

Scottish Charity No SC053570



MISSION OF INNOCENTS UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

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TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

Reference and administrative details of the Charity, its Trustees and advisers

Charity Name	Mission of Innocents UK
Charity Registration number	SC053570
Company number	SC818290
Incorporation date	2 nd August 2024
Trustees	Joyce Landry (appointed 2 nd August 2024, resigned 22 nd October 2024, appointed 3 rd December 2025) Nataliia Pidruchna (appointed 22 nd October 2024) Olga Vivchar (appointed 2 nd August 2024) Lesia Vynnychuk (appointed 22 nd October 2024) Laura Steele (appointed 2 nd August 2024, resigned 22 nd October 2024)
Secretary	Flora Yang (appointed 1 st December 2025)
Registered Office	20 Heriot Row Edinburgh EH3 6EN
Independent examiner	David Hoose FCA Forvis Mazars LLP 58 Morrison Street Edinburgh EH3 8BP
Contact	+44 (0)20 3846-1959 www.missionofinnocents.org

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

Trustees' Report 2025 – Mission of Innocents UK

The Trustees have pleasure in presenting their first report and financial statements for the period ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution of Mission of Innocents UK (as adopted upon the registration of the Charity), and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102).

These are the first accounts prepared by the Charity. The date of incorporation is 2nd August 2024 and the date of registration with the Office of the Scottish Charity Regulator was 14th August 2024. This is the first period of financial activity, therefore no comparative figures are included.

Structure, governance and management How the charity is governed and managed

Mission of Innocents UK is a company limited by guarantee and operates under the Companies Act 2006. The charity is governed by its Articles of Association. The organisation is managed by a board of directors/trustees who are responsible for overseeing the charity's activities, monitoring its financial position, and ensuring that the charity acts in accordance with its charitable objectives.

The directors hold regular meetings between annual general meetings to supervise the activities and strategic direction of the charity. The board may also delegate powers to sub-committees or office bearers where appropriate.

The charity maintains proper accounting records and prepares annual accounts in compliance with statutory requirements.

How Trustees are appointed/recruited

The charity requires a minimum of three directors/trustees. Any individual appointed as a director must also agree to become a member of the company. Trustees normally serve an initial three-year term and may be re-elected for up to two additional three-year terms. Further terms may be approved by the board subject to a 75% majority vote.

Trustees are expected to act in the interests of the charity, comply with the charity's code of conduct, and avoid conflicts of interest.

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2025

Organisational structure

The structure of the charity consists of:

- Members, who attend annual general meetings and hold powers relating to governance and constitutional changes.
- Directors/Trustees, who manage and supervise the charity's activities and finances.

The board may appoint office bearers, including a Chair and Treasurer, and may establish sub-committees to support the delivery of the charity's objectives.

Objectives and activities What the charity exists to do (its purposes)

The charity exists to nurture the self-worth and healing of children displaced from their homes due to war, political or economic instability, and environmental disaster.

The main activities carried out during the period

During the period, the charity undertook activities designed to support displaced and vulnerable children through arts, culture, and community engagement. Activities included participation in public cultural events, creative performances, community outreach, and the development of future funding opportunities.

The charity participated in *The Riding of the Marches* and the *Tartan Parade*, both of which were well attended and helped strengthen community visibility and engagement.

Mission of Innocents UK also secured a place at the Edinburgh Fringe Festival for a second consecutive year, presenting one performance of *Liberty* as part of its creative and cultural programme.

The organisation increased its publicity through features in newspapers and television broadcasts and began its first operational period without the Youth Partnership while drafting grant applications to support future development.

Mission of Innocents also continued to successfully support the teachers of dance and music and assisted them in organising performances throughout the period. Support included contributing to costume costs, competition fees, and providing a venue.

At the end of 2025, Mission of Innocents UK secured a commercial retail unit at Ocean Terminal, Edinburgh which will be used as a space for dance practice, singing and the occasional performance. This has been named Mission of Innocents Cultural Arts Centre and will act as a base from which it can run programs.

Public benefit

Mission of Innocents UK delivers public benefit through activities aimed at improving the wellbeing, healing, confidence, and self-worth of displaced children affected by conflict, instability, and environmental disasters. The charity uses arts, cultural engagement, and community participation as tools to support inclusion, wellbeing, and personal development.

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2025

The charity applies its income and property solely toward promoting its charitable objects. All the programs and venue have been provided for free to the communities we serve.

What the charity is set up to achieve

The charity is established to provide support, healing, and opportunities for vulnerable and displaced children while promoting their welfare, confidence, creativity, and long-term wellbeing.

How it goes about achieving it

The charity achieves its objectives by:

- Delivering creative arts and cultural programmes.
- Participating in community and public events.
- Developing inclusive activities for children and young people.
- Collaborating with charities, voluntary bodies, and community organisations.
- Raising funds through grants, donations, and partnerships.
- Supporting activities that encourage wellbeing, inclusion, and healing for displaced children and families.

Achievements and performance Our achievements in the period

During the period, the charity participated in two major public events: *The Riding of the Marches* and the *Tartan Parade*. Both events were well attended and provided valuable opportunities to engage with the wider community and increase awareness of the charity's work.

The charity also increased its publicity and public profile through features in newspapers and television broadcasts, helping to promote its mission and activities to a broader audience.

In addition, the organisation successfully began its first period operating independently without the Youth Partnership and commenced drafting grant applications to support future sustainability and growth.

The charity also secured, for the second consecutive year, a place at the Edinburgh Fringe Festival for a performance of *Liberty*, continuing its involvement in cultural and community arts initiatives.

How successful activities were

The activities undertaken during the period were successful in increasing community engagement, improving public awareness of the charity, and strengthening the organisation's independent development. Participation in public marches and media coverage enhanced visibility, while securing another Edinburgh Fringe performance demonstrated continued recognition and support for the charity's creative work.

The commencement of grant application planning also marked an important step toward strengthening future funding opportunities and long-term sustainability.

The trustees believe that the charity's activities during the period contributed positively toward delivering public benefit and advancing the organisation's charitable purposes.

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2025

Plans for future periods

In the coming year, the charity plans to:

- Expand its visual arts programme.
- Establish the organisation within new communities and broaden participation beyond the Ukrainian community.
- Secure a place at the Edinburgh Fringe Festival for a third consecutive year.
- Develop new beginner dance classes to encourage participation from children within the new communities being engaged.

These plans are intended to increase inclusivity, strengthen community engagement, and further the charity's mission through arts, cultural participation, and wellbeing-focused activities.

Financial review and going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, we have adopted the going concern basis in preparing the financial statements.

The charity reported total income of £58,754, primarily derived from donations and grants. Total expenditure amounted to £57,114, resulting in a net surplus of £1,640 for the period. At the balance sheet date, total funds stood at £1,640, fully comprised of unrestricted funds. The trustees are satisfied with the overall financial position of the charity and consider that available reserves are sufficient to support ongoing activities. The charity continues to manage its resources prudently, ensuring that funds are applied effectively in furtherance of its charitable objectives.

Reserves policy

The trustees aim to maintain sufficient reserves to enable the charity to meet its commitments and manage short-term funding fluctuations. At the period end, unrestricted reserves amounted to £1,640. The trustees consider the level of reserves to be appropriate given that the charity is in its initial period of activity, during which funds are being applied directly to establish and deliver its charitable operations rather than accumulated.

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements 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 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 the incoming resources and application of resources of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to independent examiner

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that the Trustee is aware, there is no relevant information of which the charity's independent examiner is unaware, and
- the Trustee has taken all the steps that ought to have been taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the Trustees and signed on their behalf by:

Signed by:

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Name: Olga Vivchar
Trustee

Date: 07 August 2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MISSION OF INNOCENTS UK
FOR THE PERIOD ENDED 31 DECEMBER 2025**

I report on the accounts of the charity for the period ended 31st December 2025 which are set out on pages 10 to 16.

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 2006 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 Accounts Regulations. 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
 - to prepare accounts which accord with the accounting records and 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.

Signed by:

Signed by:

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David Hoose FCA
Forvis Mazars LLP
58 Morrison Street
Edinburgh
EH3 8BP

Date: 10 August 2026

MISSION OF INNOCENTS UK
**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE
PERIOD ENDED 31 DECEMBER 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
	Note			
Income from:				
Donations		20,008	-	20,008
Grant income		5,750	32,482	38,232
Income from charitable activities		514	-	514
Total income		26,272	32,482	58,754
Expenditure on:				
Charitable activities	2	20,826	32,482	53,308
Support costs	3	3,806	-	3,806
Total expenditure		24,632	32,482	57,114
Net income and net movement in funds		1,640	-	1,640
Reconciliation of funds:				
Total funds at incorporation		-	-	-
Total funds carried forward		1,640	-	1,640

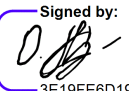
All activities relate to continuing operations.

The notes on pages 12 to 16 form part of these financial statements.

MISSION OF INNOCENTS UK
**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 £	£
Current assets			
Debtors	7	514	
Cash and cash equivalents		<u>18,168</u>	
Total current assets		18,682	
Creditors: amounts falling due within one year	8	(17,042)	
Net current assets			<u>1,640</u>
Net assets			<u>1,640</u>
Charity funds			
Unrestricted funds			1,640
Restricted funds			<u>-</u>
Total funds	9		<u>1,640</u>

The financial statements were approved by the Trustees and signed on their behalf, by:

Signed by:

 3E19FE6D195C475...

**Name: Olga Vivchar
Trustee**

Date: 07 August 2026

The notes on pages 12 to 16 form part of these financial statements.

MISSION OF INNOCENTS UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their financial statements under accounting standards applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2019) subject to the reporting exemptions available to Small Entities under Section 1A of that standard, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Mission of Innocents UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The principal accounting policies are set out below:

1.2 Organisation status

The charity is a charitable company limited by guarantee registered in Scotland and the registered office and the Trustees are named on page 5. In the event of the Charity being wound up, the Trustees are not liable to contribute to the assets.

1.3 Going concern

Based on all factors considered, the Trustees believe that it is appropriate to prepare the financial statements on a going concern basis. The financial statements have been prepared on a going concern basis as there are no material uncertainties about the organisation's abilities to continue its operations.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Restricted funds comprise income received subject to specific conditions imposed by donors or grantors, where the use of those funds is legally restricted to particular purposes.

1.5 Income

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.

Where the donated good is a fixed asset it is measured at fair value, unless it is impractical to measure reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the Charity's accounting policies.

Donated services or facilities are recognised 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 of the Charity of the item is probable and that economic benefit can be measured reliably.

MISSION OF INNOCENTS UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash and cash equivalents

Cash and cash equivalents and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

MISSION OF INNOCENTS UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Judgements and estimates

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Analysis of costs on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Contractor invoices for music and art events	9,332	30,537	39,869
Resources for events	2,936	1,945	4,881
Rental of event spaces	2,449	-	2,449
Equipment and instruments	1,773	-	1,773
Flyers, programmes and design expenses	1,771	-	1,771
Event fees	868	-	868
Travel expenses	1,477	-	1,477
Course expenses	220	-	220
	<u>20,826</u>	<u>32,482</u>	<u>53,308</u>

3. Analysis of support costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Independent examiner and accounts preparation fees	3,060	-	3,060
Professional fees	746	-	746
	<u>3,806</u>	<u>-</u>	<u>3,806</u>

MISSION OF INNOCENTS UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

4. Trustees' remuneration and expenses

The trustees are considered to be the key management of the charity and no trustee received any remuneration during the period as a result of their role as trustee. (2025: £Nil).

Three trustees received expenses of £11,578 during the period. This is comprised of £8,562 of event expenses and £3,016 of resources purchased and reimbursed.

5. Staff costs

No staff were employed by the charity in the period.

6. Taxation

As a registered Scottish Charity, the company is exempt from taxation on surpluses earned from its charitable activities.

7. Debtors

	2025 £
Accrued income	514
	<u>514</u>

8. Creditors: Amounts falling due within one year

	2025 £
Creditors	13,982
Accruals	3,060
	<u>17,042</u>

MISSION OF INNOCENTS UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

9. Statement of funds

Unrestricted funds

	At incorp- oration	Income	Expenditure	As at 31 December 2025
Unrestricted funds	-	26,272	(24,632)	1,640

Restricted funds

	At incorp- oration	Income	Expenditure	As at 31 December 2025
National Lottery Grant	-	15,000	(15,000)	-
North Lanarkshire Growth Pot Fund	-	3,000	(3,000)	-
Youth Work Partnership Grant - Choirmaster	-	12,537	(12,537)	-
Youth Work Partnership Grant – Resources	-	1,945	(1,945)	-
Total	-	32,482	(32,482)	-

9. Related party transactions

Aside from the amounts disclosed in Note 4, no further related party transactions have been identified.

10. Controlling party

In the opinion of the Trustees, there is no ultimate controlling party.