Registered Charity Number: SC047115 (Scotland)



Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

For

UNITED METHODIST CHURCH SCOTLAND

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Trustees Annual Report for the Year Ended 31 December 2025

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102)

Reference and Administrative Details

Registered Charity number
SC047115

Principal Address
11 Ashbank Court
Bathgate
West Lothian
Edinburgh
EH48 2BL

Trustees

Mr. Tafadzwa Kangara – (Chair)

Mr. Tatenda Makombe - (Secretary)

Mr. Chipo Gift Kanyenze

Mr. Hanky Mauta

Mrs. Shylet Magwanyamwanya

Mrs. Albertina Mokagtla

Pastor In Charge Reverend Tafadzwa Elizabeth Musona (Ex-official)

Mrs. Memory Sanyanga - Layleader Chairperson (Ex-official)

Mrs. Chioneso Nyangani - Associate Layleader (Ex-official)

Dr Fungai Bryan Katsande– resigned 31January 2026

Bankers
Bank of Scotland
Edinburgh Shandwick
Branch 20-22
Shandwick Place
Edinburgh
EH2 4RN

Independent Examiners
Beryl Global Limited
21 Middletown Road
Great Bentley,
Colchester
CO7 8TL

Introduction

The year 2025 has been a significant period in the life and ministry of the Church, marked by continued growth, faithful service, organisational development, and a steadfast commitment to our Christian mission. Throughout the year, we have remained focused on proclaiming the Gospel of Jesus Christ, nurturing discipleship, strengthening fellowship, and serving our communities across Scotland and beyond.

Through the dedication and collective efforts of our clergy, laity, Trustees, leaders, and wider membership, the Church has continued to strengthen its ministry while maintaining responsible stewardship and sound governance. Particular attention has remained on ensuring that our charitable activities, financial responsibilities, policies, and governance practices are undertaken diligently and in accordance with the requirements of the Office of the Scottish Charity Regulator (OSCR) and the wider responsibilities entrusted to us as a Church.

As we reflect upon 2025, we acknowledge both the progress achieved and the challenges encountered along the way. In every circumstance, we have been reminded of the importance of trusting God, remaining united in purpose, and faithfully fulfilling the responsibilities entrusted to us. Our achievements are therefore not simply measures of organisational progress, but a testimony to God's faithfulness and the commitment of His people to the mission and ministry of the Church.

As we look towards the future, we do so with confidence, prayer, and a renewed commitment to faithful stewardship, strengthened governance, and effective ministry. Our guiding scripture for this report reminds us: "Be still and know that I am God." — Psalm 46:10

May this assurance continue to guide the United Methodist Church (Scotland) as we build upon the foundations established in 2025 and faithfully pursue God's mission in the years ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document, a United Methodist Church Constitution, and constitutes an unincorporated charity. All Trustees are appointed by the United Methodist Church. The charity was granted charitable status by OSCR on 25 January 2017. The Constitution document can only be altered or replaced after consultation with OSCR seeking their consent first.

Risk Management and Internal Controls

During 2025, the Trustees continued to recognise and discharge their responsibility for identifying, assessing, managing, and regularly reviewing the principal risks to which the United Methodist Church Scotland may be exposed. This responsibility extends beyond financial oversight and encompasses operational, governance, safeguarding, regulatory, reputational, and strategic risks that could affect the Church's ability to fulfil its charitable purpose and Christian mission.

In fulfilling this responsibility, the Trustees continued to promote appropriate systems of internal control, accountability, and monitoring designed to provide reasonable assurance against fraud, financial irregularity, error, mismanagement, and inappropriate use of charitable resources. Particular attention was given to maintaining clear decision-making processes, appropriate authorisation, accurate record-keeping, and compliance with relevant statutory, regulatory, and governance requirements.

The Trustees also recognise the importance of identifying and appropriately managing actual, potential, or perceived conflicts of interest. Trustees and relevant Church leaders are expected to declare any financial, personal, professional, or relational interests that could influence, or reasonably be perceived to influence, their decision-making. Where such conflicts arise, appropriate measures are taken to ensure transparency, proper management, and accurate recording in accordance with the Church's governance procedures and recognised good practice.

Throughout 2025, attention was also given to risks associated with safeguarding, equality and inclusion, data protection, health and safety, financial management, property management, and regulatory compliance. The Trustees recognise that weaknesses in any of these areas may adversely affect individuals, the reputation of the Church, and its ability to deliver its charitable activities effectively.

Risk management remains an ongoing process. The Trustees seek to review identified risks, financial information, governance arrangements, policies, and compliance requirements and, where necessary, implement appropriate corrective measures, strengthen procedures, provide relevant training, and improve oversight.

Through this structured and proportionate approach to risk management and internal control, the Trustees seek to ensure that UMC Scotland continues to operate with integrity, transparency, accountability, and resilience, while faithfully advancing its charitable purposes.

Aims and Purposes of the Charity

The charitable purpose of the United Methodist Church Scotland is the advancement of the Christian faith in accordance with the doctrines, traditions, mission, and values of the United Methodist Church. This purpose is rooted in our belief that the Gospel of Jesus Christ transforms individuals, families, and communities and that the Church is called to demonstrate God's love through worship, discipleship, witness, mission, and service.

In furtherance of this purpose, UMC Scotland undertakes a range of religious and charitable activities for the benefit of its members and the wider community across Scotland and beyond. These include public worship, preaching and teaching of the Word of God, Bible study, prayer, discipleship and faith formation, pastoral care, children's and young people's ministries, fellowship activities, evangelism, outreach, and community engagement.

The Church seeks to provide welcoming and inclusive spaces in which individuals and families can worship, develop spiritually, build meaningful relationships, and participate in the life and mission of the Church. Through these activities, UMC Scotland seeks to promote Christian values including faith, compassion, love, justice, reconciliation, integrity, service, and respect for others.

Alongside its spiritual mission, UMC Scotland recognises its responsibility to respond compassionately to practical and social needs within the communities it serves. This includes supporting people who may experience vulnerability or hardship arising from age, ill health, disability, bereavement, isolation, or economic circumstances. Through charitable giving, pastoral support, outreach initiatives, community engagement, and partnership working, the Church seeks to demonstrate the practical expression of Christian faith and contribute positively to the public benefit.

The objectives of the Church, which guide the outworking of this purpose, are as follows:

1. **Advancement of Christian faith and spiritual growth** – proclaiming the Gospel of Jesus Christ and providing opportunities for people from different backgrounds and communities in Scotland and beyond to participate in Christian worship, fellowship, discipleship, and service.

2. **Christian education and faith formation** – promoting biblical and Christian education through Bible studies, Sunday School, confirmation and discipleship programmes, preaching, teaching, and other faith-development opportunities for children, young people, and adults.

3. **Relief and support of those in need** – providing appropriate pastoral, spiritual, charitable, and practical support to people experiencing need because of age, ill health, disability, bereavement, economic hardship, isolation, or other circumstances of vulnerability.
4. **Community engagement and peaceful coexistence** – encouraging respectful, inclusive, and collaborative engagement within the wider community and fostering understanding, reconciliation, dignity, and peaceful coexistence among people of different backgrounds, cultures, ethnicities, faiths, and beliefs.

Public Benefit

In planning, governing, and delivering the Church's activities during 2025, the Trustees remained mindful of the requirements and guidance of the Office of the Scottish Charity Regulator (OSCR) concerning charitable purposes and public benefit.

The Trustees seek to ensure that the activities of UMC Scotland are consistent with its charitable purposes and provide identifiable benefit to its members and the wider public. Worship services, Christian education, pastoral care, community outreach, charitable support, youth and children's ministries, and other activities are intended to remain accessible and responsive to the communities served by the Church.

The Trustees believe that the advancement of the Christian faith contributes positively to public benefit by nurturing individuals spiritually, strengthening families and communities, encouraging charitable service, supporting people in times of need, and promoting values of compassion, integrity, reconciliation, responsibility, service, and hope.

As reflected in our guiding Scripture for the **2025 Trustees Report: "Be still, and know that I am God." — Psalm 46:10**

Our Charitable Activities

The United Methodist Church Scotland (UMC Scotland) seeks faithfully to advance its charitable purpose of promoting the Christian faith in ways that are meaningful, transformative, inclusive, and responsive to both the spiritual and social needs of the communities we serve.

In defining and delivering our objectives and activities during 2025, the Trustees remained mindful of the public benefit principles and regulatory expectations of the Office of the Scottish Charity Regulator (OSCR). The Church seeks to ensure that its activities advance its charitable purposes, remain accessible to those who may benefit from them, and make a

positive contribution to individuals, families, and communities.

Our charitable objectives and activities during 2025 were expressed across the following key areas:

1. **Attending to God – Worship, Spirituality, Giving and Stewardship:**

Worship remains central to the identity and mission of UMC Scotland and provides the spiritual foundation upon which the wider ministry of the Church is built.

Throughout 2025, congregations continued to gather for Sunday worship, prayer meetings, revival services, Bible studies, thanksgiving services, and other special Christian observances. These gatherings provided opportunities for members and visitors to worship together, receive biblical teaching, participate in prayer and fellowship, and grow in their relationship with Jesus Christ.

Physical attendance and fellowship remained an important part of congregational life. At the same time, digital platforms, particularly Zoom, continued to support midweek prayer meetings, Bible studies, organisational meetings, leadership discussions, and other Church activities.

The continued use of both physical and online platforms has helped broaden participation, particularly for members who may experience geographical, work, family, health, or other practical barriers to attending every gathering in person.

Giving and Christian stewardship also remained integral to the spiritual life of the Church. Members were encouraged to understand stewardship not simply as financial giving, but as the faithful use of their time, talents, spiritual gifts, abilities, and financial resources in advancing the mission and ministry of the Church.

2. Building a Christian Community – Outreach and Mission:

Throughout 2025, UMC Scotland continued to strengthen its missional identity by encouraging members to participate actively in evangelism, outreach, fellowship, and service within the wider community.

The Church recognises that Christian mission extends beyond the walls of the sanctuary. Members are therefore encouraged to demonstrate the love of Christ through their relationships, workplaces, families, neighbourhoods, and wider communities.

Evangelistic activities, fellowship gatherings, Christian witness, community engagement, and opportunities for collaborative ministry continued to support the Church's objective of reaching people with the Gospel and providing a welcoming Christian community.

These activities reflect our conviction that the Church is called not only to proclaim the Gospel but also to embody the love, compassion, justice, reconciliation, and hope of Jesus Christ through practical Christian service.

3. Commending God's Love – Pastoral Care, Presence and Prayer in the Community:

Inspired by Christ's Great Commission in Matthew 28:19, UMC Scotland continued to share God's love through pastoral presence, prayer, Christian fellowship, and practical support.

Throughout the year, members experiencing illness, bereavement, family difficulties, isolation, and other challenging circumstances received pastoral and spiritual support through prayer, telephone contact, visits where appropriate, and fellowship with clergy and members of the Church.

The Church recognises pastoral care as a shared ministry involving clergy and laity working collaboratively to ensure that members feel supported, valued, connected, and spiritually strengthened.

Through these ministries, UMC Scotland seeks to demonstrate that Christian faith is expressed not only through preaching and worship but also through compassionate presence and practical care for others.

WORSHIP AND PRAYER

Alongside developments in governance, administration, and policy, the spiritual life and Christian witness of UMC Scotland remained central throughout 2025.

Prayer and worship continued to provide an important foundation for unity, resilience, spiritual growth, and discernment within the Church.

a) Prayer and Fasting

Dedicated days and periods of prayer and fasting were observed throughout the year, providing opportunities for the congregation to seek God's guidance, intercede for the Church, its leadership, families, communities, and wider society, and deepen both individual and collective spirituality.

b) Online Prayer and Fellowship

Regular online gatherings through Zoom continued to complement physical worship. These included section meetings, organisational meetings, Bible studies, leadership meetings, and designated periods of prayer and fellowship.

Digital ministry has continued to provide an important means of connecting members across geographical distances and enabling participation by individuals who may otherwise have been unable to attend particular activities physically.

c) Healing, Bereavement and Pastoral Prayer

Dedicated prayers for healing, bereavement, restoration, and encouragement were offered for members and families experiencing illness, loss, personal difficulties, and other challenging circumstances.

These ministries reflected the Church's pastoral commitment to compassion, encouragement, prayer, and Christian fellowship, reinforcing the Church as a community in which people can seek spiritual support during significant moments in their lives.

d) Prayer for Children and Young People

Dedicated opportunities for prayer for children and young people continued during the year, reflecting the Church's commitment to nurturing the next generation in Christian faith.

Children and young people were prayed for and encouraged in their spiritual, educational, family, and personal development, while being reminded of their important place within the present and future life of the Church.

Collectively, these practices enriched the spiritual lives of members and provided tangible expression of UMC Scotland's identity as a Christ-centred, prayerful, compassionate, and mission-driven Church.

YOUTH AND CHILDREN

The Junior Sunday School (JSS) and Youth Fellowship continued to form an important part of the ministry of UMC Scotland during 2025.

Junior Sunday School provided opportunities for children to participate in age-appropriate biblical teaching, Christian songs, prayer, and interactive activities designed to strengthen their understanding of Scripture and Christian values.

Young people also participated in fellowship, prayer, discussions, worship, and other activities intended to provide a supportive environment in which they could explore their faith, develop confidence, build relationships, and prepare for greater participation and leadership within the Church.

The Trustees recognise, however, that further work is required to ensure that children and young people are more consistently and intentionally included across the wider programmes, worship, mission, leadership development, and decision-making life of the Church.

Strengthening children and youth ministry therefore remains an important area for continued development, recognising that young people are not only the future of the Church but are valued participants in its present ministry and mission.

Pastoral Transition and Appointment

Throughout 2025, Reverend Sabina M Chikeya, continued to advance the ministry and mission of United Methodist Church Scotland. Her service contributed to the spiritual life and pastoral care of the congregation while providing a foundation upon which the Church could continue to strengthen its ministry.

Following the Zimbabwe Annual Conference in December 2025, Reverend Tafadzwa Elizabeth Musona was appointed to serve as Pastor in Charge of the Scotland Charge for a three-year term, succeeding Reverend Sabina M. Chikeya.

The Trustees started the process to ensure smooth transition of pastoral leadership, laity, organisations, sections, and the wider congregation to strengthen worship, discipleship, pastoral care, governance, mission, and community engagement.

Outreach and Evangelism

Outreach and Evangelism, as an important function of Connectional Ministries (CM), continued to play a central role in advancing the mission and witness of the United Methodist Church Scotland during 2025. The Church remained committed to reaching people beyond its established congregations, welcoming new members, strengthening Christian fellowship, and creating opportunities for individuals and families to encounter the Gospel of Jesus Christ.

Throughout the year, the Church continued to promote worship services, prayer programmes, revival gatherings, Bible studies, and other Church activities through digital communication platforms, social networks, personal invitations, and the distribution of event information. These approaches helped extend the Church's visibility and provided opportunities for

members, visitors, and the wider community to participate in worship and fellowship.

The continuing arrival of individuals and families from overseas, including those relocating to Scotland through employment opportunities within the healthcare and social care sectors, contributed positively to the diversity and life of the congregation. New members were welcomed and encouraged to become integrated into local sections, organisations, worship, and the wider ministry of the Church.

Outreach was further strengthened through online services, telephone contact, personal invitations, and small-group section prayer meetings. Bible studies and Christian teaching delivered through section groups continued to provide valuable opportunities for spiritual growth, fellowship, pastoral connection, and reflection on Scripture.

The Church also continued to recognise the important relationship between evangelism, discipleship, and stewardship. Throughout 2025, members received teaching on Christian giving and stewardship as expressions of worship, gratitude, faith, and commitment to God's work. Stewardship was encouraged as a holistic Christian responsibility involving not only financial giving but also the faithful use of members' time, talents, spiritual gifts, and service in advancing the mission of the Church.

Through these activities, United Methodist Church Scotland continued to pursue its commitment to making disciples, strengthening Christian community, and extending the love and message of Jesus Christ within Scotland and beyond.

Safeguarding

Safeguarding remained an important governance and pastoral responsibility of United Methodist Church Scotland throughout 2025. The Church recognises its responsibility to provide environments in which children, young people, vulnerable adults, members, visitors, volunteers, clergy, and leaders can participate in Church activities safely and with dignity.

The Church maintained safeguarding policies and practice guidance, supported by a designated Safeguarding Officer responsible for coordinating safeguarding arrangements and reporting relevant matters through the appropriate Church governance structures.

Safeguarding awareness and training continued to be encouraged across ministries and leadership structures to ensure that safeguarding responsibilities are understood and appropriately incorporated into Church activities.

The Safeguarding Officer also continued to coordinate appropriate Protecting Vulnerable Groups (PVG) Scheme processes for roles where membership or disclosure is required. This remains an ongoing process as appointments, ministries, and volunteering responsibilities develop.

The Trustees recognise that safeguarding requires continuous vigilance and therefore remain committed to strengthening safeguarding awareness, appropriate recruitment practices, reporting procedures, training, risk assessment, and accountability across the Church.

Sponsorship Licence Compliance

As the holder of a UK Home Office Sponsor Licence, United Methodist Church Scotland recognises the significant responsibilities associated with sponsoring eligible individuals to undertake ministry within the United Kingdom.

During 2025, the Trustees remained mindful of the need to ensure that sponsorship activities were undertaken in accordance with applicable UK immigration law and Home Office sponsor requirements, alongside the Church's wider responsibilities as a Scottish registered charity.

The Church's responsibilities in relation to sponsorship include:

- **Immigration and sponsorship compliance**: Ensuring that applicable sponsorship requirements are followed, including appropriate right-to-work checks where required and reporting relevant changes concerning sponsored individuals within prescribed requirements and timescales.

- **Documentation and record-keeping**: Maintaining appropriate records relating to sponsored individuals in accordance with Home Office requirements, including relevant identification, immigration, contact, role, and other required documentation.

- **Monitoring and reporting**: Maintaining appropriate systems for monitoring sponsored individuals and reporting relevant changes or circumstances to the Home Office where required under sponsor duties.

- **Governance and oversight**: Ensuring that responsibility for the Sponsor Licence is clearly allocated and that those undertaking sponsorship functions understand their respective responsibilities.

- **Protecting the Sponsor Licence**: Maintaining appropriate systems, controls, and oversight to reduce the risk of non-compliance and to protect the continued ability of the Church to sponsor eligible ministers or other qualifying individuals where this supports its charitable mission.

During the annual reporting period ending 2025, Dr F. B. Katsande continued to serve as the Authorising Officer for the Church's Sponsor Licence, providing designated oversight within the sponsorship management arrangements.

The Sponsor Licence remained an important organisational mechanism supporting the Church's ability to facilitate eligible international pastoral ministry within Scotland. The Trustees recognise that this privilege carries significant responsibilities and therefore remain committed to maintaining appropriate governance, accurate records, regulatory compliance, and effective oversight.

Conclusion

UMC Scotland Trustees would like to extend their gratitude to all church members for the hard work they put in to ensure the church continues to grow. This hard work is noticeable and felt by all. The Trustees will continue in their efforts to safeguard the church and ensure justice, safety and caring environment for all church members.

Reserves Policy

The policy is to maintain reserves at around 6 months' worth of normal running costs to meet commitments. The charity held unrestricted funds of **£28,045.90** at the end of the year, 2025 (**£24,762.34 in 2024**) which will be carried forward to enable the charity to continue as a going concern entity and this meets the reserves policy.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland)Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).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.

This report was approved by the Trustees on 15 September ,2026 and signed on their behalf by:



Mr Tafadzwa Kangara
Chairperson

Independent Examiners Report to the Trustees of United Methodist Church Scotland

I report on the financial statements of the charity for the year ended 31st December 2025 which are set out on Pages **17** to **20**.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland)Act 2005***("the 2005 Act")*** and the Charities Accounts (Scotland) Regulations 2006 (as amended)***("the 2006 Regulations").*** The charity's trustees consider that the audit requirement of Regulation 10(1)(c) of the 2006 Accounts Regulations does not apply and that an independent examination is required.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination is carried out in accordance with Regulation 11 of "the 2006 Regulations". An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the directors 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 financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

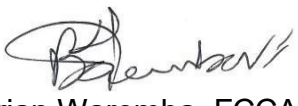
1. which gives me reasonable cause to believe that, in any material respect, the requirements:

   - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and

   -to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 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 financial statements to be reached.



Brian Waremba, FCCA
Beryl Global Limited, 21 Middletown Road, Great Bentley, Colchester, CO7 8TL
16 September ,2026

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	2025 Unrestricted Fund	2024 Unrestricted Fund
Income from			
Charitable Activities	2	£61,071	£43,379
Expenditure on			
Charitable Activities		(£60,759)	(£41,530)
Governance Costs		(£500)	(£500)
Net Movement in Funds		(£188)	£1,350
Reconciliation of Funds			
Total Funds brought forward		£24,133	£22,783
Total funds carried forward		£23,945	£24,133

CONTINUING OPERATIONS
All incoming resources and resources expended arise from continuing activities.

Balance Sheet as at 31 December 2025

	Note	2025 Total Funds	2024 Total Funds
Current Assets			
Cash at bank / in hand	7	£28,046	£24,762
Prepayment		£2,228	£981
Total Current Assets		**£30,274**	**£25,743**
Current Liabilities			
Creditors - Amounts falling due within 1 year	6	(£6,329)	(£1,609)
Net Current Assets		£23,945	£24,134
Total Net Assets		**£23,945**	**£24,133**
Funds of the Charity			
Unrestricted Funds		£23,945	£24,133
Total Charity Funds		**£23,945**	**£24,133**

All funds are unrestricted.
The Notes on pages 18 & 19 form an integral part of these accounts. Approved by the trustees on 15 September,2026 and signed on their behalf by:



Mr. Tafadzwa Kangara
Chairperson

1. Accounting Policies

Basis of Accounting
The financial statements have been prepared in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the SORP – Accounting and Reporting by Charities FRS102

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
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.

Allocation and apportionment of costs

Charitable Activities
Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Charity. These include both directly attributable costs.

Governance costs
Governance costs are the costs associated with the Independent Examiner's verification of the Financial Statements

Taxation
The charity is exempt from tax on its charitable activities.

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 and there were none in the current year under review.

2. Voluntary Income

	2025	2024
Tithes and Offerings	£31,723	£23,919
Special Donation – Church Support	£ 2,955	£ 2,635
Other Giving	£26,393	£16,825
Total	**£61,071**	**£43,379**

3. Trustees' remuneration, benefits, and expenses

There were no trustees' remuneration or other benefits and expenses for the year ended 31 December 2025.

4. STAFF COSTS

	2025 £	2024 £
Wages and salaries	21,983	5,000

There was 1 employee during the year

5. MOVEMENT IN FUNDS

	As at 31/12/2025	As at 31/12/2024
Unrestricted Funds		
General Fund	£23,945	£24,133
Restricted Funds		
Restricted Funds	£0	£0
TOTAL FUNDS	**£23,945**	**£24,133**

6. Creditors: Amounts falling due within one year

Accruals	£500	£1,609
Pension	£1,062	£0
Taxes	£4,767	£0
Total	**£6,329**	**£1,609**

7. Cash at bank

	2025	2024
Cash at Bank of Scotland /in hand	£28,046	£24,762

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

Incoming Resources	2025	2024
Voluntary Income		
Tithes & Offering	£31,723	£23,919
Special Donations- Church Support	£2,955	£2,635
Other Giving	£26,933	£16,825
Total Incoming Resources	**£61,071**	**£43,379**
Resources Expended		
Charitable Activities		
Mission Area Contributions	£3,223	£2,522
Gifts and Donations	£150	£100
Conferences and Outreach	£4,631	£1,893
Welfare	£189	£0
Missions	£342	£120
Total Charitable activities	£8,535	£8,547
Support Costs		
Rent	£18,281	£16,832
Council Tax	£2,132	£1,097
Travel and accommodation	£4,030	£2,025
Wages	£21,983	£5,695
Honorarium	£1,200	£120
Telephone	£0	£651
Printing and Stationery	£767	£0
Hospitality	£480	£786
Governance	£500	£500
General administrative costs	£594	£579
Utilities	£1,508	£967
Recruitment/ Visa fees	£525	£3,676
Insurance	£272	£263
Accounting Fees	£452	£292
Total Support Costs	**£52,724**	**£33,483**
Total Resources Expended	**£61,259**	**£42,030**
Net Income/(Expenditure)	**(£188)**	**£1,350**