

**Report of the Trustees and
Financial Statements for the Year Ended 30 June 2026
for
Cairn Movement**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Cairn Movement

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Cairn Movement

Reference and Administrative Details for the Year Ended 30 June 2026

TRUSTEES	K A Ferguson (appointed 10.09.25, Chair from 31.03.26) F Brennan (Chair to 31.03.26, resigned 31.03.26) A McWilliam C Bowman Webb I A M Burleigh R Robinson K H Viner
COMPANY SECRETARY	A McWilliam
REGISTERED OFFICE	C/O Brett Nicholls Associates 24 Herbert Street Glasgow G20 6NB
REGISTERED COMPANY NUMBER	SC514615 (Scotland)
REGISTERED CHARITY NUMBER	SC046012
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland PO Box 17235 Edinburgh EH11 1YH

Cairn Movement

Report of the Trustees for the Year Ended 30 June 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2026. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Purpose and public benefit

Cairn Movement exists to work with others towards a vibrant Christian community in every locality and network in Scotland and Ireland. It advances this purpose by equipping leaders, supporting new and renewing Christian communities, encouraging prayer and worship, strengthening collaboration and enabling mission. During 2025-26 the principal focus was Scotland, while opportunities in Ireland were kept under review.

The trustees consider that these activities provided public benefit by strengthening local churches and mission projects, developing volunteers and leaders, encouraging cooperation across denominations and helping Christian communities serve and engage their local areas.

ACHIEVEMENTS AND PERFORMANCE

Review of the year

This was a year of transition and discernment. Cairn paused much of its established centralised training and consultancy programme in order to listen afresh to churches, leaders and missional practitioners across Scotland. The charity's vision remained unchanged, but its intended method of delivery became more relational, regional and collaborative.

Listening Tour

The main programme was a nationwide Listening Tour. Cairn invited previous Forge and Learning Community participants, emerging leaders and other partners to discuss three questions: what God is doing and saying locally; how people might respond; and how they might work together.

More than 30 gatherings were held, including 23 in-person meetings across 16 locations, eight online meetings for people in more remote areas, and a residential gathering for 18-30-year-olds. More than 175 people took part. Meetings were recorded, transcribed and thematically summarised, supported by regular prayer and fasting.

The process identified recurring needs around discipleship, leadership development, evangelism, church planting, prayer, collaboration and the mobilisation of the whole church. These findings were distilled into the God is on the Move report, completed for launch in June 2026. The Listening Tour also gave Cairn a clearer framework for its next season: a centre of prayer and worship; a Kingdom Come community of missional practitioners; and creative, collaborative catalysts for mission.

Equipping and community

Cairn maintained and deepened relationships with its wider community during the period of organisational change. Kingdom Come gatherings included a residential weekend in September attended by 75 people, a prayer day in November attended by 50, an emerging leaders' weekend in January attended by 25, and a Trauma Informed Church day in February attended by 140. These gatherings provided worship, teaching, peer support and opportunities for younger leaders to participate within an intergenerational community.

The June 2026 programme was reshaped into a Paisley launch weekend followed by a Breakthrough Team serving partner locations in Kinlochbervie, Kyle of Lochalsh, Forres and Kirkcaldy.

Give Us Scotland and frontline support

Through Give Us Scotland, Cairn continued to support 15 church plants and mission projects. Support included governance and charity-development advice, fundraising assistance, mentoring, Learning Communities and Breakthrough Teams. This "one-stop mission shop" helped local leaders strengthen their organisations, develop mission and connect with wider networks.

Two new Learning Communities began in Biggar and Arbroath under new team leadership. Work also began on a refreshed Learning Community offer centred on discipleship, leadership and mission.

Cairn Movement

Report of the Trustees for the Year Ended 30 June 2026

National and regional collaboration

The Listening Tour confirmed Cairn's role as a trusted connector across denominations and networks. In partnership with the Scottish Church Planting Network, Cairn secured funding to begin a national mapping project identifying areas with vibrant churches and places where new Christian communities may be needed. A further £12,500 donation enabled initial regional mission-hub conversations in Fife. Together, these initiatives combine national research with locally owned collaboration and are intended to inform future church planting and revitalisation.

Governance, people and finance

The Board maintained close oversight through regular meetings, cash-flow monitoring and discussion of reserves, staffing and risk. Three staff members concluded their employed roles on good terms, while responsibilities were reorganised around Learning Communities, communications and Breakthrough Teams. Following Faith Brennan's retirement as Chair, Karen Ferguson took on the chairing role, with further governance development and a Board skills review identified.

The year was financially challenging because Cairn intentionally paused several established income-generating activities. Grant funding, donations and growing individual support enabled the charity to continue its work. Costs were also reviewed and reduced. The trustees remain committed to diversifying income and strengthening regular giving. We are so grateful to God and all our supporters that our year-end bank balance was broadly comparable with the opening position.

FINANCIAL REVIEW

Financial position

Income levels have decreased in the current financial period covering 12 months, with income of £241,315 (2025: £284,778). This income is lower than last year, though it should be noted that the comparative period covered 18 months rather than 12 and is not therefore directly comparable. Expenditure saw a decrease with £244,215 (2025: £350,902) of expenditure, the majority of which relates to staff costs and project costs. The result for the year is a net deficit of £2,900 (2025: deficit of £66,124), resulting in reserves being broadly maintained at a similar level to the opening position.

Reserves policy

The charity's reserve policy is currently to hold unrestricted reserves that will cover two months expenditure. Trustees consider two months' expenditure to be an appropriate level as it provides sufficient funds to cover core operating costs, including staff salaries and essential overheads, in the event of a delay or shortfall in incoming funding. Based on the twelve months expenditure this equates to £40,703 (2025: £58,484), unrestricted reserves currently held are £24,084 (2025: £14,609) meaning the policy is not currently being met. The Trustees are seeking to address this in three ways. The first is to reduce expenditure, which has been achieved already through the reduction in staffing from 7 to 5 part-time staff. Secondly, we are engaging this year in a significant increase in paid for activity that should result in an increase in income. Thirdly, we recognise that the restricted funds income and expenditure for the year are a regular part of our monthly expenditure. This equates to £11,251 on top of the £24,084 in reserve, although this would still currently leave a shortfall against the target. Through these three actions the Trustees will seek to see the reserve policy adhered to in the coming year. The Trustees will review the reserves policy and target level annually, at each financial year end, to ensure it remains appropriate to the charity's circumstances.

PRIORITIES FOR 2026-27

Priorities are to publish and share the Listening Tour findings; complete the national church-mapping work; develop regional church-planting roundtables and pilot mission hubs; broaden training in discipleship, leadership and mission; strengthen emerging-leader development; and keep prayer and worship central to Cairn's life and decision-making.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is controlled by its governing document, a Memorandum of Understanding, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are identified and approached through existing networks and meet with the other Board members, the CEO and Operations Manager to discuss the role and responsibilities.

Organisational structure

The day-to-day operation of the charitable company is delegated by Trustees to the CEO, Operations Manager and other members of staff who form the Executive Team.

22/09/2026

Approved by order of the board of trustees on and signed on its behalf by:

Alan McWilliam

.....

A McWilliam - Trustee

Independent Examiner's Report to the Trustees of Cairn Movement

I report on the accounts for the year ended 30 June 2026 set out on pages five to fifteen.

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's 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.



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David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

23/09/2026

Date:

Cairn Movement

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 30 June 2026

				Year Ended 30/6/26 Total funds £	Period 1/1/24 to 30/6/25 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	63,783	138,986	202,769	207,216
Charitable activities	5				
Missionary Movement		38,546	-	38,546	76,297
Investment income	4	-	-	-	1,265
Total		<u>102,329</u>	<u>138,986</u>	<u>241,315</u>	<u>284,778</u>
EXPENDITURE ON					
Charitable activities	6				
Missionary Movement		<u>92,854</u>	<u>151,361</u>	<u>244,215</u>	<u>350,902</u>
NET INCOME/(EXPENDITURE)		<u>9,475</u>	<u>(12,375)</u>	<u>(2,900)</u>	<u>(66,124)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		14,609	23,626	38,235	104,359
TOTAL FUNDS CARRIED FORWARD		<u>24,084</u>	<u>11,251</u>	<u>35,335</u>	<u>38,235</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 12.

The notes on pages 7 to 15 form part of these financial statements.

Cairn Movement

Balance Sheet 30 June 2026

	Notes	2026 £	2025 £
CURRENT ASSETS			
Debtors	14	3,846	6,999
Cash at bank		<u>35,667</u>	<u>35,503</u>
		39,513	42,502
CREDITORS			
Amounts falling due within one year	15	(4,178)	(4,267)
		<u>35,335</u>	<u>38,235</u>
NET CURRENT ASSETS			
		35,335	38,235
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>35,335</u>	<u>38,235</u>
NET ASSETS			
		<u>35,335</u>	<u>38,235</u>
FUNDS	17		
Unrestricted funds:			
General fund		24,084	14,609
Restricted funds		<u>11,251</u>	<u>23,626</u>
TOTAL FUNDS		<u>35,335</u>	<u>38,235</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

22/09/2026

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

Alan McWilliam

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A McWilliam - Trustee

The notes on pages 7 to 15 form part of these financial statements

Cairn Movement

Notes to the Financial Statements for the Year Ended 30 June 2026

1. GENERAL INFORMATION

Cairn Movement ("the charity") is a charitable company governed by a Memorandum of Understanding. It was registered as a charity in Scotland (registered number SC046012) on 28 September 2015. Its registered address is C/O Brett Nicholls Associates, 24 Herbert Street, Glasgow, G20 6NB.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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 financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Cash at bank and cash in hand

Cash at bank and cash 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.

Debtors

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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Notes to the Financial Statements - continued for the Year Ended 30 June 2026

2. ACCOUNTING POLICIES - continued

Going Concern

These financial statements have been prepared on the going concern basis which assumes that the charitable company will continue its operations. There are no material uncertainties that exist or material changes in the way the charitable company operates and the Trustees consider it appropriate to prepare financial statements on a going concern basis.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% on cost

Taxation

Cairn Movement is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Donations from Individuals	43,481	70,409
Donations from UK Churches	302	2,500
Grants	<u>158,986</u>	<u>134,307</u>
	<u>202,769</u>	<u>207,216</u>

Cairn Movement

Notes to the Financial Statements - continued for the Year Ended 30 June 2026

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Joseph Rank Trust	-	10,000
Souter Charitable Trust	-	10,000
Maclellan Foundation	10,000	-
Milne Family Foundation	20,000	20,000
Bishop Radford Trust	-	1,736
Vardy Foundation	20,000	20,000
The Antioch Partnership	41,589	43,929
New International	23,048	9,420
Kontaktmission USA	34,349	19,222
Hinchley Charitable Trust	10,000	-
	<u>158,986</u>	<u>134,307</u>

4. INVESTMENT INCOME

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Bank interest	-	1,265

5. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Consultancy	275	4,400
Forge Fees	-	29,242
Learning Communities	19,550	22,137
Retreats & Events	18,267	2,505
Cairn Gathering	-	2,826
Mission School	263	13,122
Prayer School	191	165
UK Visas & Immigration	-	1,900
	<u>38,546</u>	<u>76,297</u>

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Notes to the Financial Statements - continued for the Year Ended 30 June 2026

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Missionary Movement	<u>220,580</u>	<u>23,635</u>	<u>244,215</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Staff costs	177,864	220,035
Forge Event Costs	477	8,945
Forge Travel & Accommodation	(484)	6,019
Forge Website Costs	-	150
Huddle Leader Fees	-	1,930
Leaders Retreat Costs	-	10,112
Learning Communities Costs	5,647	15,090
Speaker Fees	7,005	-
Retreats and family events	5,657	1,000
Mission School costs	4,331	23,898
UK Visa & Immigration costs	525	1,185
Give us Scotland costs	-	13,180
Freelance Staff	18,200	-
Forge volunteer	224	-
Prayer school	1,134	-
Depreciation	-	194
	<u>220,580</u>	<u>301,738</u>

The negative Forge Travel & Accommodation costs relate to a refund received for costs paid in the prior year.

8. SUPPORT COSTS

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Accountancy Fees	4,348	7,821
Bank Fees	828	499
Communications and Website	4,355	2,452
Conferences for Networking	1,722	15,612
General Expenses	78	768
Honorarium	700	-
Insurance	2,335	2,573
IT Software & Consumables	2,711	992
Online Learning Environment	-	540
Postage, Printing & Stationery	<u>1,589</u>	<u>1,177</u>
Carried forward	18,666	32,434

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Notes to the Financial Statements - continued for the Year Ended 30 June 2026

8. SUPPORT COSTS - continued

	Year Ended 30/6/26 Missionary Movement £	Period 1/1/24 to 30/6/25 Total activities £
Brought forward	18,666	32,434
Subscriptions	-	401
Travel, Meetings & Entertainment	3,349	5,759
Professional fees	-	1,450
Social Media	-	7,500
Preparation and Independent Examination of Accounts	<u>1,620</u>	<u>1,620</u>
	<u>23,635</u>	<u>49,164</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Depreciation - owned assets	<u>-</u>	<u>194</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the period, one trustee (2025: one) received remuneration during their period of appointment as a trustee. This was Rev A McWilliams who received a gross salary of £39,253 in the year (2025: £57,451) and employer pension contributions of £1,904 (2025: £2,847). During the period, Trustee F. Brennan was paid fees of £1,420 for services provided to the charity (2025: £2,695).

Both arrangements are permitted under the charity's governing document, and all payments were made in furtherance of the charity's charitable objectives. No trustee received any remuneration for acting in the capacity of trustee.

Trustees' expenses

During the year to 30 June 2026, four of the Trustees were reimbursed expenses totalling £1,211 (2025: three Trustees £13,206).

11. STAFF COSTS

	Year Ended 30/6/26 £	Period 1/1/24 to 30/6/25 £
Wages and salaries	161,645	205,426
Social security costs	10,570	5,769
Other pension costs	<u>5,649</u>	<u>8,840</u>
	<u>177,864</u>	<u>220,035</u>

Cairn Movement

Notes to the Financial Statements - continued for the Year Ended 30 June 2026

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	Year Ended 30/6/26	Period 1/1/24 to 30/6/25
Project Staff	<u>7</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

Key management personnel comprise the trustees and the Executive Team (in the period to June 2025 and in 2026 this was one post). The total amount of employee benefits paid to key management personnel was £41,157 in the year (2025: £60,298).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,293	155,923	207,216
Charitable activities			
Missionary Movement	75,510	787	76,297
Investment income	<u>1,265</u>	<u>-</u>	<u>1,265</u>
Total	<u>128,068</u>	<u>156,710</u>	<u>284,778</u>
EXPENDITURE ON			
Charitable activities			
Missionary Movement	<u>133,833</u>	<u>217,069</u>	<u>350,902</u>
NET INCOME/(EXPENDITURE)	(5,765)	(60,359)	(66,124)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>20,374</u>	<u>83,985</u>	<u>104,359</u>
TOTAL FUNDS CARRIED FORWARD	<u>14,609</u>	<u>23,626</u>	<u>38,235</u>

13. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 July 2025 and 30 June 2026	<u>6,833</u>
DEPRECIATION	
At 1 July 2025 and 30 June 2026	<u>6,833</u>
NET BOOK VALUE	
At 30 June 2026	<u>-</u>
At 30 June 2025	<u>-</u>

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Notes to the Financial Statements - continued for the Year Ended 30 June 2026

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	1,750	5,131
Cash held in digital wallets	73	-
Prepayments	<u>2,023</u>	<u>1,868</u>
	<u>3,846</u>	<u>6,999</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	621	347
Social security and other taxes	1,182	1,155
Pension Payable	217	629
Accrued expenses	<u>2,158</u>	<u>2,136</u>
	<u>4,178</u>	<u>4,267</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Current assets	28,262	11,251	39,513	42,502
Current liabilities	<u>(4,178)</u>	<u>-</u>	<u>(4,178)</u>	<u>(4,267)</u>
	<u>24,084</u>	<u>11,251</u>	<u>35,335</u>	<u>38,235</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2023 Total funds £
Fixed assets	-	-	-	194
Current assets	18,876	23,626	42,502	122,006
Current liabilities	<u>(4,267)</u>	<u>-</u>	<u>(4,267)</u>	<u>(7,841)</u>
	<u>14,609</u>	<u>23,626</u>	<u>38,235</u>	<u>104,359</u>

Cairn Movement

Notes to the Financial Statements - continued for the Year Ended 30 June 2026

17. MOVEMENT IN FUNDS

	At 1/7/25 £	Net movement in funds £	At 30/6/26 £
Unrestricted funds			
General fund	14,609	9,475	24,084
Restricted funds			
Give us Scotland - Cairn	21,905	(21,905)	-
The Antioch Partnership	455	8,464	8,919
Kontaktmission USA	1,192	1,140	2,332
New International	74	(74)	-
	<u>23,626</u>	<u>(12,375)</u>	<u>11,251</u>
TOTAL FUNDS	<u>38,235</u>	<u>(2,900)</u>	<u>35,335</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,329	(92,854)	9,475
Restricted funds			
Give us Scotland - Cairn	40,000	(61,905)	(21,905)
The Antioch Partnership	41,589	(33,125)	8,464
Kontaktmission USA	34,349	(33,209)	1,140
New International	23,048	(23,122)	(74)
	<u>138,986</u>	<u>(151,361)</u>	<u>(12,375)</u>
TOTAL FUNDS	<u>241,315</u>	<u>(244,215)</u>	<u>(2,900)</u>

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 30/6/25 £
Unrestricted funds				
General fund	20,180	(5,571)	-	14,609
Designated Fixed Asset Fund	194	(194)	-	-
	<u>20,374</u>	<u>(5,765)</u>	<u>-</u>	<u>14,609</u>
Restricted funds				
Edinburgh Church Planting	576	(576)	-	-
Give us Scotland - Church Plants	62,749	(36,421)	(4,423)	21,905
Give us Scotland - Cairn	18,196	(22,619)	4,423	-
The Antioch Partnership	2,464	(2,009)	-	455
Kontaktmission USA	-	1,192	-	1,192
New International	-	74	-	74
	<u>83,985</u>	<u>(60,359)</u>	<u>-</u>	<u>23,626</u>
TOTAL FUNDS	<u>104,359</u>	<u>(66,124)</u>	<u>-</u>	<u>38,235</u>

Cairn Movement

Notes to the Financial Statements - continued for the Year Ended 30 June 2026

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,068	(133,639)	(5,571)
Designated Fixed Asset Fund	-	(194)	(194)
	128,068	(133,833)	(5,765)
Restricted funds			
Joseph Rank Trust	10,000	(10,000)	-
Edinburgh Church Planting	-	(576)	(576)
Give us Scotland - Church Plants	29,999	(66,420)	(36,421)
Give us Scotland - Cairn	44,140	(66,759)	(22,619)
The Antioch Partnership	43,929	(45,938)	(2,009)
Kontaktmission USA	19,222	(18,030)	1,192
New International	9,420	(9,346)	74
	156,710	(217,069)	(60,359)
TOTAL FUNDS	<u>284,778</u>	<u>(350,902)</u>	<u>(66,124)</u>

18. RELATED PARTY DISCLOSURES

The charity received donations of £21,695 from five Trustees during the 12 month period (2025: £22,000 from one Trustee). A close family member of the Trustee F. Brennan was paid a salary, pension and fees of £2,650 for services provided to the charity (2025: £11,375).

19. PURPOSE OF FUNDS

General Fund - represents the unrestricted, free reserves of the charity

Designated Fixed Asset Fund - represents the Net Book Value of the charity's tangible fixed assets

Joseph Rank Trust - funding received to support the core running costs of the charity.

Give us Scotland - Church Plants - funds received to support new church plants in Scotland.

Give us Scotland - Cairn, - funds received to support Cairn operating costs to run the "Give us Scotland" project.

The Antioch Partnership - funds received to cover salary costs for a church planter.

Edinburgh Church Planting - funds received to fund salary costs for developing an Edinburgh Church Planting network.

New International - funds to support salaries.

Kontaktmission USA - funds to support salaries.