

**Eagle Flight International Gospel Centre
(EFIGC)**

**Financial Statements for the Year ended
31/12/2025.**

Charity No SC044667

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MANAGEMENT COMMITTEE

Trustees: JOYCE DANSO

Chair: PIUS BURNS ABAYIE DANSO

Secretary: REGINA NELSON

PRINCIPAL ADDRESS: 2/4 MURRAYBURN GREEN, EDINBURGH. EH14 2PH

INDEPENDENT EXAMINER

Babatope O Osuolale Edinburgh.

BANKERS

EFIGC Management Report for the Year 2025

1.0 REPORT OF Management Committee

The Management Committee, who for the purposes of charity law, are trustees of EFIGC, have pleasure in presenting their report along with the financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charity's constitution, applicable law and the Statement of Recommended Practice "Accounting and Reporting by Charities", as revised in 2005.

1.1 Structure, Governance and Management

This Scottish charity number SC044667 is managed by nominated Trustees. New trustees are approved by a quorum of present trustees or appointed on individual merit. After three years an Individual may request to stand down and not be eligible for re-election or co-option for a period of a year after which he/she may be deemed fit to be re-elected. The induction process for any newly appointed member of the Management Committee comprises a meeting with the Chairperson, where the objectives and responsibilities of being a Trustee are discussed and the new member is presented with a copy of the Charity's constitution. All Trustees are familiar with the practical work of the Charity, having participated in seminars and supported the activities of EFIGC.

1.2 Risk Management

The Management Committee have assessed the major risks to which the Charity is exposed, those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the exposure to major risks.

1.3 Organisational Structure

During 2025 EFIGC comprised of three (3) Trustees. The Trustees normally meet quarterly and sometimes the Chairperson calls for a meeting when there are urgent matters to deal with.

These are the Trustees:

1. Pastor Pius Danso- Chairperson
2. Regina Nelson
3. Dennis Eneji-Ogah

1.4 Objectives and Activities

EFIGC is established for the promotion of mutual understanding, love, peace and unity among men. Moreover, to encourage the study, understanding and practical application of bible truth in everyday life. Work in a holistic approach in developing programs to empower communities and other vulnerable groups. Operate such facilities and activities as are deemed necessary by the Management Committee to further its objectives. Co-operate with any other body, whether statutory or voluntary, having objects consistent with the Project. EFIGC carries out its activities in line with the objectives of the Charity which is aimed at supporting individuals and communities in areas of need. The Charity is guided by the needs of the communities for its partners. In this connection, the partners are involved in needs assessment, project design and the implementation process of programs.

1.5 Donations received and how spent

Since the Primary objective of this charity is evangelism and practicing charitable educational programs for the wellbeing of individuals and communities in the UK and worldwide. We are pleased to note the following:

1.6 Achievements and Performance

Despite having limited resources and EFIGC management worked well with the network organisations.

1.7 Financial Review

The Charity is reliant on income from donations and income from fundraising events. The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

1.8 Responsibilities of Management Committee

The Charities and Trustee Investment Act (Scotland) 2005 and The Charities Accounts (Scotland) Regulations 2006 require the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial

position at the end of the year. In preparing financial statements, giving a true and fair view, the trustees are required to: Select suitable accounting policies and then apply them consistently; Make judgments and estimates that are reasonable and prudent; State whether applicable accounting standards and statements of recommended practice 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 operation. The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the legislation noted above. 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.

2.0 AUDIT

The Management Committee voted against having EFIGC's books audited now, as we do not raise enough money to justify an audit; instead, Mr Babatope Olusola Osuolale was appointed as the Independent Examiner.

The Future

Eagle's Flight International Gospel Centre Trustees took a decision to employ two other staff its activities in the year. It has also been able to outline a lot of programs this year to help the community such as; adapt and thrive, mainly because of the prevalent disease to better and shape the lives of the people in the community, our prison visitations and praying for them has been re-designed due to the COVID -19, Organizing extra classes on Saturdays for the youth around mathematics and some of the science subjects for free of charge are still holding but maintaining and observing the safety protocols, and other charity endeavor's. Moreover, the charity helped raise money to support Waverley Care, and another charitable organization in Scotland as we do every year in creating awareness of HIV virus and Hepatitis B. We were able to employ one person and are also looking forward to employing a few other people to help function best in other areas and that much attention is needed in the organization as we grow also in other nations. We have the hope that our charity has become beneficial to the community and Great Britain at large and this will not end here but pledge to do more in future to help better the lives of the people in the community and beyond both morally and spiritually. We also made changes to the secretary for the church and the principal address.

Chairperson

Sign

Approved by the Management Committee on 28/01/2025 and signed on their behalf by:

EFIGC Independent Examiner's Report to the Management of EFIGC

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 9

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's investment Scotland Act 2005 and the Charities Account (Scotland) regulations 2006. The Charity trustees consider that the audit requirement of the Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of Act and to state whether matters have come to my attention.

Basis of Independent Examiner's Statement

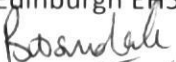
My examination is carried out in accordance with the Regulation 11 of the Charities Account (Scotland) Regulation 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the account presented with those records. These include consideration of the unusual items or disclosures in the accounts and seek explanation from the trustees on such matters. The procedures taken do not provide all the evidence that would be provided by an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During my examination no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirement:
 - To keep accounting records in accordance with section 44 (1) (a) of the Act and Regulation 4 of the 2006 Accounts regulations: and
 - To prepare account which accord with the accounting records and comply with regulation 8 of the 2006 Account Regulations, have not been met: or
- 2) To which, in my opinion, attention should be drawn to to enable a proper understanding of the accounts to be reached.

Babatope Olusola Osoolale
16/1 Wardieburn Street West
Edinburgh EH5 1ED


Dated 09/04/26

EFIGC - Statement of Financial Activities For the year ended 31st December 2025

| Unrestricted funds | | | |
|--|-------|-------|------|
| | Notes | 2025 | 2024 |
| | | £ | £ |
| Incoming resources | | | |
| <i>Incoming resources from generated funds</i> | | | |
| Voluntary income – donations | (2) | 13094 | 1506 |

| | | | |
|--|------|--------------|--------------|
| Charitable & Fundraising activities | (3) | 43787 | 44300 |
| Restricted Grants | | | |
| Govt bounce back Loan/Bank Interest | | | |
| Gift Aid/Membership fees received | (4) | 11452 | 12659 |
| Total incoming resources | | 68333 | 58465 |
| Resources expended | | | |
| Stationery | | | |
| Cost of Fund Raising A | | 5143 | 4734 |
| Transportation | | 4947 | 1406 |
| Charitable activities Electricity | (5) | 6691 | 3021 |
| Consultancy/Accountancy fees | | 500 | 1800 |
| Repairs | | | |
| Hall hire/Rent | | 5500 | 1232 |
| Telephone/Broadband/Website | | 1379 | 400 |
| Salaries | (6) | 32724 | 24406 |
| Home Office applications/HRMC Tax/Nat Ins/DVLA | | 2542 | 1822 |
| Insurance | | | |
| Legal fee/Bank charges/loan refund | | 2052 | 2105 |
| Office Rent | | 1468 | 6000 |
| Assets | | 4300 | 11901 |
| Total resources expended | | 67246 | 58465 |
| Net movement in funds | | 1087 | (363) |
| Balances brought forward at 01 st Jan 2024/2023 | | 1160 | 1523 |
| Balances carried forward at 01st Jan 2025/2024 | | 2247 | 1160 |

All the activities of the EFIGC – relate to continuing operations. The notes on page 9 form part of these financial statements

EFIGC Balance Sheet as at 31st December 2025

| | Notes | | Total 2025 | Total 2024 |
|--|-------|---|---------------|---------------|
| | | | £ | £ |
| Fixed Assets | | | | |
| Tangible Assets | (7) | a | 20533 | 23078 |
| | | | | |
| Current Assets | | | | |
| Debtors | | | | |
| Cash at Bank and in Hand | | b | 2247 | 1160 |
| | | | | |
| | | | | |
| Current Liabilities | | | | |
| Creditors: Govt Bounce Back Loan | | c | 0 | 0 |
| Net Current Assets/Liabilities | b - c | d | 2247 | 1160 |
| Total Assets | a + d | | 22780 | 24238 |
| | | | | |
| | | | | |
| Represented By: | | | | |
| Surplus/(Deficit) for the year to 31st December 2024 | | | 22780 | 24238 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Approved by the Management Committee on 28/01/2025 and signed on their behalf by:

Chairperson

Sign



EFIGC - Notes to the Accounts For the year ended 31st December 2025

1. Accounting policies a) Basis of accounting

The financial statements have been prepared under the historical cost convention and are in accordance with applicable Accounting Standards in the United Kingdom, the Charities Accounts (Scotland) regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued in March 2005.

b) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resource will be received, and the monetary value of the incoming resources can be measured with sufficient reliability.

c) Resources expended and irrecoverable VAT

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of the resources expended for which it was incurred. EFIGC is not registered for VAT.

d) Depreciation

This is charge at 25% yearly on the reduced balance of assets. e)

Allocation of overhead and support costs

Overhead and support costs (lighting, rent, gas and telephone) have been allocated directly to costs of fund raising and charitable activities.

| | |
|---------------------------------------|----------------|
| 2. Donations | £13094 |
| 3. Fundraising activities | £43787 |
| 4. Other income (Gift aid) | £11452 |
| 5. Charitable activities (exp) | £6691 |
| 6. Salaries | £32724 |
| 7. Assets at 1 st Jan 2024 | £23078 |
| During the year | <u>£4300</u> |
| | £27378 |
| Depreciation 25% | <u>(£6845)</u> |
| Value at 31 st Dec 2024 | £20533 |

Approved by the Management Committee on 28/01/2025 and signed on their behalf by:

Chairperson

Sign

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.