

THE ABUNDANT LIFE & LIBERTY CENTRE

Scottish Charity No SCO44573

TRUSTEES ANNUAL REPORT AND ACCOUNTS

For The Year Ending 30th June 2025

TABLE OF CONTENTS

	Page
Reference and Administrative Details	3
Trustees Annual Report	4
Independent Examiner's Report	7
Receipts and Payments Accounts	8
Statement of Balances	9
Notes to the Annual Accounts	10

REFERENCE AND ADMINISTRATION
Charity Name:
THE ABUNDANT LIFE & LIBERTY CENTRE

Charity Registration Number:
SCO44573

Principal Office	56 West Donnington Street Darvel KA17 0AP
Registered Office	56 West Donnington Street Darvel KA17 0AP
Current Trustees	Mr A Mswaka Mr E Mubengo Mrs P Mubengo
Trustees Retired	None
Treasurer	Mr A Mswaka
Independent Examiner	Ms RP Matemazano 33 Davaar 421 Blythwood Court G2 7PA

Trustees' Annual Report
For the Year Ended 30th June 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30th June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution The Abundant Life and Liberty Center is a Scottish Charitable Incorporated Organization, formally constituted on 9th of January 2013 as a charity, registered with OSCR – ref no. SCO44573

Appointment of Trustees

Any person or nominated individual to become a charity trustee must sign a written application for Charity Trusteeship; The application will then be considered by vote at the Board's next meeting. An induction program for any new members takes place during the first week of September at which training, and governance support is given to ensure that Trustee members are familiar with the organization values, aims and responsibilities in their role as designated trustees of the charity.

Board attendance: All board meetings were quorate

Charitable purposes

The objective of The Abundant Life and Liberty Center include;

- To advance the Christian faith (in accordance with the Statement of Faith.
- To promote Christian Education in such ways and in such parts of the United Kingdom or Zimbabwe as the trustees from time to time may think fit.
- Relieving sickness and financial hardships, promoting and preserving good health by the provision of funds, goods or services of any kind, including the provision of free counseling.

Summary of the main activities relating to charity objectives.

The activities during the year under review are mainly those that seek to fulfill gospel-centered purposes as enshrined in our purpose statement; in addition to general activities that are contextualized to meet the needs of those who participate.

Main Activities include:

- Weekly Sunday worship Services, which involve singing, dance, and preaching of the word of God from the Bible. This is usually followed by a meal (fellowship).
- Weekly Bible study
- Weekly prayer meeting

General Actives include:

Celebrating special occasions such as; Christmas, Easter, New Year, Celebration of Cultural Arts activities such as talent shows, dance music, drama. These activities are designed to nurture creativity, confidence, communication, and build community relationships.

Financial Review

The Accounts have been prepared on a Receipts and Payments basis and in accordance with the applicable Accounting Standards, Statement of Recommended Practice, Accounting Reporting by charities (SORP 2005) and applicable accounting standards and the charities Acts 1993.

General review:

The sources of income were; church member offerings of £2385 and donated income of £963 bringing a total income of £3338, while total expenditure was £3710 for the year 2024/2025. The balance of the bank/cash account is £109. Generally, the financial performance of the charity is solvent.

Brief statement of the charity's policy on reserves

Any funds remaining in our account are retained for activities directly associated with the charity's objectives. We had a balance of £109, £70 of which is restricted income.

Details of any deficit

There was a deficit in this financial year particularly caused by the higher rents as we moved back to meeting face to face full time instead of meeting on Zoom.

Other optional information

Risk management: the Board of Trustees is aware of and has assessed the major risks to which The Abundant Life and Liberty Centre is exposed and is satisfied that the Financial Internal Control systems in place are sufficiently robust to mitigate all major risks.

The financial effect of significant events:

As mentioned above, our rentals shot up and we used most of the offerings for rent to enable us to continue meeting and sharing our faith.

Risk Management:

It is considered by the Trustees that there is no foreseeable risk where The Abundant Life and Liberty Centre is exposed. The Trustees meet on a quarterly basis and constantly review any principal risks and uncertainties. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due. There is active management with trade debtors and creditors to ensure sufficient working capital. The charity's financial system is adequate to ensure appropriate supervision. Non-financial risks such as health & safety and volunteer management are reviewed monthly.

Charities Policy on Reserves:

The Trustees ensure that the balance of the bank account is positive. Expenses are only paid if the bank account is in surplus, or on provisions of income.

Going Concern:

As at the date of approval of this report, and the financial accounts, the Trustees have assessed that there is no uncertainty about the Charity's ability to continue as a going concern.

Statement of Disclosure of the Independent Examination.

In so far as the Trustees are aware at the time of approving our Trustee's annual report, there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware.

Future Projections:

The charity wishes to increase their involvement in the community and is looking forward to fulfilling that in the coming years.

Factors likely to affect financial performance or position going forward:

The Trustees believe that this report is a fair, balanced, and understandable review of the charity's structure, legal purposes, objectives and activities, financial performance & financial position fit to meet the future.

Key management personnel remuneration

There is no remunerated staff member at present.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial

statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 financial statements;
- prepare the financial statements 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 to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the charity constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information is included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 10th of March 2026 and signed on their behalf by:



Rev E. Mubengo

Chairman

Independent Examiner's Report for the Year Ended 30th June 2025

Independent Examiner's Report to the Trustees of the Abundant Life & Liberty Centre.

I report on the financial statements of the Charity for the year ended 30th June 2025 which are set out on pages 8 to 11

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' Act 2011 and the Charities Accounts Regulations 2008. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 449(1) (c) of the 2005 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 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 connection with 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 Regulations, and
 - ◆ ☐ To prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations (as amended)

Have been not met.

2. In my opinion, the Board of Trustees has satisfactorily met all the above requirements.

Ms R.P Matemazano
33 Davaar
421 Blythswood Court
Glasgow
G2 7PA

Signature RMatemazano 15/03/2025

Relevant qualifications

Part ACCA Bachelor of Accounting Hons: University of the West of Scotland

The Abundant Life & Liberty Centre Statement of Receipts and Payments for the Year Ended 30th June 2025

A1 Receipts	Unrestricted Funds	Restricted Funds	2025		2024
Donations & Legacies	2678	670	3348		2340
Receipts from charitable activities	-	-	-		-
Receipts from fundraising activities	-	-	-		-
Receipts from Charitable Activities	2678	670	3348		2340
A2 Receipts from Assets and Investments					
	-	-	-		-
Proceeds from sale of fixed assets	-	-	-		-
Proceeds from sale of investments	-	-	-		-
Total Receipts	2678	670	3348		2340
A3 Payments					
Cost of fundraising Activities					
Payments relating directly to fundraising activities	3110	600	2165		2165
Grants & Donations	-	-	-		-
Governance Costs:					
Independent Examination	0		0		
A3 Subtotal		600	2165		2165
A4 Payments relating to assets and investments	-	-	-		-
Total	3110	600	2165		2165
Net receipts/payments	(432)	70	(362)		175
A5 Transfer to/from funds			-		
Surplus/Deficit for the year	(432)	70	(362)		175

The notes on page 10- 11 form an integral part of these accounts

Statement of Balances
At at 30th June 2025

Details	Unrestricted Funds	Restricted Funds		Total Current Period	Total Last Period
Cash and bank balances at beginning of the year	471	-		471	266
Surplus/deficit shown on Receipts & Payments Accounts	(432)	70		(362)	175
Cash in hand	39	-		-	
Cash & bank balances at the end of the year	39	70		109	471

Approved by the trustees on the 21st of March 2026 and signed on their behalf by:
Rev Eddison Mubengo



Notes to the Accounts - For the Year Ended 30 June 2025

1. Basis of Accounting

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

2. Nature and purpose of funds

During the year under review, The Abundant Life and Liberty Centre received both restricted and unrestricted funds which were used for the purposes specified. The Charity received donations from members and non-members. All funds received were wholly and exclusively used for the pursuit and furtherance of the Charity's objects as stipulated in its Constitution.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the period under review, the Abundant Life & Liberty Centre received two restricted donations of this £296 remain to be used for the purposes specified.

3. Related Party Transactions

There was no remuneration paid to any Charity Trustee or to any person connected to a Trustee during the year.

4. Grants Received

No grants were received by the Charity during the year under review.

5. Costs of charitable activities.

Details	Unrestricted	Restricted		2025	2024
Wesleyan Union Reform Partner Subscriptions	166			166	181
Epiphany Trust Donations	-	600		600	600
Rents	2560			2560	1200
Meals/Entertainment	100			100	
Events	84			84	84
Other subscriptions/Amazon	200			200	
Wesleyan Union Seminar		-			100
Total	3110	600		3710	2165

Notes to the Accounts ----- For the Year Ended 30 June 2025

6. Grants & Donations made

The Abundant Life & Liberty Centre made a donation of £600 to the Epiphany Trust during the period under review.

Details	Unrestricted	Restricted	Total for 2025	Total for 2024
Grants	0			
Donations	0		600	600

7. Governance Costs

Details				
Governance Costs			-	
	0			-

8. Transfers between funds

There was 0 transfer from the Restricted to Unrestricted Funds.

9. Funds collected for other charities

There were no funds collected on behalf of other charities during the period under review.
