

REGISTERED CHARITY NUMBER: SC036599

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
THE WORD CHARISMATIC MINISTRIES INTERNATIONAL**

Best Option Konsult Limited
Chartered Management Accountants
17 Brewhouse Road
Woolwich, London, SE18 5SJ

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Unaudited Accounts for the Year Ended 30 September 2025

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For the year ended 30 September 2025

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THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Report of the Trustees
For the year ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 and the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2015.

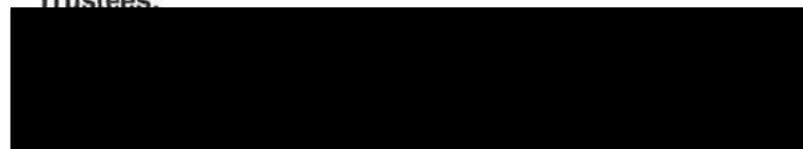
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number:
SC036599

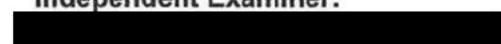
Principal Address:



Trustees:



Independent Examiner:



Chartered Management Accountant
Best Option Konsult Limited
17 Brewhouse Road
London
SE18 5SJ

Bankers:

Lloyds TSB
Glasgow North Business & Commercial
3rd Floor, 193 Bath Street
Glasgow
G2 4HU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated association. It is controlled by its governing document - a trust deed.

Appointment of Trustees

Trustees are selected from Christians of any denomination in the United Kingdom and are appointed by the agreement of existing trustees.

Trustees Induction and Training

New and existing trustees receive training on their expected roles and responsibilities.

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Unaudited Financial Statements for the Year Ended 30 September 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT - Continued

Organisation

The activities of The Word Charismatic Ministries International are governed by its trust deed administered by the Board of Trustees. The Board meets regularly to make decisions on assigning responsibilities for the day-to-day running of activities to individual Board members.

Risk Management

The trustees have a responsibility to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and errors.

OBJECTIVES AND ACTIVITIES

Principal Activity

Our purpose as contained in the trust deed is to promote the advancement of Christian Faith. The relief of and the preservation and protection of physical and mental health through prayers, propagation of biblical knowledge regarding healthy living and aids to the less privileged within the acceptable limits of this trust deed and in accordance with Scottish or U.K charity law. We also undertake the relief of poverty through the propagation of knowledge; aid to the less privileged within the acceptable limits of this deed and in accordance with Scottish or U.K. charity law.

This is achieved through holding weekly meetings and conducting programmes for the alleviation of poverty, assisting the homeless and ministering to the spiritual needs of all members of the church and society at large.

ACHIEVEMENT AND PERFORMANCE

During the year ended 30 September 2025, physical Sunday and mid-week services have fully returned to their previous patterns throughout the year.

The activities of the church are heavily dependent on the willing commitment of many volunteers in the congregation to assist the pastor in his role and to advance the objects of the church. Now that normalcy has returned, the charity is optimistic that things would get better in the years to come.

Financial Review

The charity received a gross income of £60,984 during the year. This represents a decrease of 19.8% below 2024 level. A total of £63,448 in expenses was incurred, and this represents a decrease of 17.2% below 2024 level.

Members of the congregation are encouraged, in so far as they are able, to give regularly, with the benefit of gift aid declaration, ideally by direct credit into the church bank accounts, and without applying any restriction to its use, to support the ongoing work of the church. As the church is most likely to be dependent on the generosity of its congregation in their voluntary giving for providing most of the income that is required to enable the church meet its financial commitments and undertake its charitable activities, the pastor and trustees are eternally grateful to all the members that have given consistently, and sometimes sacrificially, throughout the year.

Funds

All the funds held by the charity were unrestricted and could be applied in line with the charity's charitable objects as deemed fit by the trustees.

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Unaudited Financial Statements for the Year Ended 30 September 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT - Continued

Reserves Policy

It is the policy of the charity to maintain reserves at a level sufficient to meet planned expenditure requirements for the next three months. As at 30 September 2025, the charity held £10,184 in reserves, about 19.5% lower than the level attained in 2024.

Incoming Resources

Incoming resources for the year ended 30 September 2025 was £60,984 (2024: £76,024).

Resources Expended

Charitable expenditure was £63,448 compared to £76,585 in 2024, a 17.2% decrease. Efforts are being made to continually rebuild the charity's reserves, economic environment permitting.

PLANS FOR THE FUTURE

It is the intention of the trustees to continue promoting the core objectives of the charity in Scotland.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

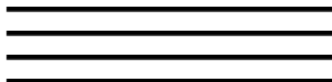
The trustees are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2015.

The law applicable in Scotland requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and for the incoming resources and application of resources of the charity for that period. In preparing these accounts, 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;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts 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 that disclose with reasonable accuracy at any time, the financial position of the charity and enable them ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provision of the charity's 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.

On behalf of the Board of Trustees on 30 - 12 /2025.



THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Unaudited Financial Statements for the Year Ended 30 September 2025

**Independent Examiner's Report to the Trustees of
The Word Charismatic Ministries International**

report on the accounts of the charity for the year ended 30 September 2025 as set out on pages seven to eleven.

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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 the independent examiner's Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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

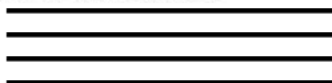
In the course of my examination, no matter has come to my attention:

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 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.



Signed:



Date: 31/12 /2025

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Unaudited Financial Statements for the Year Ended 30 September 2025

Statement of Financial Activities
For the Year Ended 30 September 2025

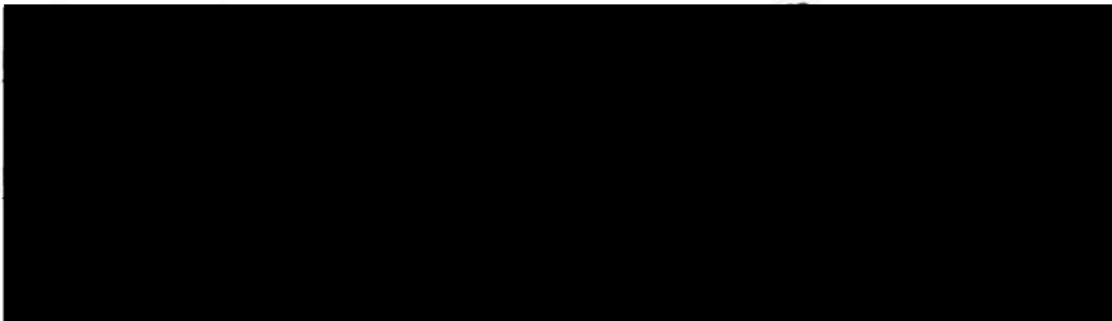
		30 Sept 2025	30 Sept 2024
		Unrestricted Funds	Unrestricted Funds
	Notes	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	6	60,984	76,025
RESOURCES EXPENDED			
<u>Cost of generating voluntary income</u>			
Charitable Activities			
Direct Charitable Costs		61,648	74,805
Governance Costs		<u>1,800</u>	<u>1,780</u>
Total resources expended		<u>63,448</u>	<u>76,585</u>
Net Incoming Resources		(2,464)	(561)
Funds brought forward		<u>12,648</u>	<u>13,209</u>
Funds carried forward	7	<u>10,184</u>	<u>12,648</u>

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Unaudited Financial Statements for the Year Ended 30 September 2025

Balance Sheet As At 30 September 2025

		30 Sept 2025	30 Sept 2024
		Unrestricted Funds	Unrestricted Funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	0	0
 CURRENT ASSETS			
Cash at bank		3,250	5,312
Debtors	4	<u>7,723</u>	<u>8,772</u>
Total Current Assets		<u>10,973</u>	<u>14,084</u>
 CREDITORS			
Amounts falling due within one year		790	1,437
 NET CURRENT ASSETS		<u>10,184</u>	<u>12,648</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,184</u>	<u>12,648</u>
 FUNDS			
Unrestricted funds	7	<u>10,184</u>	<u>12,648</u>

The financial statements were approved by the Board of Trustees on 30/12/25 and signed on its behalf by:



THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Notes to the Financial Statements for the Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Basis of Financial Statement Preparation

The financial statements have been prepared on an accrual basis for the year ended 30 September 2025.

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustees Investment (Scotland) Act 2005 (as amended by the Public Services Reform (Scotland) Act 2010) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included in 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 accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading, they were allocated to activities on basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life less any residual value.

Church Equipment	20% on cost
Furniture and Fixtures	25% on cost

The charity has a policy to capitalise all assets costing above £300.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charity's objectives at the discretion of the trustees.

Restricted funds can be used for the particular intended purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

The notes form part of these financial statements

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Notes to the Financial Statements for the Year Ended 30 September 2025

2. TRUSTEES REMUNERATION AND BENEFITS

Trustee's remuneration

	30 Sept 2025	30 Sept 2024
	£	£
Akinyele Akinlabi	48,317	48,318
Employer's National Insurance	<u>0</u>	<u>0</u>
	<u>48,317</u>	<u>48,318</u>

There were no other trustees' expenses for the year ended 30 September 2025 and neither for the year ended 30 September 2024.

3. TANGIBLE FIXED ASSETS AS AT 30 SEPTEMBER 2025

	Church Equipment	Furniture and Fixtures	Total
	£	£	£
<u>COST</u>			
Opening Balance	11,266	16,182	27,448
Additions	0	0	0
Disposals	<u>0</u>	<u>0</u>	<u>0</u>
Closing Balance	<u>11,266</u>	<u>16,182</u>	<u>27,448</u>
<u>DEPRECIATION</u>			
Accum Depr as at 30.09.24	11,266	16,182	27,448
Depr for the year	0	0	0
Accum Depr on disposals	<u>0</u>	<u>0</u>	<u>0</u>
Accum Depr as at 30.09.25	<u>11,266</u>	<u>16,182</u>	<u>27,448</u>
<u>NET BOOK VALUE</u>			
Opening Net Book Value 30.09.24	<u>0</u>	<u>0</u>	<u>0</u>
Closing Net Book Value 30.09.25	<u>0</u>	<u>0</u>	<u>0</u>

4. DEBTORS

	30 Sept 2025	30 Sept 2024
	£	£
Accrued Income (Gift Aid)	<u>7,723</u>	<u>8,772</u>
	<u>7,723</u>	<u>8,772</u>

The notes form part of these financial statements

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Notes to the Financial Statements for the Year Ended 30 September 2025

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30 Sept 2025	30 Sept 2024
	£	£
PAYE and National Insurance Liability	<u>790</u>	<u>1,437</u>
	<u>790</u>	<u>1,437</u>

6. INCOME ANALYSIS
Voluntary Income

	30 Sept 2025	30 Sept 2024
	£	£
Charitable Donations	3,600	13,400
Gift Aid Income	7,723	8,772
Tithes/Offerings	<u>49,661</u>	<u>53,852</u>
	<u>60,984</u>	<u>76,024</u>

7. MOVEMENT IN FUNDS

	As At 30 Sept 2024	Net Movement in Funds	As At 30 Sept 2025
	£	£	£
Unrestricted Funds			
General Funds	<u>12,648</u>	<u>(2,464)</u>	<u>10,184</u>
Total Funds	<u>12,648</u>	<u>(2,464)</u>	<u>10,184</u>

The notes form part of these financial statements

THE WORD CHARISMATIC MINISTRIES INTERNATIONAL
Unaudited Accounts for the Year Ended 30 September 2025

Detailed Statement of Financial Activities
For the Year Ended 30 September 2025

	30 Sept 2025	30 Sept 2024
Incoming Resources	£	£
Offering, Tithes, Gift Aid and Donations Received	<u>60,984</u>	<u>76,025</u>
Total Incoming Resources	60,984	76,025
Resources Expended		
<u>Cost of generating voluntary income and fundraising income</u>		
Welfare	500	779
IT Expenses	207	171
Hotel Accommodation	0	551
Charitable Donations Made	8,334	11,630
Computer and Internet Expenses	0	266
Equipment Rental	0	349
Travel	0	5,339
Gross Wages	48,317	48,318
Hall and Office Rent	3,867	6,861
Office Expense	63	25
Printing	0	120
Telephone and Internet	<u>360</u>	<u>396</u>
Total Cost of generating voluntary income	61,648	74,805
Governance Costs	<u>1,800</u>	<u>1,780</u>
	<u>63,448</u>	<u>76,585</u>
Surplus / (deficit) for the year	<u>(2,464)</u>	<u>(561)</u>

This page does not form part of the statutory financial statements