

# Great Commission Society

Scotland · Charity number SC045721

## Details

|            |                                                          |
|------------|----------------------------------------------------------|
| Known as   | GCS                                                      |
| Status     | Active                                                   |
| Legal form | Company (the charity is registered with Companies House) |
| Registered | 2015-06-18                                               |
| Register   | <a href="#">View on the OSCR register</a>                |

## Contact

|         |                                                                                                             |
|---------|-------------------------------------------------------------------------------------------------------------|
| Address | Great Commission Society<br>Summit House<br>4 - 5 Mitchell Street<br>Edinburgh<br>United Kingdom<br>EH6 7BD |
| Website | <a href="http://www.gcsmissions.com">www.gcsmissions.com</a>                                                |

## Activities

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Our charity exists to advance the Christian faith by proclaiming the Gospel, strengthening believers, and equipping individuals and communities for effective Christian witness. We do this through teaching and training programmes, evangelism initiatives, and the provision of resources that support understanding and practice of the Christian faith. We work both directly and in partnership with local churches and organisations, delivering training events, supporting outreach activities, and providing practical assistance where appropriate. In some contexts, this includes humanitarian support alongside Gospel ministry, particularly among vulnerable or underserved communities. Through these activities, we aim to see lives transformed, local believers strengthened, and sustainable Christian witness established in a wide range of settings.

**Beneficiaries:** 'No specific group, or for the benefit of the community','Other charities or voluntary bodies'

**Objectives:** To advance religion by furthering knowledge about and understanding of the Christian faith. This will be achieved by: a) Supporting and serving the existing Christian community through teaching and training programmes. b) Providing speakers, materials and resources for religious education programmes, for groups and for organisations that submit requests for the support of our services.

## Geography

- **Main operating location:** Outwith Scotland
- **Geographical spread:** UK and overseas

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-07-31 | £119,360 | £98,757     | -      | 0         |
| 2024-07-31 | £74,184  | £85,632     | -      | 0         |
| 2023-07-31 | £123,560 | £122,586    | -      | 0         |
| 2022-07-31 | £168,994 | £158,382    | -      | 0         |
| 2021-07-31 | £36,416  | £37,442     | -      | 0         |

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# Accounts

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COMPANY REGISTRATION NUMBER : SC482852

**GREAT COMMISSION SOCIETY**

**COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**31 JULY 2025**

Charity Number : SC045721



Edmund Carr LLP  
Chartered Accountants  
146 New London Road  
Chelmsford  
Essex  
CM2 0AW

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
YEAR ENDED 31 JULY 2025**

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**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 JULY 2025**

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The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

The report fulfils the requirements for a directors' report as required by company law. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** Great Commission Society

**Other name charity is known by** GCS

**Charity registration number** SC045721

**Company registration number** SC482852

**Registered office** Summit House  
4-5 Mitchell Street  
Edinburgh  
Scotland  
EH6 7BD

**Trustees**

|                  |          |
|------------------|----------|
| Andonis Anthony  | Chairman |
| Martin Maze      |          |
| Neil Obbard      |          |
| Eric Appiah-Kubi |          |

**Independent examiner** Alex Stone  
Edmund Carr LLP  
146 New London Road  
Chelmsford  
Essex  
CM2 0AW

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 JULY 2025**

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**OBJECTIVES AND ACTIVITIES**

Promoting the Christian Gospel:

The Gospel of Jesus Christ remains central to everything we do. Whether preaching in the open air, sharing faith in prison cells, or discipling believers in closed nations, our mission is unapologetically Christ-centred.

In a world often hostile to truth and indifferent to spiritual things, GCS continues to present the message of salvation with clarity and compassion. Through structured evangelism training, public outreach, digital media, and one-to-one discipleship, we help individuals discover the transforming power of Jesus Christ.

The Gospel is not merely a message-it is our method, our motive, and our mandate.

Humanitarian Engagement:

The Great Commission Society (GCS) exists to bring lasting hope to a suffering world-both through the proclamation of the Gospel and through practical humanitarian service. For over a decade, we have responded to urgent need with tangible support-delivering food, medicine, shelter, and trauma care in some of the world's most challenging environments. Our faith-based identity fuels, rather than limits, our service: we help people not because they are Christian, but because we are.

This past year, we have operated in active war zones, natural disaster zones, prisons, and refugee corridors. We do so in alignment with the Charter for Faith-Based Humanitarian Action, holding ourselves to the highest international standards of impartiality, effectiveness, and accountability. Our humanitarian engagements in places like Ukraine, Gaza, and South Asia have brought relief and dignity to people who would otherwise be forgotten.

We have operated in contexts of extreme vulnerability, regions shaped by war, disaster, displacement, and systemic breakdown. These are not temporary emergencies with clear start and end points; they are complex humanitarian crises where suffering is layered, prolonged, and often invisible to the wider world. In such places, trauma is not a moment, it is a daily reality. And yet, we go. We go not for recognition, but because we believe compassion demands proximity, and conviction calls us to persevere even when the world turns away.

Building Community Partnerships and Trust:

Transformation does not happen in isolation. It is built on trust, earned over time, and sustained through relationship. For GCS, partnership is not a strategy-it is a conviction.

In South Africa, we have benefitted from a 20-year partnership with World Hope Ministries, through which we have built deep trust with the Department of Correctional Services (DCS), headquartered in Pretoria. This longstanding relationship has opened doors to reach more men, women, and young people in the prison system nationwide, offering not just rehabilitation, but redemptive transformation through Christ.

In Ukraine, our formal Memorandum of Understanding with the European-Ukrainian Bridge (EUB) has been instrumental. Through this partnership, we've been introduced to leading humanitarian organisations such as Be An Angel and the Evangelische Akademie, which co-hosted the Ukraine Experts Conference on Civil Society, Resilience and Reconstruction in Berlin in July 2025.

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 JULY 2025**

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I had the privilege of serving as a keynote speaker at this event-an important forum attended by NGOs, business leaders, UN workers, humanitarian responders, digital innovators, and international journalists. It was deeply encouraging to witness the collective resolve to shape recovery solutions that work in war-and endure in peace.

GCS is also an active member of the Food Security and Livelihoods Cluster (FSLC), part of the UN World Food Programme. That a Christian organisation like ours has been invited to serve on the FSLC Strategic Advisory Group (SAG) is a testimony to the trust our fieldwork has earned-not by self-promotion, but by consistent presence, even in the hardest places.

Effective Resource Mobilization and Management:

The global economic climate has presented undeniable challenges. Charitable giving across the board has declined, and GCS has not been immune. Inflation, political instability, and donor fatigue have all contributed to a more difficult environment in which to raise and deploy funds.

Despite this, GCS has remained operationally active and fiscally responsible. We have maximised efficiency, leveraged partnerships, and prioritised impact without compromising on values. Our global teams-many of whom serve sacrificially-have enabled us to stretch limited resources further than ever before.

But the truth remains: our financial base must be strengthened. Not to support organisational excess, but to ensure sustainability and scalability. As new mission fields open and existing programmes grow in complexity, we are actively exploring donor diversification, grant engagement, and targeted fundraising strategies. We are not naive to the financial realities-but we are not paralysed by them either. We move forward with realism and faith.

Educational Support and Training:

Training remains one of the most effective ways we multiply impact. In 2025, we delivered thousands of hours of training in evangelism, pastoral care, trauma counselling, and cross-cultural ministry. These were not theoretical workshops-they were pipelines into real mission fields.

One of the most impactful outcomes has been the mobilisation of trained individuals into our strategic projects, such as Operation Searchlight, which sent hundreds of young missionaries into the 10/40 Window. Training has become not only an input, but an outcome-disciples are becoming disciple-makers.

Summary

The global landscape is changing-fast. War, migration, cultural dislocation, and spiritual confusion are reshaping societies. Yet into this world, GCS has continued to operate with courage, clarity, and conviction. Whether rescuing or rebuilding, training or proclaiming, feeding or praying, our commitment remains the same: to demonstrate the love of Christ and declare His saving power, everywhere we go.



**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (continued)**  
**YEAR ENDED 31 JULY 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

Global Missions

GCS has continued to pioneer and expand its global missions throughout the past year, achieving significant milestones in spreading the Gospel and supporting vulnerable communities.

Ukraine

Ukraine continues to be one of our most demanding and defining mission fields. As of July 2025, our work there has entered its fourth consecutive year of continuous deployment. The need is not diminishing-it is evolving.

GCS teams in Ukraine-both local and international-have operated in all regions of the country, including some frontline territories where few others are willing or able to go. Many humanitarian organisations maintain a buffer zone; GCS, by contrast, has often stood in the breach.

Highlights include:

- . Supporting over 59,000 evacuations, 39% of whom were children
- . Distributing 12,000+ metric tonnes of food
- . Providing trauma support and pastoral care to frontline families
- . Reaching 28,000+ orphaned children with Gospel hope and tangible care
- . Launching a Winter Response Plan in high-risk and recently affected zones
- . Distributing Scripture, prayer, and pastoral presence in war-torn communities

The Ukraine Experts Conference in Berlin was a watershed moment. It was more than a speaking engagement-it was a moment of recognition that GCS is not only present in Ukraine but is playing a shaping role in its recovery. As I stood alongside medical personnel, UN coordinators, and tech entrepreneurs, it became clear: civil society-especially faith-based NGOs-will be the soul of Ukraine's reconstruction.

South Africa

In South Africa, our work through the Department of Correctional Services (DCS) has expanded significantly. Through our decades-long partnership with World Hope Ministries, we have deepened our access to prisons, community reintegration programmes, and youth rehabilitation centres. The Gospel is reaching those whom society often discards-and lives are being transformed.

Poland

Poland remains a key location, not only for evangelism, but for ministry among internally displaced Ukrainians (IDPs). Our partnership with Teen Challenge Poland has strengthened efforts in prison ministry, homeless shelters, and rehabilitation centres. More than that, our team has trained evangelists who are now actively serving displaced communities, helping them find hope amid upheaval.

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (continued)**  
**YEAR ENDED 31 JULY 2025**

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Southeast Asia and New Fields

2025 marked a significant expansion into Japan, Indonesia, and Southeast Asia. These are not simply new locations-they represent some of the most spiritually closed environments on earth - and yet, doors are opening. Quietly, faithfully, courageously, GCS teams have begun building relational networks, house churches, and discipleship groups. This is early-stage mission at its purest

Operation Searchlight

Operation Searchlight, launched in January 2025, has been one of several projects designed to reach the world's most unreached people groups. Four waves of trained missionaries have entered the 10/40 Window, including North Africa and South Asia, combining Gospel proclamation with humanitarian response.

Each wave has comprised 200-300 missionaries, ages 18-35, stepping into short- to medium-term assignments in spiritually hostile and physically under-resourced areas. Their courage has already borne fruit-and their legacy will be lasting.

Operation Searchlight is not a moment; it is a movement-one of several that GCS is committed to continuing and expanding in the years ahead.

Strategic Overview

This past year has been marked by courage, clarity, constraint, and conviction.

- . We have seen expanded partnerships, increased access, and a remarkable mobilisation of young missionaries.
- . We have also faced declining income, increased demand, and the growing mental and physical toll on our field teams.
- . The opportunities ahead are vast-new nations, deeper engagements, and historic openings in post-crisis zones.
- . Yet the challenges are sobering-fatigue, underfunding, political uncertainty, and the rising cost of doing ministry at scale.

If we are to meet the moment, GCS must do three things:

1. Strengthen our financial base - not for comfort, but for continuity.
2. Expand our global partnerships - to multiply our reach.
3. Deepen our mission integrity - ensuring we never lose sight of who we are and why we exist.

This is not about institutional survival. It is about kingdom fidelity in a time of shaking.

**CONCLUSION**

As we move forward, the Great Commission Society remains committed to leveraging our global network, deepening our partnerships, and utilising strategic resources to further our mission. The year ahead will require prayerful wisdom, strategic clarity, and bold obedience.

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (continued)**

**YEAR ENDED 31 JULY 2025**

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We are confident that, with God's help and the continued support of our partners and donors, we will be able to bring hope, relief, and the Gospel to many more lives.

We carry forward not simply an organisation, but a vision: to reach the unreached, serve the forgotten, and glorify Christ in every nation

**FINANCIAL REVIEW**

The financial year ending 31 July 2025 has once again demonstrated both the operational resilience and fiscal vulnerability of the Great Commission Society (GCS). In a global climate marked by economic instability and declining charitable giving, GCS has continued to operate on a hand-to-mouth basis, maximising impact while navigating resource scarcity with careful stewardship and strategic restraint.

The Charity's income for the year to 31 July 2025 increased to £119,1360 (2024 - £74,184) as the level of gift aid receipts increased due to making claims of backdated donations. Expenditure in the year increased to £97,757 (2024 - £85,632), resulting in a surplus of £21,603 (2024 - £11,448 deficit).

**Reserves Policy**

Unrestricted funds at 31 July 2025 totalled 20,046 of which £131 was represented by fixed assets, leaving free reserves of £19,915. Restricted funds at 31 July 25 totalled £1,649. The Trustees remain committed to building unrestricted reserves to a minimum target level of £15,000, in order to provide essential contingency coverage and enable the organisation to respond flexibly to unforeseen needs or opportunities.

The Trustees recognise the strategic importance of increasing free reserves and will continue to explore pathways for financial strengthening, including donor diversification, increased grant engagement, and improved long-term income planning.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Great Commission Society is a private company limited by guarantee. It is governed by its Memorandum and Articles of Association. The company is also registered as a charity in Scotland.

New Trustees are appointed by the members of the company at the Annual General Meeting. The Board may co-opt new trustees during the year, whose appointment is then ratified at the AGM.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Trustees on 18 March 2026 and signed on their behalf by:

*Andonis Anthony*

.....

**Andonis Anthony**

Chairman

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**YEAR ENDED 31 JULY 2025**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2025 which are set out on pages 8 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of 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 the Act and to state whether particular matters have come to my attention.

Edmund Carr LLP provides book-keeping services to the charity and I can confirm that I have applied the provisions of the Revised Ethical Standard 2024 issued by the Financial Reporting Council.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 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 8 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.

*Alex Stone*

.....  
**Alex Stone FCCA**

Edmund Carr LLP  
146 New London Road  
Chelmsford  
CM2 0AW

19 March 2026

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND  
EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 JULY 2025**

|                                 |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2025 | Total Funds<br>2024 |
|---------------------------------|------|-----------------------|---------------------|---------------------|---------------------|
|                                 | Note | £                     | £                   | £                   | £                   |
| <b>INCOME from:</b>             |      |                       |                     |                     |                     |
| Donations and legacies          | 2    | 117,353               | 2,007               | 119,360             | 74,184              |
| <b>TOTAL INCOME</b>             |      | <u>117,353</u>        | <u>2,007</u>        | <u>119,360</u>      | <u>74,184</u>       |
| <b>EXPENDITURE ON:</b>          |      |                       |                     |                     |                     |
| Charitable activities           | 3    | 98,399                | 358                 | 98,757              | 85,632              |
| <b>TOTAL EXPENDITURE</b>        |      | <u>98,399</u>         | <u>358</u>          | <u>98,757</u>       | <u>85,632</u>       |
| <b>NET INCOME/(EXPENDITURE)</b> |      | 18,954                | 1,649               | 20,603              | (11,448)            |
| Transfers between funds         |      | -                     | -                   | -                   | -                   |
| <b>NET MOVEMENT IN FUNDS</b>    |      | 18,954                | 1,649               | 20,603              | (11,448)            |
| <b>RECONCILIATION OF FUNDS</b>  |      |                       |                     |                     |                     |
| Total funds brought forward     |      | 1,092                 | -                   | 1,092               | 12,540              |
| Total funds carried forward     |      | <u>20,046</u>         | <u>1,649</u>        | <u>21,695</u>       | <u>1,092</u>        |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**The notes on pages 10 to 15 form part of these financial statements.**

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**

**AS AT 31 JULY 2025**

|                                                |      | 2025           |               | 2024           |              |
|------------------------------------------------|------|----------------|---------------|----------------|--------------|
|                                                | Note | £              | £             | £              | £            |
| <b>FIXED ASSETS</b>                            |      |                |               |                |              |
| Tangible assets                                | 6    |                | 131           |                | 236          |
| <b>CURRENT ASSETS</b>                          |      |                |               |                |              |
| Debtors                                        | 7    | 16,012         |               | 2,613          |              |
| Cash at bank and in hand                       |      | 11,150         |               | 1,333          |              |
|                                                |      | <u>27,162</u>  |               | <u>3,946</u>   |              |
| <b>LIABILITIES</b>                             |      |                |               |                |              |
| Creditors: Amounts falling due within one year | 8    | <u>(5,598)</u> |               | <u>(3,090)</u> |              |
| <b>NET CURRENT ASSETS</b>                      |      |                | 21,564        |                | 856          |
| <b>NET ASSETS</b>                              |      |                | <u>21,695</u> |                | <u>1,092</u> |
| <b>FUNDS OF THE CHARITY</b>                    | 9    |                |               |                |              |
| Restricted income funds                        |      |                | 1,649         |                | -            |
| Unrestricted funds                             |      |                | 20,046        |                | 1,092        |
| <b>TOTAL CHARITY FUNDS</b>                     |      |                | <u>21,695</u> |                | <u>1,092</u> |

For the year ended 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the special provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees on 18 March 2026 and are signed on their behalf by:

*Andonis Anthony*

**Andonis Anthony**  
Chairman

Company Registration Number: SC482852

**The notes on pages 10 to 15 form part of these financial statements.**

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 JULY 2025**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 (effective 1 January 2019) (Charities SORP FRS102) and the Companies Act 2006.

**Legal Status**

The charity is a private company limited by guarantee registered in Scotland. It is a registered charity in Scotland and is a public benefit entity.

Its registered address is Summit House, 4-5 Mitchell Street, Edinburgh, Scotland.

**Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Income**

**Recognition of Income**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Grants and donations**

Grants and donations are only included in the SOFA when the general income recognition criteria are met. Donated goods, facilities and services are not recognised in the accounts.

**Government grants**

The charity has not received any government grants in the reporting period.

**Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**GREAT COMMISSION SOCIETY**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 JULY 2025**

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**1. ACCOUNTING POLICIES (continued)**

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 33.33% straight line

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Debtors**

Trade and other debtors are recognised at the settlement amount due.

**Creditors**

Creditors are recognised when the charity has a present obligation arising 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.

**Fund accounting**

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

**2. DONATIONS AND LEGACIES**

|           | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|-----------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Donations | 70,393                              | 2,007                             | 72,400                            | 66,092                            |
| Gift aid  | 46,960                              | -                                 | 46,960                            | 8,092                             |
|           | <u>117,353</u>                      | <u>2,007</u>                      | <u>119,360</u>                    | <u>74,184</u>                     |
| 2024      | 67,854                              | 6,330                             | 74,184                            |                                   |



**GREAT COMMISSION SOCIETY**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 JULY 2025**

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**3. EXPENDITURE ON CHARITABLE ACTIVITIES**

|                             | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Costs of missions and aid   | 74,781                              | 358                               | 75,139                            | 61,314                            |
| Communications and IT costs | 14,412                              | -                                 | 14,412                            | 12,882                            |
| Other support costs         | 4,670                               | -                                 | 4,670                             | 5,860                             |
| Governance costs (note 4)   | 4,536                               | -                                 | 4,536                             | 5,576                             |
|                             | <u>98,399</u>                       | <u>358</u>                        | <u>98,757</u>                     | <u>85,632</u>                     |
| 2024                        | 79,302                              | 6,330                             | 85,632                            |                                   |

**4. GOVERNANCE COSTS**

|                                     | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Bookkeeping and Accounting Services | 3,040                               | -                                 | 3,040                             | 3,433                             |
| Independent Examiner Fees           | 824                                 | -                                 | 824                               | 787                               |
| Total paid to Independent Examiner  | 3,864                               | -                                 | 3,864                             | 4,220                             |
| Legal and professional fees         | 672                                 | -                                 | 672                               | 1,356                             |
|                                     | <u>4,536</u>                        | <u>-</u>                          | <u>4,536</u>                      | <u>5,576</u>                      |
| 2024                                | 5,576                               | -                                 | 5,576                             |                                   |

**5. TRUSTEES' COSTS AND EMOLUMENTS**

During the year fees of £15,000 (2024: £15,000) were paid to Andonis Anthony (Trustee) in respect of his preaching work. The payments were approved by the other Trustees of GCS and are permitted under Section 2(a) of the Charities and Trustees Investment (Scotland) Act 2005.

During the year payments totalling £3,526 (2024: £2,465) were paid in respect of a Trustee's travel and subsistence expenses incurred when carrying out work on behalf of the charity.

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JULY 2025**

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**6. TANGIBLE FIXED ASSETS**

|                        | <b>Equipment<br/>£</b> | <b>Total<br/>£</b> |
|------------------------|------------------------|--------------------|
| <b>COST</b>            |                        |                    |
| As at 1 August 2024    | 5,408                  | 5,408              |
| Additions              | -                      |                    |
| <b>At 31 July 2025</b> | <u>5,408</u>           | <u>5,408</u>       |
| <b>DEPRECIATION</b>    |                        |                    |
| As at 1 August 2024    | 5,172                  | 5,172              |
| Charge for the period  | 105                    | 105                |
| <b>At 31 July 2025</b> | <u>5,277</u>           | <u>5,277</u>       |
| <b>NET BOOK VALUE</b>  |                        |                    |
| <b>At 31 July 2025</b> | <u>131</u>             | <u>131</u>         |
| At 31 July 2024        | <u>236</u>             | <u>236</u>         |

**7. DEBTORS**

|               | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|---------------|-------------------|-------------------|
| Gift aid      | 11,157            | 2,490             |
| Other debtors | 1,846             | 123               |
| Prepayments   | 3,009             | -                 |
|               | <u>16,012</u>     | <u>2,613</u>      |

**GREAT COMMISSION SOCIETY**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 JULY 2025**

**8. CREDITORS: Amounts falling due within one year**

|                 | <b>2025</b>  | <b>2024</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Accruals        | 3,564        | 3,090        |
| Other creditors | 2,034        | -            |
|                 | <u>5,598</u> | <u>3,090</u> |

**9. FUNDS**

|                                   | <b>Balance at</b>    | <b>Movement in resources:</b> |                 |                  | <b>Balance at</b>   |
|-----------------------------------|----------------------|-------------------------------|-----------------|------------------|---------------------|
|                                   | <b>1 August 2024</b> | <b>Incoming</b>               | <b>Outgoing</b> | <b>Transfers</b> | <b>31 July 2025</b> |
|                                   | <b>£</b>             | <b>£</b>                      | <b>£</b>        | <b>£</b>         | <b>£</b>            |
| <b>Unrestricted general funds</b> | 1,092                | 117,353                       | (98,399)        | -                | 20,046              |
| <b>Restricted funds</b>           |                      |                               |                 |                  |                     |
| 1) Ukraine fund                   | -                    | 2,007                         | (358)           | -                | 1,649               |
|                                   | <u>1,092</u>         | <u>119,360</u>                | <u>(98,757)</u> | <u>-</u>         | <u>21,695</u>       |

1) Donations were received in the year specifically to support the charity's work in Ukraine.

**10. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)**

| <b>Current year</b> | <b>Tangible</b>     | <b>Other net</b> | <b>Total</b>  |
|---------------------|---------------------|------------------|---------------|
|                     | <b>fixed assets</b> | <b>assets</b>    |               |
|                     | <b>£</b>            | <b>£</b>         | <b>£</b>      |
| Restricted          | -                   | 1,649            | 1,649         |
| Unrestricted        | 131                 | 19,915           | 20,046        |
|                     | <u>131</u>          | <u>21,564</u>    | <u>21,695</u> |
| <b>Prior year</b>   | <i>Tangible</i>     | <i>Other net</i> | <i>Total</i>  |
|                     | <i>fixed assets</i> | <i>assets</i>    |               |
|                     | <b>£</b>            | <b>£</b>         | <b>£</b>      |
| Restricted          | -                   | -                | -             |
| Unrestricted        | 236                 | 856              | 1,092         |
|                     | <u>236</u>          | <u>856</u>       | <u>1,092</u>  |

**GREAT COMMISSION SOCIETY  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 JULY 2025**

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**11. RELATED PARTIES TRANSACTIONS**

Included in other debtors is a balance of £1,846 (2024: £123) being amounts advanced by the charity to Adonis Anthony for mission expenses. The mission expenses were incurred after the year end, resulting in the director's loan account not being overdrawn.

During the year donations received without conditions from Trustees totalled £1,300 (2024: £1,200).