

MISSIONARY CONTAINER SERVICE TRUST

(Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

MISSIONARY CONTAINER SERVICE TRUST

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MISSIONARY CONTAINER SERVICE TRUST

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the unaudited financial statements for the year ended 31 December 2025.

Administrative details

Company number: NI 062697
Charities number: NIC 105857
Registered Office: 64 Parkfield Road
Ahoghill
Co. Antrim, BT42 1LY

Bank: Danske
1 Broadway, Ballymena, BT43 6EA

Solicitors: McFarland, Graham, McComb
41 Bachelors Walk, Lisburn, BT28 1XN

Charity Trustees/Directors

The trustees, who are also the directors for the purposes of Company law and who served during the year and up to the date of this report, are as follows:

W J Biggerstaff - resigned 26.01.26
R Carson - resigned 20.01.26
J Harkness- resigned 20.01.26
J S Hamilton-resigned 16.02.26

S K Craig
A O'Neill
P Elliott
P J Stevenson
T J Wallace
G G Wilson

Independent Examiner

W R Crymble
3 Governors Gate Lane, Hillsborough, BT26 6FX

Structure, Governance and Management

Missionary Container Service Trust is a company limited by guarantee and is governed by a Memorandum and Articles of Association. It was incorporated in Northern Ireland in 2007.

Objectives and Activities

The charity carries out a number of activities in furtherance of its objects. We collect donations of practical items eg clothes, toiletries, food, powdered milk, medical equipment, tools, building supplies, bedding, school desks, chairs, sewing machines, bicycles, toys and books etc from donors in Northern Ireland and arrange the shipping of the donations in 40ft containers from the charity's warehouse to Dar-es-Salaam in Tanzania. The donations are taken in the container by road to a distribution point in Zambia. All goods are shipped for use by the missionaries for the public benefit and wellbeing of the African people. The goods and materials are distributed free of charge to the beneficiaries - the African people who are in need. The charity carries out its missionary and outreach work to advance the Christian faith by supporting the practical needs of the beneficiaries in Africa (mainly Zambia) with whom certain missionaries are working. The missionaries are connected to our Church Grouping (Gospel Halls throughout the UK and further afield), and have the full confidence of the church elders and the trustees of MCST. The donations supplied by the charity is directly applied by the missionaries to the beneficiaries for the relief of poverty, advancement of education, and relief of sick and disabled persons and the promotion of their physical and

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

spiritual welfare. All items are in an inventory provided to the recipient missionary. The costs of the shipping and internal transport are paid for by the charity. The charity supplies medical equipment, education equipment and practical needs in this way and often the recipients are in the "bush" far away from towns. Donors are assured by the charity that their donations reach those in need and are applied for the purposes of the charity to advance the Christian faith, relief of poverty, advancement of education and relief of sick and disabled persons with the promotion of their physical and spiritual welfare.

Public benefit statement

Purpose 1 – Advancement of the Christian Faith

The direct benefits which flow from this purpose are the enhancement of spiritual teaching to meet the spiritual needs of the people through the practical support of the charity for missionary and outreach work by the supply of goods and materials to missionaries (religious persons) for communicating of the Christian faith to change the lives of the beneficiaries to help them find a new purpose and joy in life and live happier and more productive lives. This is evidenced by the number of beneficiaries who have learned of the Christian Faith through the materials supplied (and medical assistance given) by the Charity and used by the Missionaries in Africa. The beneficiaries of this purpose are people living overseas/ in developing countries in particular in Zambia, Africa particularly those in the "bush" and remote areas.

Purpose 2 – The Relief of Poverty

The direct benefits which flow from this purpose is that the beneficiaries in Africa have their basic needs met through practical assistance from the charity by its donations of food, clothing, equipment and goods to the beneficiaries with which to enable them to have a better life. This is evidenced by the number of people helped by the donations from the charity who are living in poverty. The beneficiaries of this purpose are the people living overseas/ in developing countries in particular in Zambia, Africa particularly those in the "bush" and remote areas.

Purpose 3 – Advancement of Education

The direct benefits which flow from this purpose include the provision by the charity of desks, chairs, books, and other educational materials and equipment which enables the education of children, young people and adults preparing them to find employment, a trade or to start a business to support themselves and their families in the future which in turn lead to better health and a reduction in poverty. This is evidenced by the number of children/young people/adults attending school and utilising the educational equipment and materials provided by the charity. The beneficiaries are those people living overseas/ in developing countries in particular in Zambia, Africa particularly those in the "bush" and remote areas.

Purpose 4 – The Relief of Sick & Disabled Persons on the Promotion of their Physical and Spiritual Welfare

The direct benefits which flow from this purpose include the provision of medical assistance through the equipment, appliances, apparatus and supplies provided by the charity for the relief treatment and rehabilitation of poor, sick and disabled persons. This includes medical equipment and expertise and practical items such as furniture and stationery, and to assist with the construction of buildings for example through provision of steel girders, roofing sheets, windows and doors, shipped out and supplied to a Hospital and constructed for the benefit of the beneficiaries such as Dipalata Hospital in Zambia for the construction of a male ward as an addition to the Hospital infrastructure in 2014/15. This enhances and supports a healthy lifestyle for all the beneficiaries assisted by the charity through the supply of medical equipment, building materials and expertise. These benefits are evidenced through improved provision of services and improved medical welfare of those who have been the recipients of these supplies including the poor, sick and disabled persons. The beneficiaries are the poor, sick and disabled people living overseas/ in developing countries in particular in Zambia, Africa particularly those in the "bush" and remote areas. Harm None of the purposes led to any harm. Private Benefit There is no private benefit flowing from any of the purposes.

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

A total of four containers were shipped in this year (2024:3).

Financial review

Total income for the year was £44,382 compared to £71,040 in the previous year.

Shipping costs were £37,166, cost of goods purchased was £2,836, paper purchases £5,294, administrative expenses £6,451 giving a total expenditure of £51,747 (2024:£79,274).

This resulted in a deficit for the year of £7,365 (2024: deficit 8,234).

Total funds were £44,345 (2024: £51,710)

Responsibilities in respect of the financial Statements.

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for the year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- 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 Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice 'Accounting and Reporting by charities (1 January 2015)'. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special Provisions relating to Small Companies

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

By order of the board



S K Craig
Trustee

16 February 2026

Date

MISSIONARY CONTAINER SERVICE TRUST

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MISSIONARY CONTAINER SERVICE TRUST

I report on the accounts for the year ended 31 December 2025 which are set out on pages 5 to 8.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

1. examine the accounts under section 65 of the Charities Act
2. follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause for concern:

1. that the accounting records were not kept in accordance with section 63 of the Charities Act
2. that the accounts do not accord with those accounting records
3. that the accounts do not comply with the accounting requirements of the Charities Act
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charities Commission for Northern Ireland, I have found no matters that require drawing to your attention.



W R Crymble
Chartered Management Accountants
3 Governors Gate Lane
Hillsborough
BT26 6FX

MISSIONARY CONTAINER SERVICE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(including summary income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds	Unrestricted Funds
	Notes	2025 £	2024 £
INCOME	2	44,382	71,040
Direct costs	3	<u>(45,295)</u>	<u>(69,970)</u>
GROSS CONTRIBUTION		(913)	1,070
Paper purchases		-	(3,200)
Administrative expenses	4	<u>(6,452)</u>	<u>(6,104)</u>
NET INCOMING RESOURCES / RESOURCES EXPENDED FOR THE YEAR		<u>(7,365)</u>	<u>(8,234)</u>
Total funds brought forward		51,710	59,944
TOTAL FUNDS CARRIED FORWARD		<u>44,345</u>	<u>51,710</u>

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BALANCE SHEET
AS AT 31 DECEMBER 2025

	2025 £	2024 £
CURRENT ASSETS		
Paper stock	-	3,200
Cash at bank and on hand	44,345	51,710
	<u>44,345</u>	<u>54,910</u>
CURRENT LIABILITIES	-	-
NET CURRENT ASSETS	<u>44,345</u>	<u>54,910</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	44,345	54,910
CREDITORS: amounts falling due after more than one year	-	-
NET ASSETS LESS LIABILITIES	<u>44,345</u>	<u>54,910</u>
FUNDS		
Unrestricted funds	44,345	54,910
TOTAL FUNDS	<u>44,345</u>	<u>54,910</u>

In preparing these financial statements:

- (a) For the year ended 31 December 2025 the company was entitled to exemption under Article 257A(2) of the Companies (Northern Ireland) Order 1986.
- (b) Members have not required the company to obtain an audit in accordance with Article 257B(2) of the Companies (Northern Ireland) Order 1986.
- (c) The trustees acknowledge their responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Article 229; and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit and loss for the financial year, in accordance with the requirements of Article 234, and which otherwise comply with the requirements of the Companies Order relating to accounts, so far as applicable to the company.
- (d) The accounts have been prepared in accordance with the special provisions in Part VIII of the companies (Northern Ireland) Order 1986 relating to small companies.

The financial statements were approved by the trustees on 16 February 2026 and signed on their behalf by:



S K Craig
Trustee

MISSIONARY CONTAINER SERVICE TRUST

NOTES

(forming part of the financial statements)

1. PRINCIPLE ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of Preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice FRS102 (Charities SORP FRS102). The accounts are prepared on an Accruals Basis.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
- Income from investments is included in the year in which it is receivable.

Resources Expended

Expenditure is recognised on an actual basis. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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NOTES (continued) (forming part of the financial statements)

2. INCOME

	2025 £	2024 £
Income received for shipping costs	42,090	50,671
Income received for goods purchased	1,780	16,545
Gifts	400	3,370
Miscellaneous income	-	339
Bank interest received	112	115
	<u>44,382</u>	<u>71,040</u>

3. DIRECT EXPENDITURE

	2025 £	2024 £
Shipping costs	37,165	51,543
Materials purchased	8,130	18,427
	<u>45,295</u>	<u>69,970</u>

4. ADMINISTRATIVE EXPENSES

	2025 £	2024 £
Rent	5,400	5,400
Insurance	920	896
Bank charges	47	62
Electricity	-	(282)
Sundry expenses	84	28
	<u>6,451</u>	<u>6,104</u>

5. TRUSTEE REMUNERATION

None of the trustees received any remuneration in the year (2024 £Nil).

6. COMPANY LIMITED BY GUARANTEE

Missionary Container Service Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the trust undertakes to contribute such amount as may be required (not exceeding £1) to the assets of the charitable company in the event of its being wound up while he or she is a member.