

STRUTHERS MEMORIAL CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Charity's aims and objectives are the service of God, the proclamation of the Christian gospel and the extension of His Kingdom.

Public benefit

The Trustees have paid due regard to guidance issued by the Scottish Charity Regulator (OSCR) in deciding what activities the Charity should undertake.

Activities

Activities in line with these aims and objectives include regular services, prayer and outreach meetings (for both adults and young people) in all the various churches run by the charitable company. We deliver community support by way of:

- baby and toddler groups,
- carers groups,
- connections meeting,
- food banks,
- gifts and donations to those in need,
- pop up cafes,
- student meetings,
- support for other Christian projects and initiatives,
- supporting drug and rehabilitation groups,
- supporting Prison fellowships in different parts of the country,
- visiting local Care Homes,
- youth activities.

The charitable company has churches / groups in:

- Cumbernauld
- Edinburgh
- Falkirk
- Glasgow
- Gourrock
- Greenock
- Haddenham
- Neath
- Newmains
- Port Glasgow

Grant making policy

In line with its charitable objectives, the Church helped to support several third parties, including:

- An Inverclyde drug and alcohol rehabilitation centre.
- Multiple various donations, to help particular circumstances of need, identified by our local church's food and clothing bank initiatives.
- A rehabilitation centre based on the Isle of Skye.
- Strathcarron Hospice based in the Falkirk area.
- Teen Challenge street work based in Edinburgh.
- SEN school in the Falkirk area.

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- A Carers Group based in Glasgow.
- The sponsoring of youth education in Rwanda via a charity called Aid for Education.
- A Teen Challenge Recovery Hub based in the Inverclyde area.
- Orphanages in Pakistan
- Open Doors – supporting persecuted Christians
- Marie Curie
- Samaritans Purse
- Scottish Aid to Eastern Europe
- Village project in Cameroon
- Alzheimer Scotland Service

The Charity is not able to respond to applications for grant funding by either individuals or groups.

Volunteers

The Charity relies almost entirely on the help and availability of a large number of volunteers to assist with the running of the churches and the various outreach activities.

The Board of Trustees and the Board of Management remain deeply grateful for this help and support, as well as for the funds generously provided by members of the congregations to help the charitable company carry out its aims and objectives.

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Achievements and performance

Significant activities and achievements against objectives

CUMBERNAULD CHURCH

We have been blessed this year as the Cumbernauld Church has continued to thrive.

We have seen significant growth in our Sunday morning services, which can be very busy with families and young children. This year, the seating has been rearranged to utilise the extended platform for seating. We have also created a smaller platform at the other end of the church. Frequently, over 50 children from babies to 16 years old attend Creche or Sunday School, or Bible Class.

We continue to see an increase in the number of local people joining us in recent months. Some of these individuals, coming from drug or alcohol backgrounds, require support both spiritually and socially. To help accommodate this, our Coffee Shop is open after every Sunday morning service, free of charge to all who attend. Those who run it offer their time voluntarily. It is a busy period, providing people with the opportunity to seek help and support, and also to strengthen our church community.

We have a mid-week Bible Study and Prayer Meeting on Tuesday evenings.

This year, we have also introduced house groups into our monthly schedule. These have been very well received. Currently, 10 groups are meeting across different parts of North Lanarkshire: Law, Coatbridge, Airdrie, Kilsyth, and four in various areas of Cumbernauld, along with an online meeting for those unable to join us in person, and a growing young adults' group for those aged 17-30, which is very popular.

Additionally, we hold a fortnightly Youth Meeting for 9 to 16-year-olds.

We also organise a monthly Saturday night gathering, which attracts many visitors, some travelling from as far as Perth and Edinburgh, seeking spiritual support.

Some of our team members continue to stay in contact with the previous Toddler work. Whilst their own children are now at school, they run a pop-up Toddler group from time to time.

Two of our members continue to work regularly with the Prison Fellowship; one of them has been invited to join the Board for the Scottish Prison Fellowship. Both are responsible for running the Sycamore Tree Course at Shotts Prison. It is a six-week programme held around four times a year. It teaches the principles of restorative justice through the story of Zacchaeus. While it is not faith-promoting, it explores gospel themes such as conviction, repentance, and forgiveness, and we have had excellent opportunities to share Christ with the prisoners.

Several of our other church members have become involved in visiting prisons. One team visits Stirling Prison and another goes to Shotts Prison. Our church choir visits Shotts at Easter and Christmas at the request of the prisoners.

One of our members continues to support the work at the Haven in Kilmacolm, a rehabilitation centre, by attending its weekly chapel services and spending time with the lads.

Earlier in the year, we ran an Alpha Marriage Course, which was well attended.

During the Summer, we held a Family Fun Day and extended an open invitation to local residents, some of whom attended along with their children and had a great day out.

We annually support an orphanage in Pakistan with which one of the families has regular contact. They visit the orphanage several times throughout the year.

This year, we also had a presentation on the persecuted Christians around the world and donated to the charity, Open Doors.

We continue to support both spiritually and financially our church connections in Malta, who came to fellowship with us at our Summer Conference at Stirling University.

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FOR THE YEAR ENDED 31 DECEMBER 2025

We also help our African friends in various ways: providing clothing and supporting them with the completion of documents. This year, Reverend Oje, Senior Pastor at Heritage Assembly in Benin City, Nigeria, came to preach.

We continued our links with other churches and supported them financially in the Easterhouse area of Glasgow and the Isle of Skye.

We are very grateful to God for the opportunities He has given us and for His continued blessing on our church.

EDINBURGH CHURCH

The Edinburgh church is a small group of people, which includes some local residents and others who are part of us but live at a considerable distance. We meet online through ZOOM during the week and share a Sunday message from a number in the group, which goes out by email. We meet for our Sunday services in a local Community Centre.

One of our fellowship volunteers with Teen Challenge street work in Edinburgh, contacting homeless and addicted people, offering help to access rehabilitation services mainly in Teen Challenge centres. This work is proving effective. Also, there is work with the Prison Fellowship in Saughton prison, with the opportunity to run Christian courses to introduce prisoners to the Christian faith and to the Lord Jesus Christ. The church provides some financial help and support to this work.

Other activities include one person involved in a UK wide Intercessory prayer group, speaking at another church's outreach coffee morning and other opportunities by request.

We thank God for the goodness and grace of God with us, in the midst of challenging days, and for His presence and blessing.

FALKIRK CHURCH

We are still expanding in terms of numbers. We're very pleased that the different outreaches we hold every month have borne fruit, and people have come along to other services as a result.

We now hold 21 different activities each month and add to these with less regular events throughout the year. All our events are free of charge, and all our services are delivered by volunteers.

Our Carers' Group and Babies and Toddlers Group are well established and have many regular members. For some of these people, our groups represent the only or most significant church contact in their lives. The families who have grown past the Babies and Toddlers group have been very pleased to reconnect with us in our latest initiative, where we have offered Family Events on a Sunday afternoon.

Our partnership with Carrongrange SEN school remains strong, and we offer them an extended work experience placement each week, plus access to sell their enterprise materials through our Pop-Up Cafes.

A very pleasing development has been our new monthly Hope group for those with physical and mental disabilities and their carers. This group and the Carers group take referrals from community agencies in terms of inviting people along.

We have continued our Pop-Up Cafes and have raised £2,420.64 for two charities, (our Local Alzheimer Scotland Service and Scottish Aid to Eastern Europe).

Our final cafe of the year, held in December, raised £1,318 for Strathcarron Hospice. It also allowed Carrongrange SEN school a chance to raise £425 through the products their enterprise group sold. As well as connecting to the community in this way, we have become the hub for the Man-to-Man group in our area (formerly the Businessman's Fellowship). This means we are supporting the group by allowing them to run their programme using our facilities.

We continue to meet the needs of those in our congregation who require support, plus we contribute to our local food bank with regular donations.

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FOR THE YEAR ENDED 31 DECEMBER 2025

We are very grateful to God that we have the energy, resources and abilities to serve our community by catering for both their spiritual and physical needs.

GLASGOW CHURCH

The Glasgow Church meets every Sunday, and the services continue to be blessed by God, being full of vibrant life and worship.

The Tuesday night Bible Study has been enthusiastically attended by an active group. This year, resources have been used to study Deborah, Jonah and Isaiah, Case for Christmas and the Fruit of the Spirit.

The Carers Group is now well established and supports a number of regular carers. Various speakers are invited to provide practical help and advice, and a gospel message is shared.

A monthly meeting is held and attended by a lively group of young adults seeking to deepen their Christian faith. The young adults have the opportunity for fellowship with one another over pizza at the end of the meeting.

A community survey was carried out over the summer to find out what needs were in the area and how we could help. A common theme in answers was the social isolation especially of older people in the area. Over 50% highlighted the need for a drop in café or warm space. The church is now open every Monday morning serving free coffee, cake and chat. This is slowly starting to build up visitors and is used as a means of inviting people to join the church services.

In July, a Marie Curie tea party event was held in the local gardens with the purpose of raising money and supporting those who have had a cancer diagnosis and their families.

In September, the Royal Hospital for Children Paediatric Oncology Department held a memorial service in the church to help support families who have lost a child to cancer.

In November, after a regional representative for Samaritan's Purse visited and encouraged us to take part in Operation Christmas Child, we acted as a drop-in centre for boxes and also put together over 150 shoeboxes for overseas and local distribution.

A craft fayre was held to help raise the profile of the church in the area and to raise funds for building repairs and a village project in Cameroon.

In December, we were invited to sing at the local care home as part of their Christmas celebrations with residents and their families.

The Church provides a meeting place for the Ethiopian Church in Scotland. The congregation is drawn from many parts of central Scotland, and they meet every Sunday afternoon. This provides a place of support for many non-English speaking individuals to meet others and attend a service in their Amharic language. We held a joint service with them in November.

In the Autumn of this year we conducted substantial repointing of the front sandstone fascia stonework of the church, to make it safe, wind and watertight. We are now investigating with professional assistance the next repair phases that involve the sanctuary roof and ceiling. These are significant works and our advisors will assist us in seeking potential grant funding.

GOUROCK CHURCH

Our Gourock church has weekly Sunday morning communion Services and a weekly Monday evening prayer meeting at 7.30 pm.

All services are open to the local community and sessional events like Easter and Christmas services for the community and church members.

The church runs regular outreach ventures i.e. Wednesday afternoons the church is open for the community to meet and have fellowship, with free food and drinks provided.

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FOR THE YEAR ENDED 31 DECEMBER 2025

GREENOCK CHURCH

We continue to experience God's abundant blessing as we serve, love, and reach out to our local community with the message of Christ. Our regular programme of services include weekly Bible Study, Prayer Meeting, Sunday Communion service, Sunday Family Service and a monthly Outreach family night.

Our youth work remains an important and joyful part of church life. Each week, children and young people aged 0–16 enjoy Creche, Sunday School, Bible Class, and our Youth Groups, where they grow, learn, and flourish in a safe, caring, and Christ-centred environment. This year, we also ran a Youth Alpha course for 10–18-year-olds. It proved very popular and created a safe, welcoming space for young people from both the church and the wider community to explore the Christian faith.

The church Coffeeshop continues to be a hub of activity. It hosts monthly Men's Breakfasts, Connection meetings, and free "Coffee and Chat" sessions where church members and visitors gather for fellowship and support. The space is also used weekly by The Haven Recovery Hub, offering service users spiritual and emotional support, along with free food and hot drinks. Our food bank, supplied by church members, further strengthens this partnership as we care for those facing hardship.

The church continues to provide a substantial monthly financial contribution to a local residential addiction recovery centre. Many from these groups attend outreach services and have found hope, encouragement, and practical help. We have also launched a new discipleship group for those beginning their journey of faith or who are newer members to our church. This group gives the opportunity to explore Scripture, ask questions, and deepen their walk with Christ in a supportive setting.

The church is open regularly throughout the year as a quiet place of prayer for anyone seeking peace or reflection. Each month, our outreach teams also visit seven local Care Homes, sharing lively singing and a short gospel message, something greatly appreciated by both residents and staff.

This year, we were delighted to host several Ladies' Days, including afternoon teas, craft-making events, and family fun days. These gatherings have strengthened relationships, welcomed newcomers, and provided joyful opportunities to share Christ's love in meaningful ways.

Through all of this, we give thanks for the Lord's faithfulness. God continues to bless our work within our fellowship, throughout our community, and in every life touched by His grace. We remain committed to serving our town with compassion, hope and the good news of Jesus Christ.

HADDENHAM HOME GROUP

Due to the geographical location of some of our members, we find it beneficial to meet twice weekly on an online platform. The meetings have been a blessing to many, and we are grateful for the participation of folk from the various Struthers churches, including Greenock, Glasgow, Falkirk, Cumbernauld and Neath.

In October this year, an English Conference was arranged in the Midlands area. This allowed those who met on Zoom to get together in person. At this conference, we made contact with several visitors who have since joined us online at our Zoom meetings. They also come from scattered parts and have appreciated the fellowship with like-minded people.

Part of our monthly routine is to hold a supper evening at someone's home. These have been used as an opportunity for outreach; this year, we plan to extend that to our neighbours, friends and families by holding themed nights.

We have had opportunities to be involved in youth work linked to a local church, both with teens and primary school age groups.

Some of us have also been involved in the work amongst Muslim Born Believers (MBBs) in the High Wycombe area. Many Muslims who have come to Christ are ostracised from their families and in need of support from the Christian community.

Some of our group are also involved in supporting the elderly in the church and the local community with caring, shopping and general household tasks.

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FOR THE YEAR ENDED 31 DECEMBER 2025

NEATH CHURCH

We are pleased to report that the church in Neath has continued to flourish and grow again in numbers and ministries throughout 2025. We have had families join us and settle with us from as far as India and from within the local and wider community.

We continue with our Sunday services and several mid-week prayer meetings and bible studies, youth meetings and the toddler group. All are well attended and appreciated by the community.

We have started our Alpha course which has been attended by non-Christians and new Christians and will be followed up by a bible study to take the attendees to the next step. Specific Saturday morning prayer meetings have been held to pray for the wars and problems in Ukraine, Nigeria and Israel.

Our outreach meetings continue with Saturday night meetings, May conference, supper evenings, coffee mornings and a children's and teens summer festivals. Our last supper evening was well attended with folk and ministers from other churches in the area coming to listen to a missionary to the Jews from Amsterdam. We have been so blessed by all our meetings with salvations, deliverance and folk finding a further depth in God.

The church continues to provide financial support by way of food parcels for those in need or vouchers from local supermarkets.

We continue to provide support to the local Prison Fellowship for Swansea, Cardiff and Bridgend prisons and the local youth remand centre via the Area Coordinator for PF, who is a member of the church. This has seen Easter packs and Bibles given to prisoners and Christmas gifts given to prisoners' children.

Three of our fellowship have also accompanied a lady who has a mission to visit schools and speak to the children, providing Bibles where requested.

Another member continues to work closely with the 'Christians in Sport' group in the area to share his testimony and encourage others who are going through health difficulties.

We have once again been very blessed by the continued faithfulness of our Heavenly Father, in seeing numbers grow steadily so much that we are once again outgrowing our building.

NEWMAINS GROUP

The Newmains Group meets weekly on Wednesday evenings and has welcomed a number of new people who now join us regularly. We have also hosted occasional outreach supper nights with guest speakers, including a visiting speaker from Prison Fellowship Scotland. This has opened up opportunities for ongoing involvement, with several individuals from our group actively engaging with Prison Fellowship throughout the year.

We are thankful for the steady growth in this work. Over the past year, we have seen individuals deepen their faith and understanding of God's Word, and we have witnessed people coming to salvation. We remain grateful for all that God is doing and look forward with expectation to His continued moving in our area in the year ahead.

PORT GLASGOW CHURCH

We have been richly blessed by God's presence in our gatherings. The church holds three weekly meetings, open to both members and the wider community. In addition, a dedicated team leads regular services at a local care home, which are warmly received by residents and staff.

Our fellowship also extends through outreach meetings, welcoming individuals from a nearby rehabilitation centre as well as others from the community.

On Sundays, creche and Sunday school facilities are available to support families and children. Before some services, free coffee and chat sessions provide a relaxed opportunity for members and visitors to connect.

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FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

Financial position

The vast majority of gifts and donations to the Charity remain by way of personal giving, either at church services or by regular contributions made through their bank accounts, aided by the Gift Aid scheme.

Donation income and associated tax recovery in 2025 amounted to £494,125 compared with £525,748 in 2024. Overall, our financial position remains positive.

In the year under review, the charitable company had a surplus of income over expenditure, before other gains of £161,306 against a shortfall of £43,749 in 2024. As of 31 December 2025, the Charity had total funds of £2,793,239 (2024: £2,631,933). Designated funds were £25,276 (2024: £6,486) and free reserves were £373,717 (2024: £173,855).

The Charity continues to have sufficient cash reserves as at the balance sheet date.

Reserves policy

The Trustees recognise that a low level of reserves is unhealthy and therefore pursue a policy of maintaining free cash reserves sufficient to cover at least three months' running costs. Generally, the income generated across the charity is classified as 'unrestricted funds'. Unrestricted funds represent the general funds that the Trustees are free to use under the Church's Articles of Association.

Where there is an identified need within the Charity's operations, a specific fund will be generated at the time to record the income gathered for that need and where these funds are expended to fulfil that need. Such funds will be designated and used solely for the purposes for which they were gathered.

As of 2025, there were no restricted funds.

Investment policy

The Charity's fixed assets are mostly linked to the Church, Flats and School property used to carry out its charitable activities. The charity has no stock exchange investments. Current assets comprise cash bank balances in readily accessible accounts.

Risk management

The Charity's management of risk is informed by professional volunteer specialist advice and support, with their knowledge brought to bear on a wide range of working procedures, as set out in specific policies and standardised procedures that are applied across the charity's operations. These include such areas as:

- Christian Doctrine,
- Employment Law,
- Fiscal and fiduciary control,
- Health & Safety compliance,
- Information & Safety compliance,
- Procurement Contracts,
- Property,
- Stewardship,
- Safeguarding Practice and
- Strategic Direction.

Through proactive oversight by the Trustees, Board of Management and Finance Committee and communication across our operations, the Trustees are satisfied that the major risks identified are adequately assessed and controlled.

The Board of Trustees is responsible for the management of the risks faced by the Charity. The Charity maintains a risk management framework, including the risk register that identifies, assesses, and sets out the controls against which our network of branch churches operate.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

The main risks faced by the Charity are:

- Safeguarding - the Charity has developed and maintains, with professional advice, tailored Safeguarding policies. Regular volunteer training occurs at planned intervals.
- Financial - best practice is promulgated across the group, and periodic reviews are conducted to ensure compliance with the Finance Policy and established controls.
- Reputational - the key activities of the Charity across its churches are monitored to ensure that high standards and consistency in Christian teaching are maintained by appointed personnel.

Plans for future periods

Our future plans and strategies remain focused in line with the aims and objectives of the charitable company, and we look to God to guide and bless future activities and efforts. These include the continued expansion of our church reach within the communities we serve.

Structure, governance and management

We are very grateful to be in a stable financial position and able to draw upon such a wide range of professional volunteers, whose assistance is greatly appreciated, as we deal with all the issues that we currently face in our operational environment going forward.

Struthers Memorial Church was first established in 1954 as an independent Pentecostal Church in Greenock, with charitable status and has, since then, planted branch churches in various parts of the country.

On 19 December 2007, Struthers Memorial Church was incorporated as a Company limited by guarantee, and with effect from 1 January 2008, the funds of the former unincorporated Charitable Trust were transferred to this new entity. Apart from this change in the legal structure, the activities provided by the Charity have continued uninterrupted.

The Charity's Articles of Association, updated in 2016 and approved by OSCR in 2017 provide that the governing body is the Board of Trustees, which has ultimate responsibility for all matters. There are currently seven Trustees. New Trustees are appointed by the existing Trustees. Under the Board of Trustees is a Board of Management which includes the Trustees plus the Ministers and Treasurers of our various churches, and other nominated persons. The Board of Management constitutes the key management personnel of the Charity.

The Charity operates a Finance Committee, which meets at regular intervals to discuss and agree on matters relating to the finances and administration of the churches. The Committee then pass its proposals to the Trustees for their consideration and decision. This Committee currently comprises two members of the Board of Trustees and the Central Treasurer:

- Mr Neil McFarlane (appointed June 2025)
- Mr Graham Offord (Central Treasurer)
- Mr Kyle Robinson
- Mr Graham Rutherford (Director)
- Mr Scott Rutherford
- Mr Gareth Watkins (Director)

As of March 2025, none of the Trustees, members of the Board of Management or the ministers and leaders of our churches receive remuneration for their roles within the Charity.

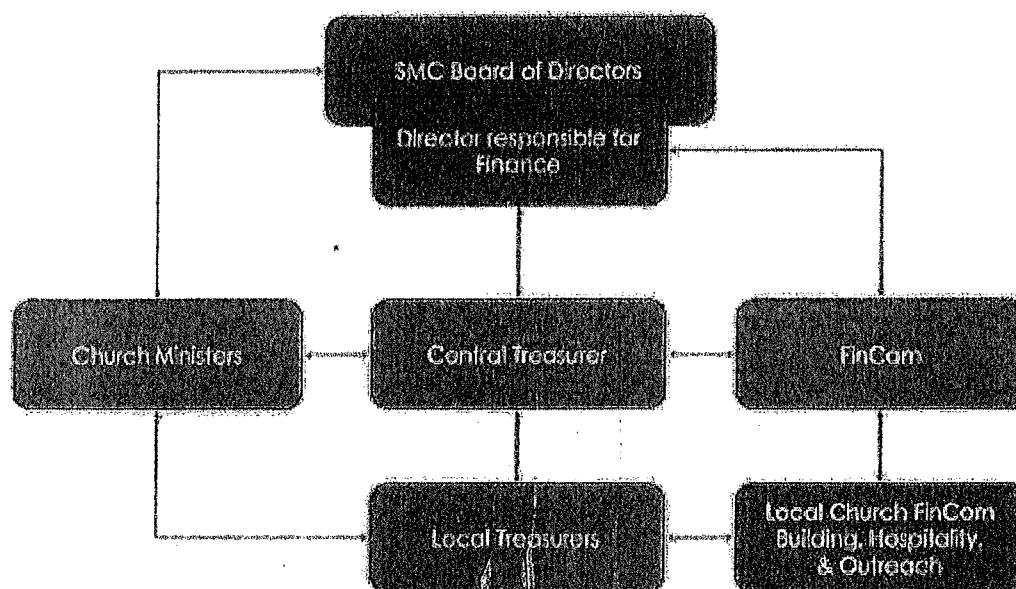
The Trustees, who are also the Directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Mr Stephen Beath
- Mr Mark Kirk
- Miss Elaine MacDonald
- Mrs Jennifer Offord
- Mrs Diana Rutherford
- Mr Graham Rutherford
- Mr Gareth Watkins

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Organisational structure



Auditor

In accordance with the company's articles, a resolution proposing that Kendall Wadley LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provisions applicable to Companies entitled to the small Companies exemption.

The Trustees' report was approved by the Board of Trustees.

Mr G Rutherford
Trustee

12 March 2026

STRUTHERS MEMORIAL CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the Directors of Struthers Memorial Church for the purpose of company law, 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).

Company law 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, including the income and expenditure, of the Charity for that year.

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 judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.