

2 The Nations SCIO

Scottish Charity No – SC044741

Annual Report and Financial Statements

For the year ended 31 March 2025

Trustees' Annual Report

For the year ended 31 March 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2025.

Reference and Administrative Information

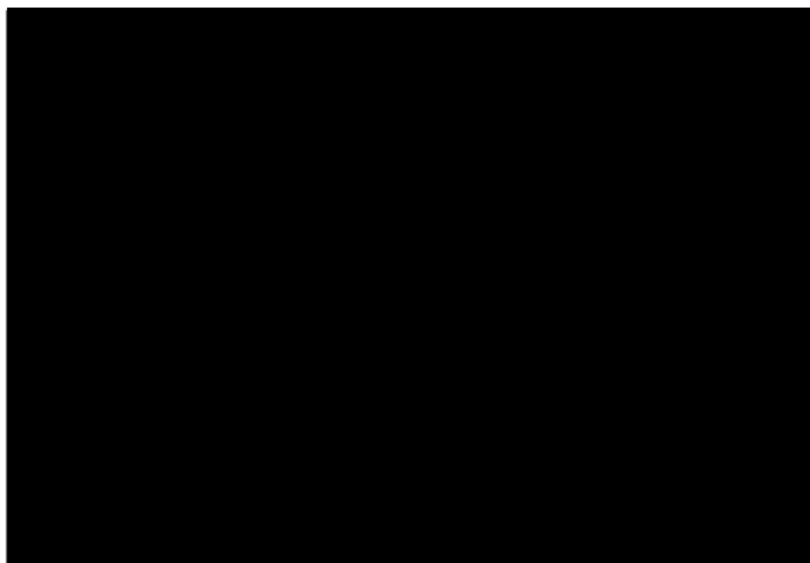
Charity name

2 The Nations SCIO

Charity no

SC044741

Address



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). The Charity was registered in its current legal form on 18 March 2014. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Management Committee come together quarterly and also for the Annual General Meeting and are also the Charity's Trustees. In between these meetings the Committee will have regular telephone calls with each other.

Trustees are elected at the Annual General Meeting, held in June. There must be a minimum of three trustees.

Objectives and Activities

Charitable purposes

To provide assistance with finance, food, outreach work, medicine and other vital resources to individuals living in poverty, mainly in the UK, Africa and Asia. The Charity also aims to work closely with Christian organisations around the world, providing them with the necessary finances to promote the purposes of the Charity.

Activities

The Charity provides financial assistance to individuals and gives financially to churches, ministries and other charities that do not have the necessary resources available to them to meet the needs of individuals in their region. The Charity will visit new and existing projects to see what the level of need is and the amount of support required.

Achievements and Performance

The Charity hopes to achieve the following: to help people in their poverty and show them that people care. 2 The Nations have given donations to pastors in the Philippines and UK, given financially to missions to the mountain regions of the Philippines and support Sefton Children's Home (SVCH) in Sefton Village, Philippines and other Children's Homes in the Philippines in Lal-lo and Baguio. Financial and practical support has been given to The Good Shepherd Shelter for Children Inc, Philippines every month as the shelter cares for children whose families cannot care for them or that may have been abandoned. We have also sponsored 2 Tribal Students from the Agta Tribal Mission to go to Sefton Bible Training Centre to train them to plant churches in the future Agta Tribal Mission.

Financial review

Our main source of funding is from individuals and local businesses.

Financial giving this year has concentrated on providing financial assistance to the pastors

living in the Philippines and the UK as well as giving to several local churches in the Philippines. Also there has been a focus providing financial support for the daily running costs of Sefton Village Children's Home and some financial support for other Children's Homes we have visited.

There are a number of missionaries we have committed to financially support on a monthly basis.

Reserves policy

The Trustees' policy is to retain 2 month's worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. Monthly expenditure stands at £8,000 with reserves in the region of £30,000. The Trustees believe this to be an acceptable range and will continue to monitor the position on a monthly basis.

Plans for future period

The Agta Mission has again been visited on a number of occasions with relief goods after typhoon disasters as well as supporting the local pastors and we are currently looking at the future vision of how to help the Agta people for future. We have some sponsored students at Sefton Bible Training Centre from the tribal outreaches, to enable them to plant churches in the future.

We are continuing to support Sefton Village especially in relation to SVCH, which cares for around 20 children currently and has the capacity for 35 children. The responsibility of the NELDC of AOG Philippines which is where support is sent to for the monthly funding costs of approximately £8,000. The Children's Home currently has accreditation with DSWD.

We also continue to support The Good Shepherd Children Shelter for Children in Lal-lo Cagayan, Philippines. Their shelter cares for children who's families cannot care for them or that may have been abandoned.

August and Vivien Manio work in a deprived area called Nagassican in Santiago, Isabella, Philippines. This is a resettlement area where they work with extreme poverty and needy people. They have a heart to love the lowest of people and help them make a better future for their families. 2 The Nations provide support to August and Vivien on a monthly basis, along with relatives also giving support for them, and plan to continue this in the future.

We are in the process of supporting Helping Hands Healing Hearts with the new building for their Children's Home and Child Recovery Unit.

We will hope to look at new projects in the Philippines in the future. In order to be ready for potential new projects we will be enquiring about setting up a foundation within the Philippines with a Board of Trustees.

As Trustees, we are always open and looking at new areas to develop and this will continue in

the future as new connections are made.

Statement of Receipts and Payments for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Year ended 31/03/2025	Previous Year 31/3/2024
Receipts (£)				
Donations	68,187	71,620	139,807	198,678
Gift Aid	-	-	-	-
Total receipts	<u>68,187</u>	<u>71,620</u>	<u>139,807</u>	<u>198,678</u>
Payments (£)				
Cost of charitable activities	61,979	126,641	188,620	152,504
Overheads	-	507	507	488
Total payments (£)	<u>61,979</u>	<u>127,148</u>	<u>189,127</u>	<u>152,992</u>
Surplus/(Deficit) for the year	6,208	(55,528)	(49,320)	45,686

Statement of Balances - As at 31 March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Opening cash at bank and in hand	138,196	-	138,196	92,511
Surplus/(Deficit) for the year	6,208	(55,528)	(49,320)	45,686
Closing cash at bank and in hand	144,404	(55,528)	88,876	138,197

Notes to the accounts - for the year ended 31 March 2025

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments 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

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the charity.

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 year the charity received donations of £139,807 towards supporting individuals and projects.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year.

4 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Kalayaan Community Ministries	-	150	150	2,513
Northeastern Luzon District (Sefton support)	-	60,800	60,800	120,850
Pastors Manio	-	10,670	10,670	15,931
General giving/other	68,187	-	68,187	13,698
	68,187	71,620	139,807	152,992

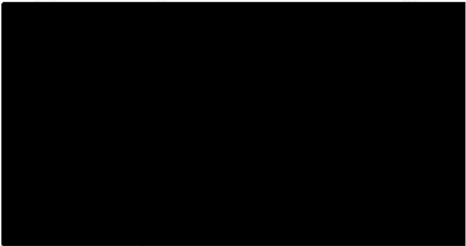
5 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Gifts to UK pastors	4,500	10,000	14,500	5,100
Gifts to Philippines ministries & individuals	57,479	116,641	174,120	147,404
Overheads	-	507	507	488
	<u>61,979</u>	<u>127,148</u>	<u>189,127</u>	<u>152,992</u>

6 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent examiner's fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>


Approved by the Trustees and signed on their behalf



15 December 2025

OSCr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	2 The Nations						
Registered charity number	SC044741						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	APRIL	2024	to	31	MARCH	2025
Set out on pages						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 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 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: <ul style="list-style-type: none">to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, andto 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:	18/12/2025	
Name:							
Relevant professional qualification(s) or body:	INSTITUTE OF BANKERS IN SCOTLAND						
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose