalf:

Signature:  .....

Name : RODERICK B PRICE .....

Date: 30/07/26 .....

**THE GOSPEL OUTREACH TRUST**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 March 2026**

**NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

**1.1 Basis of Preparation and assessment of going concern**

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**1.2 Funds structure**

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

**1.3 Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.4 Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

**1.5 Irrecoverable VAT**

Irrecoverable Value Added Tax is charged against the expenditure heading for which it was incurred.

**2 Trustees Remuneration**

No remuneration or expenses were paid to any Trustee during the year (2025 £Nil).

**3 Funds**

All of the funds are unrestricted and designated funds have been paid out for the purpose for which they were given.