

# Global Commission Partners (Europe)

## FINANCIAL STATEMENTS

for the year ended

31 December 2025

# Global Commission Partners (Europe)

## TRUSTEES

Gary Ball  
Gwenyth Carling  
Axel Lanausse  
Shirley McLellan  
Andrew Plowman

## INTERIM DIRECTOR

Shirley McLellan

## UK REGISTERED CHARITY NUMBER

1149810

## PRINCIPAL ADDRESS

28 Highbury Avenue  
Fleetwood  
Lancashire  
FY7 7DJ

## BANKERS

NatWest Lancaster Branch  
68 Church St  
Lancaster  
LA1 1LN

# Global Commission Partners (Europe)

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Global Commission Partners (Europe) commenced operations on 1 March 2012 and is registered as a Charity in the UK and governed under its Trust Deed dated 18 October 2012.

The Trust Deed requires between three and seven trustees to serve at any one time. New trustees are appointed by resolution at meetings of existing trustees. Names of the Director and Trustees who served during the year are set out on the preceding page.

### OBJECTIVES AND ACTIVITIES

The objective of the Trust is set out in the Trust Deed, namely the advancement of the Christian faith by supporting indigenous ministries working among ethnic groups of the world who have not yet heard the good news of Jesus Christ. This is achieved through raising awareness, raising financial support for overseas projects and individuals, and prayer.

### ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Fundraising continued in UK and Switzerland, mainly from our existing donor base. Over £24,000 (2024: £32,000) was disbursed to relief and mission projects during the year.

After a lifetime of service in mission leadership in Africa and the UK, our Director Dr David Carling was called home to his Lord on 13 February 2025. A service of thanksgiving for his life and ministry was held in Lancaster and the hundreds who gathered were testament to the esteem in which he was held. Shirley McLellan has assumed the role of Interim Director for now, as we consider the future.

The Trustees have had full consideration of the Charity Commission's guidance on Public Benefit in determining the activities carried out in achievement of the Trust's objectives and exercising any powers or duties to which the guidance is relevant.

We continue to work closely in partnership with Global Commission Partners (US) in fulfilling our key objectives, especially in relation to overseas projects. Most project administration is outsourced, enabling a significant reduction in office and travel costs. Other operating costs are minimal.

### RESERVING POLICY

Restricted funds are used solely for specific projects and sponsorship. Separate funds are maintained for each project and for each sponsored individual. Project funds are remitted on a periodic basis.

Unrestricted funds are used to cover project administration and other operational costs. The Trust seeks to maintain sufficient funds to cover its likely operational expenses for 12 months plus an additional contingency reserve. The Trustees keep this policy under review and consider it remains appropriate.

A Plowman  
TRUSTEE

G Carling  
TRUSTEE

Date

Date

# Global Commission Partners (Europe)

## **INDEPENDENT EXAMINER'S REPORT to the Trustees of Global Commission Partners (Europe)**

I report to the trustees on my examination of the accounts of Global Commission Partners (Europe) (the Trust) for the year ended 31 December 2025.

### **Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;  
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Douglas M Gardner, BSc, Dip Th, FCMA, CGMA.  
7 Windward Avenue,  
Fleetwood, Lancs.

Date:

# Global Commission Partners (Europe)

## RECEIPTS AND PAYMENTS FOR THE YEAR TO 31 DECEMBER 2025

Amounts in £

	Unrestricted funds	Restricted funds	Total	<i>Total prev year</i>
<b>RECEIPTS</b>				
Donations				
Operations	2,070	0	2,070	2,502
Children support	0	846	846	756
Tools and equipment	0	0	0	140
Missionary support	0	4,959	4,959	6,329
Projects	0	15,352	15,352	21,548
Partnership funding	0	0	0	0
Gift Aid tax refunds	237	2,132	2,369	4,035
Sundry income	0	0	0	0
<b>Total</b>	<b>2,307</b>	<b>23,289</b>	<b>25,596</b>	<b>35,310</b>
<b>PAYMENTS</b>				
Relief and ministry projects				
Children support	0	846	846	756
Tools and equipment	0	0	0	210
Missionary support	0	4,910	4,910	5,940
Projects	0	18,278	18,278	25,097
Travel	0	0	0	0
Accommodation	0	0	0	0
Equipment and resources	0	0	0	0
Telephone and broadband	257	0	257	300
Office costs UK	0	0	0	0
Administration services	1,191	0	1,191	1,434
Printing and publicity	200	0	200	0
Insurance	0	0	0	0
Sundry expenses and transfers	24	0	24	0
<b>Total</b>	<b>1,672</b>	<b>24,034</b>	<b>25,706</b>	<b>33,737</b>
<b>Net Receipts / (Payments)</b>	<b>635</b>	<b>-745</b>	<b>-110</b>	<b>1,573</b>
Funds brought forward	<b>8,362</b>	<b>2,383</b>	<b>10,745</b>	<b>9,172</b>
<b>Funds carried forward</b>	<b>8,997</b>	<b>1,638</b>	<b>10,635</b>	<b>10,745</b>

# Global Commission Partners (Europe)

## STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2025

Amounts in £

ASSETS	Unrestricted funds	Restricted funds	Total	<i>Total</i>
<b>Cash in hand:</b>				
Current account	8,960	1,297	10,257	<i>10,717</i>
Euro account	37	341	378	<i>28</i>
Cash sterling	0	0	0	<i>0</i>
Cash euros	0	0	0	<i>0</i>
<b>Total</b>	<b>8,997</b>	<b>1,638</b>	<b>10,635</b>	<b><i>10,745</i></b>

## NOTES TO THE ACCOUNTS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are held for designated sponsorship and projects and allocated in full, all operational costs being borne by Unrestricted funds.

Liabilities are zero.

A Plowman  
TRUSTEE

G Carling  
TRUSTEE

Date

Date