

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2026**

**CHURCH ON THE WAY
(WELLS FOR UGANDA H20)**

CHARITY REGISTRATION No: SC001161

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

CONTENTS

Page 3	Legal and Administrative
Pages 4 to 6	Report of the Trustees
Page 7	Independent Examiners Report
Page 8	Statement of Receipts and Payments
Page 9	Statement of Balances
Page 10	Notes to the Financial Statements

CHURCH ON THE WAY
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	SC001161
START OF FINANCIAL PERIOD	1 April 2025
END OF FINANCIAL PERIOD	31 March 2026
TRUSTEES AT 31 MARCH 2026	Mr S Wishart Mr E Henderson Mrs K Henderson
CORRESPONDENCE ADDRESS	12 Walnut Grove Blairgowrie PH106TH
GOVERNING DOCUMENT	Church on the Way (Wells for Uganda H20) was registered on the 24th May 1984 and is governed by its Trust Deed. The Trust is registered with the Scottish Charity Regulator under number SC001161. The trust is set up to raise funds to supply water wells in Africa.
BANKERS	Virgin Money
INDEPENDENT EXAMINER	Lomax Pavey MAAT Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
OBJECTS	The advancement of religion.

CHURCH ON THE WAY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2026

The Trustees present their annual report together with the financial statements of Church on the Way (Wells for Uganda H2O) for the year ended 31st March 2026.

Constitution

Church on the Way (Wells for Uganda H2O) was registered on the 24th May 1984 and is governed by its Constitutional Form. The charity is registered with the Scottish Charity Regulator under number SC001161. The charity raises funds to supply water wells in Africa.

Management of the Trust

The charity is governed by a Board of Trustees, who at present carry out the majority of the administrative duties. The charity has no paid staff, it is entirely volunteer governed, managed and operated.

Trustees are appointed in accordance with the Constitutional Form, which is the governing document of the charity. Induction of new Trustees is carried out informally. All Trustees have access to a copy of the Governing document (the Constitutional Form).

The Trustees have taken account of the Regulator's guidance on public benefit in the discharge of their responsibilities.

The Trustees endeavour to provide good governance and effective leadership of the charity by following the principles in 'Good Governance: A Code for the Voluntary and Community Sector'.

- Understanding their role (collectively and individually);
- Ensuring delivery of organisational purpose;
- Working effectively both as individuals and as a team;
- Exercising effective control over the charity;
- Behaving with integrity;
- Being open and accountable.

During the year reported on, the Trustees have continued reviewing and updating the governance and administration of the charity.

Objectives and Activities

The strategic objectives of the charity at the present time are to continue to prioritise support to enable the building of wells in Uganda. Other activities have been discontinued and the lease on the building occupied by the charity has been terminated.

The trustees achieve this by inviting donations from supporters to maintain the supply of funds to support the work.

The activities of the charity in pursuit of its charitable purposes are to make financial grants to organisations. The Trustees have complied with their duty to have due regard to guidance on public benefit published by OSCR when preparing the policies and objectives.

Grant-making Policies and Procedures

The charity carries out its charitable purposes by making grants. In accordance with the governing document of the charity, having satisfied itself that the work is continuing to a high standard, with regular progress reports being received. The Trustees have discretion to make grants within the charitable purposes.

CHURCH ON THE WAY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2026

Achievements and Performance

Main achievements in the year reported on are:

- a) The donations of the fiscal year have remained stable allowing the work to continue.
- b) Broken and redundant wells identified in communities and repaired along with completely new wells dug; at a combined cost of £24,636.70. These wells are all within the Kyegegwa district, Uganda.
- c) The maintenance programme is continuing alongside encouraging the Well Committees to contribute.
- d) Enhanced requirements for feedback to be provided on the charitable outcomes of the activities to which those funds were applied. Where possible appropriate material is made publicly available, through social media.

At end of financial year to 31st March 2026, 9 new wells have been completed and a further 21 have been repaired.

131 water points have been identified as non-functional for over 5 years and are considered abandoned, we have repaired 100 leaving 31 still to do. These figures are taken as a ballpark as it is difficult to accurately confirm.

Financial Review and Activities

In the year under review the Trustees made grants totalling £24,733 to the work in Uganda, Africa.

The Trustees were satisfied with the quality of feedback they received and the wide range of benefits to local communities which is an outworking of the Christian faith and promotion of the gospel.

Plans for Future Periods

The Trustees are in agreement to operate the charity on a similar basis in the future, continuing to work within the Kyegegwa District which has an estimated population of 440,000*.

*according to population statistics for Kyegegwa District, Uganda

Risk Management

The principal risks are reviewed, and the risk reduction and management procedures are managed on an ongoing basis. The main major risks are significant reduction of expected income to enable appropriate levels of funding to be distributed in grants to suitable applicants. Active management and promoting awareness of the charity and encouraging supporters to make donations are the main methods used to address those risks.

CHURCH ON THE WAY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2026

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

The Trustee's policy is to hold a minimum of £1,000 free reserves as a contingency to cover unexpected costs or falls in income. The trustees do not intend to make grants or other payments unless funds are available.

Public Benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Office of the Scottish Charity Regulator's guidance on public benefit before deciding what activities the charity should undertake.

Trustees' Responsibilities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities and Trustee Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. 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.

Approved by the Trustees on

13 August 2026

Signed on their behalf by

KATRINA HENDERSON

Signature:

Katrina B. Henderson

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Church On The Way (Wells for Uganda H2O) on the accounts for the year ended 31st March 2026 set out on pages

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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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

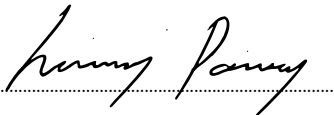
In the course of my examination, no matter has come to my attention

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 comply with Regulation 9 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.



Lomax Pavey MAAT
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17th August 2026

CHURCH ON THE WAY

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2026 £	TOTAL 2025 £
RECEIPTS					
a) Donations and Legacies	1a	19,424	-	19,424	23,809
TOTAL		19,424	-	19,424	23,809
PAYMENTS					
a) Charitable Activities	2a	25,837	-	25,837	25,470
TOTAL		25,837	-	25,837	25,470
NET RECEIPTS/(PAYMENTS)		(6,413)	-	(6,413)	(1,660)
SURPLUS/ (DEFICIT) FOR THE YEAR		(6,413)	-	(6,413)	(1,660)

All of the organisation's operations are classed as continuing.

The notes on page 10 form part of these accounts.

CHURCH ON THE WAY
STATEMENT OF BALANCES
AS AT 31 MARCH 2026

	Unrestricted Fund £	Restricted Fund £	31-Mar-26 Total £	31-Mar-25 Total £
ASSETS				
Cash Funds:				
Cash and bank balances at start of year	9,183	-	9,183	10,843
Surplus / (deficit) shown on receipts and payments account	(6,413)	-	(6,413)	(1,660)
Cash and bank balances at end of year	2,770	-	2,770	9,183
LIABILITIES:				
Independent Examiners Fee	492	-	492	480
TOTAL	492	-	492	480

Approved by the Trustees on 13 August 2026

Signed on their behalf by KATRINA HENDERSON

Signature: Katrina D. Henderson

CHURCH ON THE WAY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2026

Basis of preparation:

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1. RECEIPTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2026 £	TOTAL 2025 £
a) Donations and Legacies				
Donations and gifts	18,214	-	18,214	22,922
Gift Aid	1,210	-	1,210	887
	19,424	-	19,424	23,809

2. PAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2026 £	TOTAL 2025 £
a) Charitable Activities				
Well Construction and Maintenance Support	24,733	-	24,733	23,804
Uganda Outreach Expenses	-	-	-	1,047
Gifts & Donations	351	-	351	-
Bank Charges	175	-	175	163
Independent Examiner's Fee	480	-	480	456
Travel Expenses	98	-	98	-
	25,837	-	25,837	25,470

3. RESTRICTED FUNDS

No restricted funds were held by the charity in this or the previous financial year.

4. TRUSTEE PAYMENTS

No payments were made to trustees of related parties during this or the previous financial year.