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Debre Sina St. Arsema Ethiopian Orthodox Tewahido Church (DSSAEOTC)

Trustees' Annual Report and Accounts

For the year ended 31 March 2026

Scottish Charity Number: SC047823
Scottish Charitable Incorporated Organisation (SCIO)

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1. Reference and Administrative Information

Item	Details
Charity name	Debre Sina St. Arsema Ethiopian Orthodox Tewahido Church (DSSAEOTC)
Scottish charity number	SC047823
Legal form	Scottish Charitable Incorporated Organisation (SCIO), two-tier structure
Regulatory Type	Standard
Type of governing document	SCIO Constitution
Principal office / contact address	119 Carmunnock Road, Glasgow, G44 5UW
Reporting period	1 April 2025 to 31 March 2026
Public contact	secretary@starsemaglasgow.org
Website	http://starsemaglasgow.org

Trustees / Parish Administrative Council (PAC)

All trustees were nominated as candidates and elected by the General Assembly. Each trustee served throughout the full financial reporting year.

	Trustee name	Role
1	[redacted]	[redacted]
2	[redacted]	[redacted]
3	[redacted]	[redacted]
4	[redacted]	[redacted]
5	[redacted]	[redacted]
6	[redacted]	[redacted]
7	[redacted]	[redacted]
8	[redacted]	[redacted]
9	[redacted]	[redacted]

Independent examiner	Blessing Ayogu, BB Accounting Solutions Ltd 47 Broad Street, Glasgow G40 2QW
Bankers	Barclays, 83 Argyle Street Glasgow G2 8BJ

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2. Trustees' Annual Report

2.1 Opening Statement

In the name of the Father, the Son, and the Holy Spirit, one God – Amen.

Dear members, trustees, clergy, volunteers, and friends of Debre Sina St. Arsema Ethiopian Orthodox Tewahedo Church,

With gratitude to God, and through the intercession of the Holy Virgin Mary and St Arsema, we present this Annual Report for a truly significant year in the life of our Church. This has been a year marked by faith, service, unity, sacrifice, and renewal. Guided by the teaching and tradition of the Ethiopian Orthodox Tewahedo Church, our congregation has continued to grow as a spiritual home where worship, fellowship, pastoral care, cultural identity, and service to others are held together as one Christian calling.

During the year, our members and volunteers gave generously of their time, skills, prayers, and financial support. The Church's activities continued to be sustained entirely through the commitment of the faithful, with volunteers supporting worship, Sunday School, administration, fundraising, cleaning, catering, maintenance, and community outreach. This spirit of collective service reflects the heart of our Church community and remains one of our greatest strengths. The Church now serves around 200 Orthodox Christian households, with many children and young people actively connected to its life and future.

The most important milestone of the year was the acquisition of Cathcart Old Church, establishing our first permanent place of worship in Scotland. This achievement represents far more than the purchase of a building. It provides a stable spiritual home for worship, teaching, pastoral support, youth development, cultural education, and wider community engagement. It also allows the Church to preserve sacred traditions while expanding its service to the local community through fellowship, outreach, and partnership.

On behalf of the trustees, I sincerely thank our clergy, deacons, trustees, volunteers, members of our church, donors, lenders, families, young people, and all members of the congregation. Your faithfulness and sacrifice have made this milestone possible. As we enter this new chapter, our prayer is that the new Church property will become a lasting centre of worship, teaching, healing, fellowship, and service for generations to come.

2.2 Structure, Governance and Management

DSSAEOTC is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution. The church has a two-tier structure consisting of members and a Board known as the Parish Administrative Council (PAC). The PAC members are the charity trustees and are responsible for overseeing the activities, governance and financial position of the church.

The Church's structure reflects both its charitable status in Scotland and its ecclesiastical identity as part of the Ethiopian Orthodox Tewahido Church. The constitution confirms that DSSAEOTC follows the spiritual leadership, faith, canon and order of the Ethiopian Orthodox Tewahido Church, while the PAC is responsible for the practical governance, administration and financial oversight of the charity.

The members have important constitutional powers, including the right to attend members' meetings, participate in the Annual General Meeting (AGM), appoint individuals to serve on the PAC, and make decisions on constitutional matters. The constitution requires an AGM to be held in each calendar year, with no more than 15 months between AGMs. The business of the AGM includes receiving a report from the Chair on the activities of the Church, considering the annual accounts, and electing or re-electing charity trustees.

The Parish Administrative Council (PAC) is the charity's trustee board. The members of the PAC are the charity trustees and are responsible for the overall control, management and administration of the Church. The constitution provides that the PAC generally controls the activities of the Church and is responsible for monitoring and controlling the financial position of the Church.

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Decision-making by the PAC is carried out through trustee meetings. Trustees were initially set to meet on a bi-weekly basis; however, due to the significant volume of work arising from the acquisition of the Church property, regular trustee meetings were held weekly during the reporting period. These meetings enabled the PAC to maintain close oversight of the Church's operations, finances, property acquisition process, fundraising activities, and related governance matters.

In addition to regular PAC meetings, further engagement was carried out with the Property Buying Subcommittee as deemed necessary. This supported more detailed review and coordination of matters relating to the purchase, including financial planning, due diligence, property-related documentation, communication with relevant parties, and practical arrangements connected with the acquisition.

Members of the Church were kept informed of major developments throughout the year. Updates were provided during regular liturgy services and weekly Sunday afternoon programmes, ensuring that the congregation remained aware of key progress, financial developments, and important decisions relating to the property purchase and wider Church activities.

The constitution sets out trustee duties and standards of conduct. Trustees must act in the interests of the Church, ensure that the Church acts in accordance with its purposes, exercise appropriate care and diligence, manage conflicts of interest properly, and comply with charity law duties under the Charities and Trustee Investment (Scotland) Act 2005. Trustees are also required to comply with the Church's code of conduct, including provisions on conflicts of interest.

During the reporting year, the PAC continued to provide oversight of the Church's religious, administrative, financial and property-related activities. This included governance of the Church's ordinary charitable activities as well as oversight of the acquisition of a permanent Church property, related fundraising, member loans, and the financial reporting required to support transparency and accountability to members, OSCR and the independent examiner.

2.3 Objectives and Charitable Purposes

The charitable purposes of DSSAEOTC include:

- *the advancement of the Christian faith in accordance with the beliefs and traditions of the Ethiopian Orthodox Tewahido Church*: during the year, this purpose was furthered through regular liturgical services, prayer, sacramental life, feast-day celebrations, preaching, pastoral guidance, and spiritual teaching. The Church continued to provide a place where members could worship together, receive spiritual support, and remain connected to the faith and traditions of the Ethiopian Orthodox Tewahedo Church. The acquisition of a permanent Church property was also a major step in furthering this purpose, as it provides a stable and dedicated place of worship for current and future generations.

- *the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage, including through spiritual services, support, funds and goods*: During the year, the Church supported this purpose through pastoral care, prayer, spiritual counselling, practical support, and community-based assistance to members and families facing personal, social or financial difficulties. The Church community also continued to provide mutual support through volunteer service, visits, advice, encouragement and collective care, reflecting the Christian duty to support those experiencing hardship or vulnerability.

- *the advancement of Ethiopian heritage and culture by building a strong EOTC community and passing faith, tradition and teachings to children and catechumens*. During the year, this purpose was furthered through Sunday School activities, youth participation in Church life, teaching of Orthodox Christian traditions, religious hymns, language, cultural practices, and the celebration of major Ethiopian Orthodox feast days. These activities helped children and young people develop a strong sense of faith, identity and belonging, while also strengthening the wider community's understanding and preservation of Ethiopian Orthodox heritage in Scotland.

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Overall, the year's activities supported the Church's charitable purposes by strengthening worship, deepening community life, supporting members in need, preserving religious and cultural identity, and creating a permanent spiritual home from which the Church can continue to serve the congregation and wider community.

2.4 Activities and Achievements During the Year

2.4.1 Worship and Religious Services

At the beginning of the reporting year, the Church continued to hold regular monthly Divine Liturgy services, consistent with the pattern of worship established in previous years. As the spiritual needs of the congregation continued to grow, and in response to increasing attendance and demand for more frequent worship opportunities, the Church expanded its regular liturgical services to twice per month.

These services were held in rented halls while the Church continued to work towards securing a permanent place of worship. These spaces were made possible through the support of the Catholic churches. Despite the limitations and logistical challenges of using rented venues, the congregation remained strongly committed to attending and supporting the Church's worship life.

Throughout the year, several hundred members of the congregation, including families, children and young people, participated in the Divine Liturgy and related religious services. Members took part in prayer, hymnody, teaching, fellowship and the sacramental life of the Church. The services also provided opportunities for pastoral care, spiritual guidance and clergy support to members of the congregation.

This expansion from monthly to twice-monthly worship represented an important achievement for the Church. It demonstrated both the growth of the congregation and the continuing need for a permanent church property where regular worship, sacraments, teaching and community fellowship can take place in a stable and suitable environment.

2.4.2 Major Religious Celebrations

During the reporting year, the Church observed several major religious celebrations and feast days in accordance with the traditions and liturgical calendar of the Ethiopian Orthodox Tewahedo Church. These occasions played an important role in strengthening the spiritual life of the congregation, bringing together families, children, clergy, volunteers and members of the wider Orthodox Christian community.

The Church's Easter 2025 services included the observance of Passion Week, during which members gathered in prayer, fasting and reflection to remember the Passion of Christ. The Passion Week services included prayers and prostrations, followed by the joyful celebration of Easter. These services provided an important opportunity for the congregation to deepen its faith, participate in worship, and reflect on the central mystery of the Christian faith: the death and resurrection of Our Lord Jesus Christ.

The Church also celebrated the annual commemoration of St Arsema, the patron saint of the Church. This was one of the most significant events of the year and was attended by several clergy from sister churches, together with Ethiopian Orthodox Christians and other Orthodox faithful from across the United Kingdom. The celebration brought together worship, teaching, fellowship and community participation, reflecting the strong devotion of the congregation and the wider Orthodox community to St Arsema.

In addition, the Church celebrated Ethiopian Christmas and Timket (Epiphany), both of which are central celebrations in the Ethiopian Orthodox tradition. The Timket celebration was held together with Debre Tsige St Uriel Ethiopian Orthodox Tewahido Church (DTSUEOTC), Church's sister church in Newcastle, strengthening the spiritual and communal relationship between the two congregations and providing an opportunity for shared worship, fellowship and mutual support.

The Church also marked traditional Ethiopian holidays with religious and cultural significance, including Buhe and the Ethiopian New Year. These events encouraged strong community participation and were supported by the generous service of volunteers. They helped preserve Ethiopian Orthodox heritage, strengthen intergenerational ties, and provide opportunities for children and young people to engage with the faith, traditions and cultural identity of the Church.

These religious celebrations helped advance the Church's charitable purposes by promoting worship, strengthening Orthodox Christian teaching and practice, supporting fellowship among members, and preserving Ethiopian Orthodox faith and heritage within Scotland and the wider United Kingdom.

2.4.3 Education, Youth and Cultural Activities

The Church continued to recognise the importance of education, youth engagement and the preservation of Ethiopian Orthodox faith, language and cultural heritage. However, the trustees acknowledge that more work is

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needed in this area, particularly in developing regular language, cultural heritage, youth and family support activities. Progress was limited by the availability of volunteers and the need for stronger organisation and coordination.

Despite these limitations, the Head Priest, supported by the deacons, continued to provide spiritual teaching, Christian counselling, home visits, pastoral care and support to members and families in need. These activities helped strengthen the spiritual wellbeing of the congregation and provided important support to individuals and families facing personal, social or practical difficulties.

2.4.4 Fundraising and Community Events

During the reporting year, the Church carried out several fundraising activities, primarily to support the acquisition of a permanent church building. These activities were undertaken in a spirit of Christian fellowship, stewardship and shared responsibility, with members giving generously according to their ability and with the common aim of establishing a lasting place of worship for the congregation and future generations.

One of the fundraising activities was an Agape Feast in Edinburgh, organised and supported by volunteers. The event brought together members of the Church and the wider Orthodox Christian community for a communal meal shared in Christian love and fellowship. In addition to strengthening unity among the faithful, the event raised £3,802.49 towards the Church building purchase.

The Church also held a social media fundraising event, through which elders, fathers, preachers and singers were invited to reach the wider Orthodox Christian community. This event helped communicate the spiritual and communal importance of acquiring a permanent church property and encouraged support from believers beyond the local congregation. The online event raised £35,131.57.

This fundraising effort was later extended through an in-person event in London, allowing the Church to reach members of the Ethiopian Orthodox and wider Christian community living in other parts of the United Kingdom. This event raised a further £26,265.93 and demonstrated the strong support of the wider community for the Church's vision.

In addition, the Church established a GoFundMe campaign, which enabled supporters to contribute online towards the property acquisition project. This campaign raised £12,418.88 during the reporting period.

In total, fundraising activities raised £77,618.87. The direct costs associated with these fundraising activities were £20,529.89, representing approximately 26.44% of the funds raised. The trustees sought to ensure that fundraising was carried out responsibly, transparently and in line with charity fundraising principles, including clear communication of the purpose of the fundraising and careful control of related costs.

These fundraising activities reflected the faith, sacrifice and unity of the congregation and wider Orthodox Christian community. They made a significant contribution towards the purchase of the Church property and demonstrated the community's commitment to establishing a permanent spiritual home for worship, teaching, fellowship and service.

2.4.5 Use of Halls and Community Facilities

Following the acquisition of the Church property, DSSAEOTC agreed to continue making the halls and community spaces available to existing users. While this generates rental income to support the Church's financial sustainability, it also reflects the trustees' commitment to ensuring that the property continues to serve wider charitable and community purposes.

The existing hall users have served the local community for many years, providing valuable services and activities for local residents, families and community groups. The Church recognises the importance of maintaining this continuity and wishes to support the ongoing use of the facilities in a way that benefits both the congregation and the wider community.

By continuing to host these users, the Church is helping to preserve the building's long-standing role as a place of fellowship, service and community benefit. The trustees hope to build positive relationships with hall users and to ensure that the premises remain a welcoming and useful facility for worship, charitable activity and wider community engagement.

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2.5 Major Project: Church Property Acquisition

2.5.1 Background and Need for the Property

The acquisition of a permanent church property was the most significant development for DSSAEOTC during the reporting year. Since its establishment, the Church has relied on rented halls and temporary premises to provide worship services, religious celebrations, pastoral support, Sunday School activities and community gatherings. As the congregation has grown, this arrangement became increasingly difficult to sustain, particularly because regular worship, sacramental services, feast-day celebrations, storage of church items, youth activities and pastoral support all require a stable and suitable place.

This was the most crucial step members of the church have been aspiring for. The trustees also recognised that a permanent property was essential to support the long-term mission of the Church. The need was not only for a place of worship, but also for a spiritual and community centre where members, families, children and young people could gather regularly, receive teaching, preserve Ethiopian Orthodox Tewahedo faith and tradition, and build a stronger community life.

The acquisition of Cathcart Old Church therefore represents a major charitable milestone. It establishes a permanent spiritual home for the congregation and provides a long-term charitable asset to support worship, pastoral care, education, cultural heritage, community fellowship and wider outreach.

2.5.2 Purchase and Renovation Summary

During the year, DSSAEOTC completed the purchase of a church property at a cost of £784,999.00 (including the property value, legal solicitor fee and same day bank transfer fee). The property was acquired to provide a permanent place of worship and to support the Church's religious, educational, cultural and community activities. The financial overview records the property purchase as a major expenditure item for the year.

The Church also incurred costs connected with the preparation and management of the building, including renovation, maintenance, repair and survey-related costs. These works were necessary to support the practical use of the building and to adapt the property for the Church's worship and community needs.

The trustees consider the property purchase to be a long-term investment in the charitable purposes of the Church. Although the purchase resulted in significant expenditure during the year, the property is not a short-term operating cost. It is a long-term charitable asset that will support the Church's mission for current members and future generations.

2.5.3 Funding of the Property Purchase

The property purchase was funded through several sources, including restricted donations, wider fundraising activities, accumulated church funds and interest-free loans from members of the Church.

The Church received donations specifically for the purpose of acquiring the property. These donations are treated separately from general unrestricted income because they were given for a specific charitable purpose. The trustees have therefore treated these as restricted funds, to be used for the property acquisition and related works.

In addition to restricted donations, the Church raised funds through community fundraising activities, including events, online giving and support from members of the wider Orthodox Christian community. Targeted pledges were effective to fundraise our activity from individuals, families, and supporters. Members of the church also travelled to sister Ethiopian Orthodox Tewahido churches across the UK to collect contributions from wider communities. These fundraising efforts demonstrated the commitment, sacrifice and unity of the congregation and wider community.

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The Church also received interest-free loans from members to support completion of the purchase. Where members made formal loans to the Church, these amounts are repayable and have therefore been treated as liabilities, not income. Some members also used personal bank loans or personal resources to support the property appeal; only amounts where the Church has a formal repayment obligation have been treated as charity liabilities. The trustees have disclosed repayable loans separately from restricted donations so that the accounts clearly distinguish between money given permanently to the Church and money that the Church has an obligation to repay.

2.5.4 Trustee Rationale and Benefits

The trustees approved and supported the property acquisition because it directly advances the charitable purposes of DSSAEOTC. The property provides a permanent base for the advancement of the Christian faith in accordance with the beliefs, worship and traditions of the Ethiopian Orthodox Tewahedo Church. It will allow the Church to hold regular liturgy, sacraments, feast-day celebrations, spiritual teaching and pastoral support in a stable and appropriate environment.

The property also supports the Church's wider charitable work. It provides space for children, young people and families to gather, learn and participate in the life of the Church. It strengthens the Church's ability to provide Christian counselling, home and family support, cultural education, Sunday School activities, and community fellowship.

The acquisition also helps preserve and develop Ethiopian Orthodox heritage and culture in Scotland. A permanent church property enables the Church to pass faith, language, tradition, liturgical practice and cultural identity to children, young people and catechumens in a more consistent and organised way.

The trustees also recognised the wider community benefit of the property. Existing hall users and community facility users have been encouraged to continue using the building, helping preserve the property's long-standing community role while also generating income to support the sustainability of the Church.

The trustees believe that the acquisition of the property was a necessary and responsible step for the long-term future of the charity. It provides DSSAEOTC with a permanent home, strengthens the Church's ability to deliver its charitable purposes, supports the wider community, and creates a lasting asset for future generations.

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2.6 Financial Review

During the reporting year, DSSAEOTC recorded total income of £486,297, compared with £42,296 in the previous year. This significant increase reflects the exceptional level of giving, fundraising and member support connected with the Church property acquisition and renovation project.

Total expenditure for the year was £130,938, compared with £27,978 in the previous year. This included £128,838 spent on charitable activities and £2,100 on governance costs.

The Church recorded net income of £355,359 for the year. Total funds brought forward from the previous year were £193,032, resulting in total funds carried forward of £548,391 at 31 March 2026.

The main material change during the year was the acquisition of the Church property and related assets. At the year end, the Church held tangible fixed assets of £787,328, mainly representing the Church building and equipment. This represents a significant strengthening of the Church's long-term position by providing a permanent place of worship and community use.

At the year end, the Church held cash at bank and in hand of £143,255 and total creditors of £382,192. The creditors balance included £2,100 accruals due within one year and £380,092 loans falling due after more than one year. The trustees recognise that loan repayment, property running costs, repairs and long-term maintenance will require careful financial planning and ongoing stewardship.

The trustees consider that the Church remains in a strong financial position, with total net assets of £548,391 as at 31 March 2026. Although the acquisition has subsequently strengthened the Church's long-term asset position, the trustees recognise the significance of the outstanding member loans and the need to maintain sufficient cash resources to meet operational costs and future repayments obligations.

Financial item	Amount
Total income	£486,297
Total expenditure	£130,938
Net income for the year	£355,359
Tangible fixed assets	£787,328
Cash at bank and in hand	£143,255
Total creditors	£382,192
Total funds carried forward	£548,391

2.7 Donations Collection Policy

DSSAEOTC receives donations from members, visitors and the wider community to support the Church's religious, charitable and community activities. Donations are often received during liturgy services, religious celebrations, fundraising activities and community events. The Church recognises the importance of handling all donations, including cash donations, with care, transparency and accountability.

Cash donations are accepted as part of the Church's normal charitable and religious activities. All cash received is counted and recorded by at least two authorised individuals. A record is maintained showing the date, amount received and, where applicable, the purpose of the donation. Receipts are

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issued for donations, and donors are encouraged, where possible, to provide their details to support accurate record-keeping and audit trail requirements.

For security and traceability, cash is stored securely and deposited into the Church's bank account as promptly as possible. Members and donors are encouraged to make larger donations by bank transfer to improve security, transparency and financial traceability. Where donations are given specifically for the Church property acquisition or related works, they are recorded separately and treated according to the donor's stated purpose.

The trustees are committed to maintaining proper internal controls over all donation income. All donations, including cash donations, are included in the Church's accounting records and annual financial reporting. The Church's financial records are subject to internal review and independent examination as required. This approach supports good stewardship, protects charitable funds, and helps ensure compliance with charity law, anti-money laundering expectations and recognised standards of financial accountability.

2.8 Reserves Policy

The trustees recognise the importance of maintaining sufficient unrestricted reserves to ensure that DSSAEOTC can meet its day-to-day operating costs, continue its worship and community activities, and manage unexpected financial pressures. As an interim approach, the trustees aim to hold unrestricted reserves equivalent to at least six months of normal operating expenditure, while also taking account of property-related costs, maintenance obligations and loan repayments.

Following the acquisition of the Church property, the trustees are developing a formal policy to set an appropriate reserve target and repayment approach. Until this is adopted, the trustees will continue to monitor cash flow, expenditure, liabilities and future commitments regularly, and will take a cautious approach to new spending.

2.9 Loan Repayment Policy

During the reporting year, DSSAEOTC adopted a Loan Repayment Policy to ensure that formal voluntary loans received from members for the acquisition of Cathcart Old Church and Hall are repaid in a fair, transparent and compassionate manner whenever sufficient funds are available from the Church accounts. These loans are treated as repayable liabilities, not donations or investments, and the trustees remain committed to full repayment subject to the availability of funds.

The policy uses a priority-point based system to determine the order of repayments. Each loan is assessed using agreed factors, including urgent personal need, whether the lender used a personal bank loan, the interest rate and monthly repayment burden of any bank borrowing, the remaining bank loan term, the preferred return date, and the size of the loan. Loans with the highest priority scores are considered first for repayment, while ensuring that repayments remain affordable for the Church and do not compromise its charitable activities or essential operating commitments.

Urgent repayment requests may be submitted in writing to the Finance Team or Secretary, supported by appropriate evidence such as bank statements, medical letters or other relevant documentation. Approved urgent cases receive additional priority within the repayment system. All repayment decisions are reviewed and approved through the Parish Administrative Council, with the Finance Officer maintaining the loan register, repayment schedule and supporting audit trail.

The trustees are responsible for overseeing the repayment process with care, diligence and impartiality, in line with their charity trustee duties. Any disagreement regarding the loan register, priority score or repayment order must be submitted in writing and will be reviewed first by the Secretary and Finance Team, and, if unresolved, escalated to the full Parish Administrative Council.

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Personal and financial information relating to lenders is treated as confidential and is accessible only to authorised members of the Parish Administrative Council and Finance Team.

2.10 Risk Management

The trustees recognise their responsibility to identify, monitor and manage the main risks facing DSSAEOTC. During the year, the following principal risks were considered particularly relevant due to the acquisition of the Church property, the increase in financial activity, and the ongoing development of governance and operational systems.

- Financial sustainability
  The Church has taken on significantly increased financial responsibilities following the purchase of the property, including utilities, insurance, maintenance, loan repayments and general operating costs. The trustees manage this risk through budgeting, regular cashflow monitoring, fundraising planning, review of income and expenditure, and careful control of new spending commitments.
- Loan repayment obligations
  The Church received interest-free and personal bank loans from members to support the property acquisition. A formal loan repayment policy has been adopted to ensure repayments are made fairly, transparently and according to agreed priority criteria. The trustees maintain a loan register and repayment plan, and repayments are reviewed and approved through the Parish Administrative Council. The trustees also continue to explore longer-term finance options that may allow member loans to be repaid in a more structured and sustainable way.
- Property maintenance
  Property ownership brings new responsibilities, including maintenance, insurance, utilities, health and safety with relevant property obligations. These matters were particularly challenging in the early period following completion of the purchase. The trustees are managing this risk through inspection arrangements, insurance cover, maintenance planning, utility management and ongoing review of the building's condition and operational needs.
- Property management
  The Church is now responsible for managing a larger property used by the congregation and existing hall users. As the Church is mainly volunteer-led, this creates practical challenges in coordinating access, maintenance, cleaning, communication and day-to-day management. The trustees plan to strengthen this area by forming a dedicated volunteer-led property management team with clear roles and reporting arrangements.
- Safeguarding and vulnerable persons
  The Church serves children, families, elderly members and individuals who may require pastoral or practical support. The trustees recognise the importance of safeguarding and appropriate care when working with children and vulnerable persons. This risk is managed through responsible officers, pastoral oversight, awareness among clergy and volunteers, and the continued development of safeguarding procedures and training.
- Governance and record-keeping
  The increased scale of Church activity, property ownership and loan management requires strong governance and accurate records. The trustees manage this risk through regular PAC meetings, recorded minutes, financial reporting, accounting records, trustee oversight, OSCR filing requirements and independent examination. Continued improvement of documentation, policies and internal controls remains a priority for the trustees.

2.11 Volunteers and Community Contribution

The Church is deeply grateful for the dedication and generosity of its volunteers, whose service made many of the year's activities possible. Volunteers supported worship services, event organisation, fundraising, building preparation, administration, youth work, community support and hospitality. Their contribution reflects the spirit of Christian service and remains central to the life, sustainability and mission of DSSAEOTC.

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2.12 Future Plans

Following the acquisition of the Church property, DSSAEOTC is entering an important new stage in its development. The trustees' future plans are focused on making the property fully suitable, safe and sustainable for worship and community use, while continuing to advance the Church's charitable purposes. This includes strengthening religious services, pastoral care, youth education, cultural heritage activities and community support, alongside careful financial planning to manage property costs, loan repayments and reserves.

The trustees will therefore focus on the following priorities:

- Complete property renovation and compliance works
- Expand worship, pastoral and community activities in the new property
- Strengthen youth, education and cultural heritage programmes
- Develop a sustainable loan repayment and reserves plan
- Improve governance, accounting records and reporting processes

2.13 Trustees' Responsibilities Statement and Approval

The charity trustees are responsible for preparing the Trustees' Annual Report and accounts in accordance with applicable charity law and OSCR requirements. The trustees are responsible for keeping proper accounting records, safeguarding the assets of the charity, taking reasonable steps for the prevention and detection of fraud and other irregularities, and ensuring that the charity is administered in accordance with its charitable purposes and constitution.

Approval item	Details
Approved by the trustees on	27 May 2026
Signed on behalf of the trustees by	[redacted]
Position	[redacted]
Signature	[redacted]
Signed on behalf of the trustees by	[redacted]
Position	[redacted]
Signature	[redacted]