# Hope! Church

(a company limited by guarantee)

Report and Financial Statements

for the year ended 31 December 2025

Charity No: SC010342

Company No SC417097

**Hope! Church**
**Year ended 31 December 2025**

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**Year ended 31 December 2025**

The directors of Hope! Church have pleasure in presenting their annual report together with the financial statements for the charity for the year ended 31st December 2025 which are also prepared to meet the requirements for a directors report and accounts for Companies House purposes, the Charity Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: The financial statements comply with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

**Purpose and Activities**

The Charities Objects ("the Objects") are for the public benefit and restricted to the following:

(a) To advance the Christian faith in accordance with the Statement of Beliefs appearing on the Charities website in Scotland and in such other parts of the United Kingdom or the world as the Directors may from time-to-time think fit and other such purposes which are exclusively charitable according to the law of Scotland and are connected with the charitable work of the Charity;
(b) To promote the benefit of the inhabitants of Edinburgh and the Lothians without distinction of sex, sexuality, political, religious, or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved; and
(c) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in such parts of Scotland, the United Kingdom and the world as the Directors may from time-to-time think fit.

**Achievements and Performance**

Our in-person attendance at our weekly gatherings continued to improve consistently over the last few years. Although the activities of the church were adapted to deal with the Covid landscape the community outreach and impact continued to have a greater influence than before Covid.

Arran MacGregor accepted an Associate Pastor role at a church in Hamilton and has consequently stepped down as a director in June 2025. Connor Currie was appointed a director in the same month as Arran resigned.

Eric K Mensah was appointed as the full-time Pastor of the church and he started in the role effective 1 September 2026.

**Financial Review**

The financial giving has continued to be steady and stable with expenditure managed within cash flow limits.

### Investment Policy and Performance

The directors, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index.

### Reserve Policy and Going Concern

The directors have not adopted a policy to guide the level of reserves, however, the directors continue to monitor closely its cash reserves and ensured they did not drop to alarmingly low levels. This was done by managing the day-to-day spending of the charity.

The directors have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

The directors are of the view that the charity is a going concern.

### Plans for Future Periods

With an established culture, strong leadership training and continual developing of programs for contemporary effect there is an expectation of future strength and growth.

### Reference and Administrative Information

| | |
|---|---|
| Charity Number: | SC010342 |
| Company Number: | SC417097 |
| Registered Office: | 49 Bridge St, Musselburgh EH21 6AA |

### Advisors:

| | |
|---|---|
| Independent Examiner: | Sarah Hollis<br>Chartered Accountant<br>Hollis Accounting Limited,<br>3 Melville Crescent, Edinburgh EH3 7HW |
| Banker: | Royal Bank of Scotland<br>12 Bridge St, Musselburgh EH21 6AH |

### Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The directors serving during the year and up to the date of signing of this report are as follows.

| | |
|---|---|
| Eric K Mensah | (Chairman) (Appointed on 1 September 2026) |
| Bobby Thomas Rawls | |
| Patricia Cripps | (Secretary / Treasurer) |
| Connor Currie | (Appointed on 26 June 2025) |
| Mounessen Ramsamy | (Resigned on 31 August 2026) |
| Arran MacGregor | (Resigned on 15 June 2025) |

Eric K Mensah took over the chairmanship of the Board of Directors from Bobby Thomas Rawls effective 6 September 2026.

**Year ended 31 December 2025**

## Structure, Governance and Management

### Governing Document

Hope! Church is a Charitable Company limited by guarantee governed by its Memorandum and Articles of Association dated 15 February 2012 and recognised as such by Companies House and OSCR (Office of Scottish Charity Regulator). The trust was recognised as a charity by HM Inland Revenue (now HMRC) on 11th July 1991.

### Appointment of directors

The charity's Directors of the Company are also charity trustees for the purposes of charity law and are selected from those people with an interest in the activities of the company who have the appropriate skills and abilities.

### Director Induction and Training

New Directors (Trustees) will be given information relating to the work of the charity and will be given a tour of the premises. In addition, they will be advised to study various websites including those of the Charity Commission and the Office of the Scottish Charity Regulator (OSCR).

### Organisation

The directors usually meet every few months. Directors' remuneration is decided by directors who are not being paid.

### Risk Management

The Directors continually assess the major risks to which the Church is exposed and review the systems to mitigate them.

### Related Parties

There are no related parties.

**Year ended 31 December 2025**

**Directors' Responsibilities in Relation to the Financial Statements**

The charity directors (who are also the trustees of the charity for the purposes of charity law) are responsible for preparing a trustees' annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity directors to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently,
- observe the method and principles in the applicable Charities SORP,
- make judgements and estimates that area reasonable and prudent,
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the charity and financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Directors and signed on their behalf.

Patricia Cripps

Patricia Cripps

Director

Date: 28th September 2026

# Independent Examiner's Report to the Trustees of Hope! Church

I report on the accounts of the charity for the year ended 31 December 2025, set out on pages 6 to 13.

## Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 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 2006 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 8 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.



Name: Sarah Hollis
Chartered Accountant

Address: Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date: 28/9/26

# Hope! Church

## Statement of Financial Activities (including income and expenditure account) for the year ending 31 December 2025

| | Note | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Income:** | | | | | | | |
| Donations and legacies | 1 | 97,229 | - | 97,229 | 109,162 | - | 109,162 |
| Charitable activities | 2 | 3,758 | - | 3,758 | 3,581 | - | 3,581 |
| Other trading activities | 3 | - | - | - | - | - | - |
| Investment Income | 4 | 1,077 | - | 1,077 | 650 | - | 650 |
| Other | 5 | 3,050 | - | 3,050 | 1,622 | - | 1,622 |
| **Total Income** | | 105,114 | - | 105,114 | 115,015 | - | 115,015 |
| **Expenditure on:** | 6 | | | | | | |
| Charitable activities | | 105,103 | - | 105,103 | 96,622 | - | 96,622 |
| Other | | - | - | - | - | - | - |
| **Total Expenditure** | | 105,103 | - | 105,103 | 96,622 | - | 96,622 |
| **Net expenditure before transfers** | | 11 | - | 11 | 18,393 | - | 18,393 |
| Gross transfers between funds | 13 | - | - | - | - | - | - |
| **Deficit & net movement in funds for the year** | | 11 | - | 11 | 18,393 | - | 18,393 |
| **Reconciliation of funds** | | | | | | | |
| Total funds brought forward | | 281,409 | - | 281,409 | 263,016 | - | 263,016 |
| **Total funds carried forward** | 13 | 281,420 | - | 281,420 | 281,409 | - | 281,409 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

# Hope! Church
## Balance Sheet
## At 31 December 2025

Company No: SC417097

| | Note | Unrestricted Funds 2025 £ | Designated Funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ | Unrestricted Funds 2024 £ | Designated Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ |
|---|---|---|---|---|---|---|---|---|---|
| **Fixed Assets** | | | | | | | | | |
| Tangible assets | 9 | 220,755 | - | - | **220,755** | 228,123 | - | - | **228,123** |
| Investments | | - | - | - | - | - | - | - | - |
| **Total Fixed Assets** | | 220,755 | - | - | **220,755** | 228,123 | - | - | **228,123** |
| **Current Assets** | | | | | | | | | |
| Debtors | 10 | 4,611 | - | - | **4,611** | 5,238 | - | - | **5,238** |
| Cash at bank and in hand | | 57,875 | - | - | **57,875** | 50,260 | - | - | **50,260** |
| **Total Current Assets** | | 62,486 | - | - | **62,486** | 55,498 | - | - | **55,498** |
| **Liabilities** | | | | | | | | | |
| Creditors falling due within one year | 11 | (1,821) | - | - | **(1,821)** | (2,212) | - | - | **(2,212)** |
| **Net Current Assets** | | 60,665 | - | - | **60,665** | 53,286 | - | - | **53,286** |
| Creditors falling due after more than one year | | - | - | - | - | - | - | - | - |
| **Net Assets** | | 281,420 | - | - | **281,420** | 281,409 | - | - | **281,409** |
| **The funds of the charity** | | | | | | | | | |
| Restricted income funds | 13 | | | | - | | | | - |
| Unrestricted income funds | | | | | 281,420 | | | | 281,409 |
| **Total charity funds** | 13 | | | | 281,420 | | | | 281,409 |

For the year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 8 to 13 form part of these accounts.

The accounts were approved by the directors and authorised for issue on 28/9/26 and signed on their behalf by:

Patricia Cripps

P. Cripps, Director

## Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going Concern

The accounts have been prepared on a going concern basis. The directors have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. There are funds currently available to meet all liabilities when they become due and if there are any changes in position the directors will make the necessary adjustments. Thus, they continue to adopt the going concern basis of accounting in preparing these accounts.

### Donated Services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

### Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Fixed Assets

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

| | |
|---|---|
| Property | 50 years |
| Plant and equipment | 10 years |

### Legal status of the Charity

The charity is a company limited by guarantee and has no share capital.

### Taxation

Hope! Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

# Hope! Church
## Notes forming part of the financial statements
## for the year ending 31 December 2025

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **1 Donations and Legacies** | | | | | | |
| Offerings | 78,052 | - | 78,052 | 90,209 | - | 90,209 |
| Tax recovered on Gift Aid | 19,178 | - | 19,178 | 18,953 | - | 18,953 |
| Legacies | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| | 97,230 | - | 97,230 | 109,162 | - | 109,162 |
| **2 Income from charitable activities** | | | | | | |
| Hope Events | - | - | - | - | - | - |
| Rental of halls/conferences etc. | 3,758 | - | 3,758 | 3,581 | - | 3,581 |
| | 3,758 | - | 3,758 | 3,581 | - | 3,581 |
| **3 Income from other trading activities** | | | | | | |
| Other activities | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| **4 Investment income** | | | | | | |
| Deposit interest | 1,077 | - | 1,077 | 650 | - | 650 |
| | 1,077 | - | 1,077 | 650 | - | 650 |
| **5 Other income** | | | | | | |
| Other income | 3,050 | - | 3,050 | 1,622 | - | 1,622 |
| | 3,050 | - | 3,050 | 1,622 | - | 1,622 |
| | 105,115 | - | 105,115 | 115,015 | - | 115,015 |

| | Unrestricted Funds 2025 | Restricted Funds 2025 | Total 2025 | Unrestricted Funds 2024 | Restricted Funds 2024 | Total 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| **6 Analysis of Expenditure** | | | | | | |
| **Charitable Activities** | | | | | | |
| Wages & Salaries | 17,376 | - | 17,376 | 18,138 | - | 18,138 |
| Pension administration | - | - | - | 432 | - | 432 |
| Ministry | 28,878 | - | 28,878 | 19,902 | - | 19,902 |
| Missions | 6,000 | - | 6,000 | 3,650 | - | 3,650 |
| Utilities | 4,922 | - | 4,922 | 6,209 | - | 6,209 |
| Maintenance, repairs & refurbish | 4,143 | - | 4,143 | 7,009 | - | 7,009 |
| Administration & Supplies | 2,964 | - | 2,964 | 1,808 | - | 1,808 |
| Vehicle Expenses | - | - | - | - | - | - |
| Hospitality/Entertainment | 3,836 | - | 3,836 | 3,086 | - | 3,086 |
| Equipment and Resources | 16,338 | - | 16,338 | 12,059 | - | 12,059 |
| Hope Events | - | - | - | - | - | - |
| Assemblies of God | 1,200 | - | 1,200 | 1,500 | - | 1,500 |
| Marketing and Outreach | 4,449 | - | 4,449 | 5,614 | - | 5,614 |
| Gifts | - | - | - | - | - | - |
| Insurance | 3,309 | - | 3,309 | 2,860 | - | 2,860 |
| Training | 1,214 | - | 1,214 | 2,544 | - | 2,544 |
| Bank Charges | 508 | - | 508 | 489 | - | 489 |
| Depreciation | 7,368 | - | 7,368 | 7,229 | - | 7,229 |
| Examiners fee | 1,200 | - | 1,200 | 900 | - | 900 |
| Other expenses | 1,398 | - | 1,398 | 3,193 | - | 3,193 |
| | 105,103 | - | 105,103 | 96,622 | - | 96,622 |
| Other Expenditure | - | - | - | - | - | - |
| **Total** | 105,103 | - | 105,103 | 96,622 | - | 96,622 |

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

**7 Staff costs and numbers**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Salaries and wages | 17,376 | 18,011 |
| Social security costs | - | - |
| Employer's pension contribution | - | 127 |
| | 17,376 | 18,138 |

The average number of employees during the year, calculated on the basis of a head count, was as follows:

| | 2025 Number | 2024 Number |
|---|---|---|
| Charitable Activities | 4 | 3 |
| | 4 | 3 |

No employee had employee benefits in excess of £60,000 (2024: nil)

## 8 Trustee Remuneration and Related Party Transactions

Arran MacGregor was paid a gross salary of £4,800 (2024: £7,300) in the period and during that same time, the spouse of one trustee was paid a gross salary of £4,800 (2024: Nil).

In the period five trustees and their spouses were reimbursed a total of £6,495 (2024: £3,608) for expenses paid on behalf of the charity and one trustee was given ministry love offerings of £1,100 (2024: Nil).

During the year a total of £7,916 (2024: £9,304) was donated to the congregation by trustees.

## 9 Tangible Fixed Assets

| | 2025 Property £ | 2025 Equipment £ | 2025 Total £ | 2024 Property £ | 2024 Equipment £ | 2024 Total £ |
|---|---|---|---|---|---|---|
| **Cost** | | | | | | |
| At 1 January | 300,000 | 60,573 | 360,573 | 300,000 | 58,133 | 358,133 |
| Additions | - | - | - | - | 2,440 | 2,440 |
| Disposals | - | - | - | - | - | - |
| At 31 December | 300,000 | 60,573 | 360,573 | 300,000 | 60,573 | 360,573 |
| **Accumulated Depreciation** | | | | | | |
| At 1 January | 78,000 | 54,450 | 132,450 | 72,000 | 53,221 | 125,221 |
| Charge for year | 6,000 | 1,368 | 7,368 | 6,000 | 1,229 | 7,229 |
| Eliminated on Disposals | - | - | - | - | - | - |
| At 31 December | 84,000 | 55,818 | 139,818 | 78,000 | 54,450 | 132,450 |
| **Net Book Value** | | | | | | |
| At 31 December | 216,000 | 4,755 | 220,755 | 222,000 | 6,123 | 228,123 |

## 10 Debtors

| | 2025 £ | 2024 £ |
|---|---|---|
| Gift Aid Tax Refund Due | 3,811 | 5,238 |
| Other debtors | 800 | - |
| Other – Prepayments | - | - |
| | 4,611 | 5,238 |

## 11 Creditors

| | 2025 £ | 2024 £ |
|---|---|---|
| Wages/Pension | - | - |
| PAYE | - | - |
| Outstanding invoices and other accruals | 621 | 1,312 |
| Accrued Professional Fees | 1,200 | 900 |
| | 1,821 | 2,212 |

## Notes forming part of the financial statements for the year ending 31 December 2025

| 12 Analysis of Net Assets Among Funds | General | Designated | Restricted | Endowment | Total |
|---|---|---|---|---|---|
| **2025** | £ | £ | £ | £ | £ |
| Fixed Assets | 220,755 | - | - | - | 220,755 |
| Current Assets | 62,486 | - | - | - | 62,486 |
| Current Liabilities | (1,821) | - | - | - | (1,821) |
| **Net assets at 31 Dec 2025** | 281,420 | - | - | - | 281,420 |
| **2024 comparative** | | | | | |
| Fixed Assets | 228,123 | - | - | - | 228,123 |
| Current Assets | 55,498 | - | - | - | 55,498 |
| Current Liabilities | (2,212) | - | - | - | (2,212) |
| **Net assets at 31 Dec 2024** | 281,409 | - | - | - | 281,409 |

| 13 Movements in Funds | At 1 Jan. | Income | Expenditure | Transfers | At 31 Dec. |
|---|---|---|---|---|---|
| **2025** | £ | £ | £ | £ | £ |
| **Restricted funds** | | | | | |
| Property Fund | - | - | - | - | - |
| **Total restricted funds 2025** | - | - | - | - | - |
| **Unrestricted funds** | | | | | |
| Designated funds | - | - | - | - | - |
| General fund | 281,409 | 105,114 | (105,103) | - | 281,420 |
| **Total unrestricted funds 2025** | 281,409 | 105,114 | (105,103) | - | 281,420 |
| **Total funds 2025** | 281,409 | 105,114 | (105,103) | - | 281,420 |
| **2024 comparative** | | | | | |
| **Restricted funds** | | | | | |
| Property Fund | - | - | - | - | - |
| **Total restricted funds 2024** | - | - | - | - | - |
| **Unrestricted funds** | | | | | |
| Designated funds | - | - | - | - | - |
| General fund | 263,016 | 115,015 | (96,622) | - | 281,409 |
| **Total unrestricted funds 2024** | 263,016 | 115,015 | (96,622) | - | 281,409 |
| **Total funds 2024** | 263,016 | 115,015 | (96,622) | - | 281,409 |

Purposes of Restricted Funds

**Property Fund**: This is a fund for future acquisition of premises.