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Scottish Charity No. SC044374

Roots: Globalscope Edinburgh

Report and Financial Statements
For the year ended 31 December 2025

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Roots: Globalscope Edinburgh

Report of the Trustees *for the year to 31 December 2025*

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 December 2025.

Structure, governance and management

Roots: Globalscope Edinburgh is governed by its Constitution dated 29 October 2013. It is registered as a Scottish Charitable Incorporated Organisation with OSCR (No. SC044374). It has a board of Trustees that are voted in by its Members at the Annual General Meeting.

Trustees and Office Bearers

The Charity's Office Bearers who are also Trustees are listed below.

Kate Owens	Chairperson (until 3 November 2025)
	Secretary (from 3 November 2025)
Laura Walsh	Vice-chairperson
Andrew Owens	Treasurer (until 3 November 2025)
	Chairperson (from November 2025)
Meredith McKinney	Secretary (until 3 November 2025)
	Treasurer (from 3 November 2025)
Abbey Welch	(appointed on 3 November 2025*)*

Appointment of Trustees
At each AGM, any member may be elected as a Trustee. All of the Charity Trustees who have served for a period of three years must retire from office but may then be re-elected. Charity Trustees who have served for a period of less than three years may also retire from office at the AGM. The number of Trustees must not be fewer than three nor more than ten.

Objectives
The objectives of the organisation as laid out in the Constitution are to advance the Christian faith in accordance with its Statement of Belief for the benefit of the public in Edinburgh and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the laws of Scotland and are connected with the charitable work of Roots.

Review of activities
Roots is a grace-driven community for all university students where students can have fun, make friends, and explore life and faith together. Roots is located in Edinburgh, Scotland and primarily serves university students located in the city. Roots has a Christian foundation and everyone who is on the team at Roots would consider themselves Christian, and that means that all students are welcome to be a part of Roots whether they share those same beliefs or not.
Following 2024, the trustees still believe that it is important to the charity to focus on 3 categories for the future: organisational relationships, continued work with students, and diversifying income streams.

Roots continues to reach out to local churches and other like-minded organisations in an effort to create more partnerships for mutual support and collaboration. In the second half of 2025 Roots began a partnership with the University of Edinburgh Chaplaincy where Roots was able to host a new event "Wednesday Night with Roots" in the Chaplaincy space. The Roots team has worked for many years developing that relationship and is excited for this growth opportunity. The partnership between Roots and Augustine United Church (AUC) continues to flourish. The minister at AUC spoke at a Wednesday Night and the church donated its kitchen to Roots to prepare food for the new event every week.

The majority of funding for Roots continues to come from CMF International as Roots is a part of CMF International's Globalscope network. In an effort to diversify the income stream, at the end of 2025,

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Review of activities (continued)
Roots applied for funding for the new Wednesday Night with Roots event to offset some of the upfront costs. The trustees are hopeful that these grant applications will be successful.

A special funding initiative was completed in June 2025 in partnership with CMF. Twenty hikers walked the West Highland Way over a period of 8 days and were led by two members of the Roots team. As a part of the trip these hikers raised money for CMF and Roots was able to receive £12,000 to put into reserves.

This year Roots has offered many different kinds of events and activities focused on building community, supporting students, and giving them opportunities to explore the Christian faith.

Roots's weekly event, Tuesday Night with Roots, was still held at the Aroma Cafe for the Spring term of 2025. The event continued to introduce students to Roots and to the Christian faith. Our tagline for Tuesday Night with Roots was: "You can expect 3 things from every Tuesday Night with Roots: food, fun, and something meaningful." We eat a meal together, play a game, listen to a short talk (usually given by a Roots team member) that includes a Bible story, and then we participate in a form of prayer. During the spring term, our talk series was entitled *Not so Super Powers*, where we discussed how we don't need to be superheroes to change the world. The small powers that each of us have can make a big impact on the people and situations around us.

During the Autumn term, we moved our event from the Aroma Cafe to the University of Edinburgh's Chaplaincy. The foundation of the event stayed the same even though the venue and timing differed. The biggest challenge to the event was that we would no longer have the food catered. The Roots team self-catered the event, by cooking at the AUC kitchen and transporting the food to the new venue. The more DIY version of this event offered many students the opportunity to help in the preparation of the event. One student shared this, "I often help out with cooking, set-up, and event facilitation; the best parts are always getting to chat with my fellow Rootsmates while we get things prepped. I love Wednesday Nights because it's a chance for me to give back to Roots, which has made my university experience so much more joyful." The talk series that term was entitled *But why…?* The talks focused on exploring and wondering about the questions of life, faith, and what Roots is all about. The move to the Chaplaincy was logistically challenging for the Roots team, and they made great strides over the term in creating better systems to help the event run smoothly.

The Roots Free Coffee Shop Project continued to be open for students 12-5 Monday through Friday during the school terms. We supplied a comfortable and free space for students to congregate during the week. By offering hospitality we want each student who comes to feel known and loved. This could mean enjoying board games together to add some fun to the otherwise stressful student life or delving deep into the Bible to create a space where students can ask questions and explore faith. Our team also offers a listening ear, allowing students to be honest about what's truly going on in their lives. One student shared this about her experience, "Having a place where I can just come and simply exist - on both my good and not so good days - has been a real lifesaver throughout my uni experience."

The first Friday of every month is a Roots Big Breakfast. We provide free pancakes for students from 10 am-12 pm. It is a way many students come to Roots for the first time and can bring friends. We average around 50 people each Big Breakfast.

Roots hosts one off events throughout the year in order to build community and offer different ways for students to get connected to Roots. In January, we hosted our annual Burns Night, which brought in many new students who were interested in experiencing a uniquely Scottish cultural activity. We hosted a Murder Mystery night in October, where people dressed up and played characters in order to solve a murder.

We ended the year with a Christmas party that included our annual White Elephant Gift Exchange, which is a highlight for many. This year Roots also began to offer faith-focused one off events called Faith 101s.

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Review of activities (continued)
These events were seminar style events that allowed students to bring questions and have discussion around different topics of the Christian faith. The topics included Jesus, prayer, the Bible, and church. Each event was attended by a small number of students and always gave space for good discussion.

In May, we hosted our End of Year Party. We invited the whole Roots community to have a meal together, celebrate the school year that has happened, and honour those who are graduating or leaving. We had many leavers to say goodbye to, and shared what we valued about them and why they mattered to this community. We gift each leaver with "Roots in a mug." This includes a deck of cards to remind them of the value of fun, some tea bags and instant coffee to remind them of the importance of gathering with others around meals or drinks, and a Roots magnet to remind them of the value of taking time to be grateful. These gifts and a short note from the Roots team are included in a mug that has their name and the Roots logo on it.

Every term Roots takes a Weekend Away with students. We went down to the Scottish Borders in February and returned to the new venue near North Berwick in October. These weekends are great ways for students to get out of the city and experience some of the natural beauty of Scotland. They also serve as community builders, as students spend 48 hours with each other. We cook and eat meals together, play games, have discussions, and listen to talks. Similar to the talks at Tuesday and Wednesday Nights, these talks are geared towards stories of faith. Students always return to Edinburgh from these weekends more connected with each other and with Roots. There is a plan to try a new venue in Edinburgh in 2026 in order to bring down costs. A student shared this of her experience, "At the end of the weekend, we had some extended time to reflect on some questions, which became a really impactful space for me as I thought about the experience of the weekend and my own faith. One question was 'What has been a closed door? What was the next open door?' I reflected on my past few years at uni and all the opened and closed doors it took for me to get to where I currently am and was encouraged by the fact that every time God closed a door, it was because somewhere down the line He had a far better one waiting to be opened."

Roots runs small groups throughout the year geared towards giving students an opportunity to take a step deeper into Roots and faith. These groups vary from meeting up in coffee shops chatting about life, reading books together, watching theology videos, and going on walks. Each week after our weekly event a group called Microwave is run to allow students space to continue conversations around topics that the talk explored. Every year Roots runs a leadership group called the "Cooup" that specifically encourages a small group of students to grow in themselves and their leadership around the community. This group of students runs one of the weekly events each term, and it is consistently one of the highest turnouts of the term.

Numbers cannot tell a complete story, but they can provide context. In 2025, Roots had 273 student first timers come to try out Roots and noted 251 unique conversations about faith. These numbers are both down in comparison to last year which were expected with the weekly event changes.

Roots has completed a successful year. We are excited about the next year where we will continue to be a grace-driven community for all university students.

Financial review
The financial statements for the year are set out in pages from 6 to 8. The Charity has a surplus for the year of £13,925 (2024: deficit of £1,572). Total reserves as at 31 December 2025 were £20,019 (2024: £6,094), with a general fund of £20,019 (2024: £5,672) and restricted funds of £Nil (2024: £422).

The Trustees and employees of Roots are responsible for fundraising for the costs of the activities of the charity. The main funding is received through Christian Missionary Fellowship International (CMF), a US organisation with which the Trustees work closely. In the last few years, the Trustees have sought to diversify the streams of income for the charity.

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Reserves Policy
Because of the close partnership with CMF, the Trustees have previously believed that a significant financial reserve is unnecessary. However, for the sake of protecting and sustaining the charity for the future, the Trustees will seek to raise the amount of reserves the charity has. The initial goal will be to have three months' worth of operating costs in reserve. The charity currently has £20,019 of free reserves.

Plans for the future
The Trustees believe it's important to diversify streams of income to the charity through personal donations, grants, and other forms of income. We will continue to encourage and seek out new avenues of income with which to fund the activities of the charity and build up reserves.

Reference and administrative details

Address
Roots: Globalscope Edinburgh
9 South College Street
Edinburgh
EH8 9AA

Bankers
Royal Bank of Scotland
30 Nicolson Street
Edinburgh
EH8 9DL

Signed on behalf of the Trustees on 29-09-2026 | 16:03 BST

Signed by:
Andrew Owens
31A16657279E43F...

Andrew Owens
Chairperson

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Roots: Globalscope Edinburgh

Report of the Independent Examiner to the Trustees *for the year to 31 December 2025*

I report on the financial statements for the period ended 31 December 2025 which are set out on pages 6 to 8.

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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 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 other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or

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

Signed by:
Juan Herbst
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Juan Herbst
Partner

EQ Accountants Limited

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

29-09-2026 | 16:38 BST
Date: ……..

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Receipts and Payments Account *for the year to 31 December 2025*

	Note	General funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Receipts					
CMF Funding		65,405	-	**65,405**	50,840
Donations		16,297	-	**16,297**	21,185
Grants		-	-	-	4,500
Other		908	-	**908**	1,211
Total receipts		**82,610**	**-**	**82,610**	77,736
Payments					
Premises Cost:					
Rent		13,000	-	**13,000**	12,250
Utilities		2,295	214	**2,509**	2,578
Insurance		582	-	**582**	254
Office repairs and maintenance		110	-	**110**	377
Events and other activities:					
Study and Trainings		365	-	**365**	139
Transportation		118	-	**118**	192
Advertising		203	-	**203**	143
Office supplies		1,257	-	**1,257**	1,291
Weekly events		6,690	3,654	**10,344**	9,089
Student Mentoring		289	-	**289**	427
Coffee/tea giveaway		685	-	**685**	797
Leavers Gifts		258	-	**258**	445
Weekend away		4,902	-	**4,902**	4,234
Other Events		1,986	-	**1,986**	2,122
Small groups		16	-	**16**	42
Vistors		24	-	**24**	2
Equipment		370	-	**370**	387
General Expenses:					
Postage		170	-	**170**	226
Professional and legal fees		4,446	-	**4,446**	3,121
Independent examination fee		1,164	-	**1,164**	1,110
Team meetings		178	-	**178**	322
Salaries:					
Salaries	*(Note 4)*	25,709	-	**25,709**	39,760
Total payments		**64,817**	**3,868**	**68,685**	79,308
(Deficit) / Surplus for the year		**17,793**	**(3,868)**	**13,925**	(1,572)
Transfers		(3,446)	3,446	**-**	-
Net increase/(decrease) in cash for the year		**14,347**	**(422)**	**13,925**	(1,572)
Cash balances brought forward		**5,672**	**422**	**6,094**	7,666
Cash balances carried forward		**20,019**	**-**	**20,019**	6,094

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Statement of Balances *as at 31 December 2025*

		Opening balance £	2025 Surplus for year £	Closing balance £	Opening balance £	2024 (Deficit) for year £	Closing balance £
Total bank and cash balances		6,094	13,925	**20,019**	7,666	(1,572)	6,094
Reserves							
Unrestricted funds	**5**			20,019			5,672
Restricted funds	**6**			-			422
				20,019			6,094

Statement of assets at 31 December 2025

Salaries overpaid				91			1,644
Pensions overpaid				9			139
				101			1,783

Statement of liabilities at 31 December 2025

Independent Examination Fee				1,224			1,164
Accountancy Fee				72			72
QB Subscription				24			24
Due to HMRC				260			-
				1,580			1,260

29-09-2026 | 16:03 BST

Approved by the Trustees on ..... and signed on their behalf by the undernoted:

Signed by:
Andrew Owens
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Andrew Owens
Chairperson

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Notes to the financial statements *for the year ended 31 December 2025*

Accounting policies

1. Basis of accounting

These financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds represent income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

3. Transactions with Trustees

No Trustee received remuneration from the Charity during the year under review. Three of the five Trustees are employed by Christian Missionary Fellowship International (CMF) in the USA who provide salary, housing and utilities for those three Trustees. CMF also provides grants at the request of the Charity Trustees for the funding of regular operations. No other expenses were paid to the Trustees during the year (2024: nil) in their capacity as Trustees.

4. Staff costs and numbers

	2025	**2024**
	£	**£**
Gross salaries	24,954	38,499
Employer pension contributions	755	1,261
	25,709	39,760

The average number of employees during the year was 1 (2024: 2).
No employee received remuneration of more than £60,000 during the year.

5. Unrestricted funds

	Balance at 01.01.25	**Receipts**	**Payments**	**Transfers**	**Balance at 31.12.25**
	£	**£**	**£**	**£**	**£**
General Fund	5,672	82,610	(64,817)	(3,446)	**20,019**
Total unrestricted funds	5,672	82,610	(64,817)	(3,446)	**20,019**

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

6. Restricted funds

	Balance at 01.01.25	**Receipts**	**Payments**	**Transfers**	**Balance at 31.12.25**
	£	**£**	**£**		**£**
Free Coffee Shop Fund	422	-	(3,868)	3,446	-
Total unrestricted funds	422	-	(3,868)	3,446	-

Explanation of funds

The *Free coffee shop* represents all income and expenditure relating to the Roots Free Coffee Shop programme to university students.