Missio Scotland

Scotland · Charity number SC014858

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1931-05-08
Register	View on the OSCR register

Contact

Address	St Andrews 4 Laird Street Coatbridge ML5 3LJ
Website	www.missioscotland.com

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty','the advancement of education','the advancement of religion','the advancement of health','the advancement of human rights, conflict resolution or reconciliation','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Collect funds for the support of missionary endeavours. Receive donations which are remitted to Rome to transfer to impoverished Diocese to assist with projects such as building schools and churches

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems'

Objectives: (a) for the promotion of the Christian faith and in particular the development of the Roman Catholic religion. (b) for the benefit of (but not limited to) the Roman Catholic institutions of The Society for the Propagation of the Faith, The Society of St Peter the Apostle, The Society of the Holy Childhood and the Pontifical Missionary Union (which institutions, collectively, are known as the Pontifical Mission Societies) or such other charitable Roman Catholic institution(s) as the Directors may from time to time and in their sole discretion determine. (c) for the relief of poverty. (d) for the relief of suffering and distress. (e) for any other charitable purposes in connection with the Roman Catholic religion. and/or (f) for the implementation or assistance in implementing any charitable purpose(s) as defined above which the Company may from time to time by minute resolve upon.

Geography

- **Main operating location:** North Lanarkshire
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£432,376	£414,176	-	3
2024-12-31	£448,163	£484,979	-	3
2023-12-31	£419,738	£501,288	-	3
2022-12-31	£528,806	£460,600	-	5
2021-12-31	£370,194	£238,432	-	5
2020-12-31	£279,452	£500,766	-	5

Accounts

REGISTERED COMPANY NUMBER: SC283086 (Scotland)
REGISTERED CHARITY NUMBER: O14858

Audited Financial Statements
for the Year Ended
31 December 2025

for

MISSIO SCOTLAND

**Contents of the Financial Statements
for the Year Ended 31 December 2025**

MISSIO SCOTLAND

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives of the Charity
The objectives of the charity are:

a. "The promotion of the Christian faith and in particular the development of the Roman Catholic religion."

b. "For the benefit of (but not limited to) the Roman Catholic institutions of the Society for the Propagation of the Faith, The Society of St. Peter the Apostle, The Society of the Holy Childhood and the Pontifical Missionary Union, (which institutions are known collectively as the Pontifical Mission Societies) or such other charitable Roman Catholic institution(s) as the Directors may from time to time and in their sole discretion determine."

c. The relief of poverty, suffering and distress.

d. For any other charitable purpose in connection with the Roman Catholic religion.

(c.f. Memorandum 3.1)

Significant activities
Engaging with Children

Missio Scotland's engagement with the Catholic primary schools in the country centres round a programme called the Five Star Missio Scotland Schools initiative, launched in 2022 to encourage deeper engagement with the Pope's charity for overseas mission. Schools gain stars by completing activities such as:

> Praying the Mission Rosary
> Fundraising
> Commissioning Mission Champions
> Staging missionary saints plays
> Entering the Christmas art competition

Schools achieving all five stars receive a Missy Moo mascot and can progress to Bronze, Silver, and Gold Flag awards through continued participation and fundraising.

43 schools were visited by the Gerard Gough, the communications and education officer, during which he presented the vision of Missionary Children, the Scottish name for the Pontifical Society of the Holy Childhood, as a means of showing solidarity with children in other parts of the world.

Engagement with Parishes
The main engagement with Catholic parish communities in Scotland has its focus during October, a month dedicated to awareness of the missionary work of the Church. The penultimate Sunday in October is designated as 'Mission Sunday' which is celebrated in every parish in every country in the world. It on that Sunday that a special collection is taken up for the Church in mission territories which is the main source of income for the Society of the Propagation of the Faith.

Appeals are made in a small number of parishes for the Society of St Peter the Apostle which funds the education of seminarians and novices from mission countries.

Public benefit
Missio Scotland constitutes a public benefit as defined by FRS 102.

STRATEGIC REPORT

Achievements and performance

The activities of the Charity have three functions:-

1. The Animation of the members of the Catholic Church in Scotland particularly in relations to the Church's missionary duty.

2. The Collection of funds for the support of the Church's missionary endeavours.

3. The fostering of prayer for the work of the Church and for those in need or distress.

These functions are carried out in relation to the specific sectors of the Church's life entrusted to the four societies.

A. Society for the Propagation of the Faith.

The mission entrusted to this Society may briefly be stated as, to foster interest in universal evangelisation among all sectors of the People of God, and to promote spiritual and material aid among local Churches.The principal means of achieving this task is through the direction of the parochial activities during the month of October and in particular on the penultimate Sunday of that month known as Mission Sunday.The Society supplied Scriptural and Liturgical resources to every Catholic Parish in Scotland as well to other religious institutions.

Achievement and performance

Funds donated in 2025 totalled £136,348. The funds raised in 2025 will be distributed in 2026 from the grant applications approved by the Superior Council in May 2026.

The assistance given for projects and support during 2025 is reflected in the following financial statements.

Funds raised were sent to projects in Bangladesh and Indonesia. These included the following:

Bangladesh:

Subsidy to help the Diocese of Rajshahi: £20,673.
Subsidy to help the Diocese of Sylhet and support of catechists: £36,192.
Extension of SMRA convent at Lokhipur: £12,589.
Construction of a chapel with a multipurpose hall at Nihar Punjee under Sreemangal parish: £14,162.
Construction of a chapel at Nunchora Punjee under Lokhipur parish: £19,670.

Indonesia

Subsidy to help the Diocese of Tanjungkarang: £981.

Other:

Fees for students in Roman colleges: £23,589.
Secretariat costs: £8,492.

B. Society of St. Peter the Apostle.

This finances the education of young men training for the priesthood and the formation of young women who have entered religious life. Funds come from appeals in parishes in Scotland but the majority of money is given by individual donors and groups.

Achievement and performance

In 2025 the total funds donated amounted to £31,465. This was all donated to St Paul's Major Seminary, Fort Portal, Uganda.

C. Society of the Holy Childhood.

In Scotland the Society of Missionary Children is better known as the Holy Childhood and the funds for its work are raised by the children attending Catholic primary schools throughout the country as well as individual donors.

Report of the Trustees
for the Year Ended 31 December 2025

Achievement and performance
In 2025, funds donated amounted to £42,992, sent to Kenya and Bangladesh as below:

Kenya
Subsidy for the Diocese of Bungoma: £6,294.
Contribution to Our Lady of Peace School, Chebukaka: £9,442.
Subsidy for the Diocese of Garissa: £3,260.
Contribution to Mission Rehab Centre, Wajir County: £3,934.
Contribution to Sisters of St Joseph Holy Angels Primary School, Hola: £1,180.
Contribution to St Jude Academy, Garissa: £3,147.

Bangladesh
Contribution to St Teresa & Bl Moreau Hostels, Sreemangal: £6,294.
Contribution to St Andrew & Blessed Leone Hostel, Aliacherra: £3,934.
Contribution to Diocese of Sylhet healthcare for poor children £5,507.

D. Pontifical Missionary Union.
The mission entrusted to this society may briefly be stated as, to foster missionary consciousness and formation of priests, seminarians, members of institutes of consecrated life and societies of apostolic life and their candidates, as well as lay missionaries directly involved in universal missionary activity.

Sister organisations in Ireland and England provide a wealth of material for this form of missionary animation, consequently Missio Scotland confines itself to participating with and supporting conferences of those interested and involved in mission animation.

The Pontifical Missionary Union does not normally raise funds.

E. Special Projects
Rome permits each national office of the Pontifical Mission Societies to retain a small portion of income from each of the societies to be used to fund particular projects in mission territories. The purpose of this is to enable a more personal connection between Missio and the beneficiaries and which can be used to highlight the work of the societies in campaigns such as Mission Sunday. In 2025, funds donated to special projects totalled £13,065 and were spent as follows:

Bishops Conference, Liberia: £2,295.
Dispensario San Juan Pablo II, Oruro: £8,270.
Our Lady of Victory Missionary Sisters, Inc. £2,500.

Bolivia was Missio Scotland's focus country for 2025.

Health issues in Bolivia are many and multi-faceted. The country's indigenous peoples make up more than 40 per cent of its population-51 per cent in Oruro-and face health challenges such as an increasing prevalence in diabetes and cancer. Unhygienic water supplies, inadequate waste management and air pollution all contribute significantly to many illnesses. In more rural areas-and despite being a city, Oruro would fall into that category-medical centres, hospitals, doctors and nurses are scarce, but respiratory diseases and malnutrition are common. Many Bolivians also lack health insurance, making it hard for them to afford the necessary medical care.

Caring for children
The situation for children in the country is particularly distressing. Bolivia is the second poorest country in South America and this poverty affects the youngest in their society greatly. For example, one child in 37 dies before their fifth birthday. 13 per cent of children are out of school and 26 per cent are engaged in child labour. One in three children in Bolivia suffer from malnutrition, with 16 per cent of those suffering stunting as a result. Approximately 20 per cent of girls are married before the age of 18 and in some areas 50 per cent of girls under the age of 16 are pregnant. Pollution in the country can also have long-term consequences for children's health and wellbeing.

Health issues, however, are not always as visible, but in Oruro, while being shown around the St John Paul II Clinic, the sight and sounds of a nine-year-old boy struggling for breath in one of the treatment rooms, highlighted those medical needs in a very stark manner.

Mercifully, Missio Scotland has been able to provide some assistance to the clinic and children suffering from respiratory illnesses by purchasing medicines to treat such ailments.

Women's wellbeing
The impact that Missio Scotland will make via its support for healthcare projects in Bolivia, however, won't simply be restricted to children, but will also support the needs of women there too.
Missio Scotland is supporting projects that will greatly benefit women's health in the diocese. Not only have funds been provided for hormone replacement therapy treatments, but a brand new ultrasound machine has been purchased for the clinic too.

Financial review
Principal funding sources
The principal funding sources of the charity are the Church membership, their friends and the parents, teachers and pupils of Catholic schools.

In an era where many demands were made on the generosity of the Scots people, Missio can be grateful for the support of the Church members and their readiness to assist the Church in its outreach, both spiritual and material.

Investment policy
The Charity holds all its funds on short-term deposit with its bankers.

Reserves policy
The overall intention of the Trustees is to distribute as much of the monies raised as possible. However the Trustees are also aware of the need for the charity to have free reserves in order that it may function effectively and meet its day to day obligations as well as have monies in reserve to meet unforeseen commitments and emergencies. The Trustees deem that the level of free reserves i.e those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed should be approximately 9 months expenditure.

Detailed financial review

Expenditure totalled £414,176 in the year compared to £484,979 in 2024. Of this £210,805 (2024 - £240,938) was for grants distributed to missionary dioceses. These grants are transmitted to their recipients through the Papal Nunciatures of the receiving countries. £13,065 was granted to special projects in the year.

Financial position

The balance sheet shows total funds of £482,209 (2024 £464,009).

The charity's policy is to distribute the bulk of its reserves annually. The recipients of its distributions are agreed by national directors of the worldwide Pontifical Mission Societies and ratified by the charity's Trustees.

Funds totalling £258,502 (2024- £232,900) have been designated for the distribution to missionary dioceses in the coming year and for the funding of associated administrative support.

Funds totalling £129,374 (2024 - £131,970) have been set aside as a tangible fixed assets funds to represent the net book value of the charity's tangible fixed assets which are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable.

Included in total funds are restricted funds totalling £1,451 (2024 - £14,156). These monies have either been raised for, and their use restricted to specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 17 to the accounts.

Funds available to support the day-to-day work of the charity are shown on the balance sheet as general funds and total £84,983.

The Charity has no contingent liabilities.

STRATEGIC REPORT
Future plans
Coordination of World Mission Sunday
The Pope entrusts Missio to coordinate the celebration of World Mission Sunday which is celebrated all over the world on the penultimate sunday of October. Donations collected on the day support the work of missionaries and the young churches as they build schools, provide healthcare and share faith, often in difficult and dangerous circumstances, so that all may know God's love and live a life of dignity. The charity will continue to encourage every Catholic parish and community in Scotland to participate in World Mission Sunday through their prayers and donations to the work of the overseas mission of the Church.

World Mission Day 2026
The day, which will be celebrated on October 18, 2026 will also commemorate the 100 years of its institution, established by Pope Pius XI at the proposal of the Pontifical Society for the Propagation of the Faith.

The motto chosen by Pope Leo XIV -"One in Christ, united in the mission"- recalls the spirit of his own pontifical motto, "In Illo uno unum", and seeks to underscore the unity of the faithful in faith, founded on Christ's communion with the Father, as the basis of the Church's universal evangelizing mission.

This Day will be "a privileged occasion in which the entire Church unites in prayer for the missionaries and for the fruitfulness of their apostolic work."

Mission and education
The charity will continue to develop educational mission-focused materials for schools and make efforts for these to be more widely available.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is controlled by its governing document, its Articles of Association.

Recruitment and appointment of directors and national council
Directors
In terms of Articles of Association, the directors of the company are the Roman Catholic Archbishop of St. Andrew's and Edinburgh; The Roman Catholic Archbishop of Glasgow and the bishop with responsibility for mission appointed by the Conference of Bishops of Scotland. "In addition, the board of directors may co-opt ten other persons to be directors from time to time who need not be members of the company, but one of whom is approved by the Congregation for the Evangelisation of Peoples as being the National Director." (c.f. Art. 30)

The other directors named above, have specific duties regarding the individual Societies, the interests of which are served by the charity.

National Council
The bishops of Scotland each appoint a representative to Missio Scotland for their dioceses. These representatives form the National Council of Missio Scotland and meet twice annually as a matter of course and otherwise as necessary.

Operational management
The activities of the company are supervised by the National Director and his colleagues, who represent the interests of the three fundraising societies, (APF, SPA and Missionary Children)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of management

Those co-opted for the management of the charity are drawn from experienced diocesan personnel of the Roman Catholic Church in Scotland. These persons are already skilled in day to day affairs of the Church as well as in the management of Church charities.

The "National Director" attends an annual training course and disseminates the information received among the National Council, leading training sessions where appropriate.

Risk management

The board have assessed the major risks to which the Charity is exposed, in particular to the operations and finances of the Charity, and have undertaken steps to mitigate them.

The threat from data and cyber security is a significant and increasing risk for all organisations including Missio. Considerable effort and continued investment will be made to minimise the risk by reviewing processes and IT systems.

The majority of income received is from voluntary sources and obtained from the generosity of supporters. The reputation of Missio and indirectly that of the Catholic Church can potentially have a material impact on the level of funds received. Missio seeks to uphold the charity's reputation in its dealings with dioceses overseas and its supporters.

Report of the Trustees
for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT
Historical Foundation

For the greater effectiveness of the Mission of the Catholic Church, the Roman Pontiff brought together disparate groups that provide funding, animation, collaboration and assistance for those working in Mission. These are known as the Pontifical Mission Societies. Within Church administration the societies fall under the patronage of the Congregation for the Evangelisation of People.

These groups are properly titled:-

1. The Society for the Propagation of the Faith - (APF)
2. The Society of St. Peter the Apostle - (SPA)
3. The Society of the Holy Childhood - (Missionary Children)
4. The Pontifical Missionary Union - (Missionary Union)

These Societies had been established by national conferences of Bishops to foster the cooperation of Local churches in the Universal Mission of the Church.

At the date of these accounts, under the control of a National Director, these four Societies are established in 138 countries. The four Societies are administered as one body. In some countries this title is shortened to Missio.
Each Society animates a different sector of Church life and are known in Scotland as "Missio Scotland".

The Pontifical Mission Societies were established in Scotland in 1923 at the request of the Scottish Bishops led by James Smith and Donald McIntosh and the statutes of the new Institute were approved by the Supreme Council in June of that year.

While nationally autonomous and with their own governance, the Pontifical Mission Societies utilise a central secretariat based in the Vatican City State. Applications for grants and assistance are channelled through the Secretariat and prepared for the approval or otherwise of the National Directors in General meeting, known as the Supreme Council.

So approved, projects and grants are offered to individual National Directors for funding.

Safeguarding
Missio has adopted and implemented the policy of safeguarding - In God's Image V2.

IN GOD'S IMAGE is intended to explain and to direct the approach to Safeguarding that is to be practised at every level of the Catholic Church in Scotland. For the public, and for Catholic faith communities in particular, it was written to explain how the Catholic Church in Scotland makes every effort to protect from all forms of harm and abuse all children and adults who are vulnerable or at risk. It was also written to direct those who are responsible for managing Safeguarding arrangements in parishes, dioceses, Religious Institutes and Catholic organisations on how to comply with a framework of 8 national Safeguarding standards.

In this sense, IN GOD'S IMAGE is in accord with the direction of Pope Francis for Episcopal Conferences to strengthen their safeguarding guidelines so that they are understood to be "rules and not simply indications..

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC283086 (Scotland)

Registered Charity number
O14858

Registered office
Waterloo Chambers
19 Waterloo Street
Glasgow
G2 6AH

MISSIO SCOTLAND

Report of the Trustees
for the Year Ended 31 December 2025

RESTRICTED FUNDS
Restricted funds are made up of amounts administered on behalf of Stipends, and the Father Veasey Mission Project. The stipends relate to monies collected in respect of the celebrations of Masses that are to be distributed for this purpose. The Father Veasey Mission Project is for the continued support of a school and clinic in Latin America; this project has ceased.

Report of the Trustees
for the Year Ended 31 December 2025

DESIGNATED FUND
Movements in the designated funds of the company are given in note 17 to the accounts.
From the surplus of donations received over expenditure each year, the National Director designates the amount available for distribution in the following year. This sum is then used to fund projects that have been approved by the Superior Council, and distributed within the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Missio Scotland for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, WDM Associates (Statutory Auditors), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 June 2026 and signed on the board's behalf by:

+LW N. Cushley

Most Rev. Leo William Cushley - Trustee

Report of the Independent Auditors to the Trustees and Members of Missio Scotland

Opinion
We have audited the financial statements of Missio Scotland (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:
- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;

Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees and Members of Missio Scotland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Bonomy (Senior Statutory Auditor)
for and on behalf of WDM Associates (Statutory Auditors)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

16 June 2026

MISSIO SCOTLAND

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	424,341	6,235	430,576	446,363
Investment income	3	1,800	-	1,800	1,800
Total		426,141	6,235	432,376	448,163
EXPENDITURE ON					
Raising funds	4	40,489	-	40,489	37,085
Charitable activities	5				
Charitable activities		354,747	18,940	373,687	447,894
Total		395,236	18,940	414,176	484,979
NET INCOME/(EXPENDITURE)		30,905	(12,705)	18,200	(36,816)
RECONCILIATION OF FUNDS					
Total funds brought forward		449,853	14,156	464,009	500,825
TOTAL FUNDS CARRIED FORWARD		480,758	1,451	482,209	464,009

MISSIO SCOTLAND

Balance Sheet
31 December 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	129,374	131,970
CURRENT ASSETS			
Debtors	13	16,239	32,939
Cash at bank and in hand		348,854	304,641
		365,093	337,580
CREDITORS			
Amounts falling due within one year	14	(12,258)	(5,541)
NET CURRENT ASSETS		352,835	332,039
TOTAL ASSETS LESS CURRENT LIABILITIES		482,209	464,009
NET ASSETS		482,209	464,009
FUNDS	17		
Unrestricted funds:			
General fund		84,983	84,983
Tangible fixed assets fund		129,374	131,970
Designated Funds		258,502	232,900
Special Projects		7,899	-
		480,758	449,853
Restricted funds:			
Stipends		902	3,153
Father Veasey Mission Project		549	11,003
		1,451	14,156
TOTAL FUNDS		482,209	464,009

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2026 and were signed on its behalf by:

+ L W N. Cush

Most Rev. Leo William Cushley - Trustee

Cash Flow Statement
for the Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	47,518	(54,434)
Net cash provided by/(used in) operating activities		47,518	(54,434)
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,305)	-
Net cash (used in)/provided by investing activities		(3,305)	-
Change in cash and cash equivalents in the reporting period		44,213	(54,434)
Cash and cash equivalents at the beginning of the reporting period		304,641	359,075
Cash and cash equivalents at the end of the reporting period		348,854	304,641

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	18,200	(36,816)
Adjustments for:		
Depreciation charges	5,901	5,214
Decrease/(increase) in debtors	16,700	(16,524)
Increase/(decrease) in creditors	6,717	(6,308)
Net cash provided by/(used in) operations	47,518	(54,434)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank and in hand	304,641	44,213	348,854
	304,641	44,213	348,854
Total	304,641	44,213	348,854

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.The following specific policies are applied to particular categories of income:

(a) Donations
Donations are included in the year in which they are receivable and the amount can be measured reliably.

(b) Legacies
Legacies are included once the charity has been advised by the personal representative of an estate that payment will be made and the amount involved can be quantified.

(c) Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Grants payable represent the subsidies made in the year from donations collected in the previous year. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

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

Fund accounting
Unrestricted general funds are funds which are available for use in accordance with the statutes, at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a particular purpose.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.Creditors are normally recognised at their settlement amount after allowing for any discounts due.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	2,231	49,734
Gift aid	6,428	10,973
Legacies	10,000	15,000
Other income	7,762	7,376
Society for the Propagation of the Faith	333,494	295,921
Society of St Peter the Apostle	15,531	11,243
Society of Holy Childhood	54,720	54,681
Father Veasey Mission Project	410	1,435
	430,576	446,363

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	1,800	1,800

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Mission rosaries and candles	4,740	571
Promotion materials	34,079	35,195
Advertising	1,670	1,319
	40,489	37,085

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	242,810	130,877	373,687

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. GRANTS PAYABLE

	2025	2024
	£	£
Society for the Propagation of the Faith		
Bangladesh	103,286	125,519
Indonesia	981	-
Fees for students in Rome colleges	23,589	30,292
Secretariat costs	8,492	11,172
	136,348	175,177
Society of St Peter the Apostle		
Uganda	31,465	27,956
Society of Holy Childhood		
Nigeria	-	19,512
India	-	18,293
Kenya	27,257	-
Bangladesh	15,735	-
	42,992	37,805
	210,805	240,938
Special Projects		
Bishops' Conference Liberia	2,295	-
Dispensario San Juan Pablo II, Oruro	8,270	-
Our Lady of Victory Missionary Sisters, Inc.	2,500	-
Cameroon	-	45,000
Nigeria garments making skills for unemployed girls	-	5,000
Nigerian library	-	10,000
Democratic Republic of Congo - Xaverian Missionaries	-	6,200
Sri Lanka - Istituto Pie Madre Della Nigrizia	-	1,500
	13,065	67,700
Restricted Funds		
Uganda	-	5,000
Lesotho	2,672	-
Sri Lanka	5,404	-
Father Veasey project	10,864	-
	18,940	5,000
	242,810	313,638

continued...

7. SUPPORT COSTS

	Unrestricted funds £	Restricted funds £	2024 Total £	2024 Total £
Staff costs	83,141	-	83,141	86,034
Staff training and welfare	752	-	752	568
Postage and stationery	4,607	-	4,607	4,966
Telephone	1,800	-	1,800	1,843
Heat and light	2,099	-	2,099	3,399
Water rates	818	-	818	726
Insurance	2,039	-	2,039	1,878
Motor expenses	12,192	-	12,192	13,121
Repairs and maintenance	2,343	-	2,343	3,230
Travel	1,809	-	1,809	2,618
Computer expenses	3,160	-	3,160	2,176
Bank charges	1,206	-	1,206	1,178
Mission trip	1,543	-	1,543	2,915
Sundries	335	-	335	286
Meetings	590	-	590	-
Depreciation	5,901	-	5,901	5,214
Auditor remuneration	5,520	-	5,520	5,142
Exchange rate (gain)/loss	1,022	-	1,022	(1,038)
	130,877	-	130,877	134,256

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	5,901	5,214

9. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,520	5,142

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Management and administration	3	4

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2025	228,456	8,720	10,504	247,680
Additions	-	-	3,305	3,305
Disposals	-	-	(7,388)	(7,388)
At 31 December 2025	228,456	8,720	6,421	243,597
DEPRECIATION				
At 1 January 2025	97,484	8,138	10,088	115,710
Charge for year	4,568	90	1,243	5,901
Eliminated on disposal	-	-	(7,388)	(7,388)
At 31 December 2025	102,052	8,228	3,943	114,223
NET BOOK VALUE				
At 31 December 2025	126,404	492	2,478	129,374
At 31 December 2024	130,972	582	416	131,970

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Donations made in period and not remitted until after the period end	13,021	13,898
Prepayments and accrued income	3,218	19,041
	16,239	32,939

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	12,258	5,541

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	10,169	8,906
Between one and five years	4,709	12,787
	14,878	21,693

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	129,374	-	129,374	131,970
Current assets	363,642	1,451	365,093	337,580
Current liabilities	(12,258)	-	(12,258)	(5,541)
	480,758	1,451	482,209	464,009

17. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	84,983	-	-	84,983
Tangible fixed assets fund	131,970	(5,901)	3,305	129,374
Designated Funds	232,900	49,871	(24,269)	258,502
Special Projects	-	(13,065)	20,964	7,899
	449,853	30,905	-	480,758
Restricted funds				
Stipends	3,153	(2,251)	-	902
Father Veasey Mission Project	11,003	(10,454)	-	549
	14,156	(12,705)	-	1,451
TOTAL FUNDS	464,009	18,200	-	482,209

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Tangible fixed assets fund	-	(5,901)	(5,901)
Designated Funds	426,141	(376,270)	49,871
Special Projects	-	(13,065)	(13,065)
	426,141	(395,236)	30,905
Restricted funds			
Stipends	5,825	(8,076)	(2,251)
Father Veasey Mission Project	410	(10,864)	(10,454)
	6,235	(18,940)	(12,705)
TOTAL FUNDS	432,376	(414,176)	18,200

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	84,983	-	84,983
Tangible fixed assets fund	137,184	(5,214)	131,970
Designated Funds	242,061	(9,161)	232,900
Special Projects	25,000	(25,000)	-
	489,228	(39,375)	449,853
Restricted funds			
Stipends	2,029	1,124	3,153
Father Veasey Mission Project	9,568	1,435	11,003
	11,597	2,559	14,156
TOTAL FUNDS	500,825	(36,816)	464,009

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Tangible fixed assets fund	-	(5,214)	(5,214)
Designated Funds	397,904	(407,065)	(9,161)
Special Projects	42,700	(67,700)	(25,000)
	440,604	(479,979)	(39,375)
Restricted funds			
Stipends	6,124	(5,000)	1,124
Father Veasey Mission Project	1,435	-	1,435
	7,559	(5,000)	2,559
TOTAL FUNDS	448,163	(484,979)	(36,816)

Designated funds
The purpose of the fund is to hold monies destined for the support of projects in missionary dioceses. The fund also covers related administrative support costs.

Tangible fixed asset fund
The tangible fixed asset fund represents the net book value of the charity's tangible fixed assets. A decision was made to separate this fund from the general fund of the charity in recognition of the fact that tangible fixed assets are essential to the day to day work of the charity and as such their value should not be regarded as funds that would be realisable with ease in order to meet future contingencies.

Special projects fund
The special projects fund is a designated fund, the purpose of which is to be able to support projects and appeals in addition to the support given to the 3 societies funded by the charity. The special projects funded are at the discretion of the national director.

Restricted funds
The specific purposes for which the funds are to be applied are as follows:

Stipends - Mass stipends are distributed to priests in missionary dioceses, who in turn undertake to celebrate Mass for the intention of the donor.

Father Veasey Mission Project - This project is for the continued support of a school and clinic in Latin America.

continued...

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.