

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2025
for
GOD IS GOOD: AFRICA**

**Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF**

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for the Year Ended 30 November 2025**

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GOD IS GOOD: AFRICA

Report of the Trustees for the Year Ended 30 November 2025

The trustees present their report with the financial statements of the charity for the year ended 30 November 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of God is Good Africa (GIGA) are the prevention or relief of poverty, the advancement of religion and the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. The objectives will be met primarily by supporting Lighthill School in Kitgum, Uganda and in neighbouring states.

GIGA fully provides for the educational and social needs at the school. School fees generally meet costs of employing teachers which include salaries and meals. This continues to be challenging in view of the poverty in the area and other cultural factors which mean parents frequently withdraw their children from education. This situation has been exacerbated by the Pandemic and schools in Uganda were closed for the whole year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The principal areas of expenditure were the provision of food for pupils and staff to alleviate the hardship being experienced in Northern Uganda. This includes providing eggs twice a week for pupils and a sack of maize for each member of staff at the beginning of each term.

This year 75% of the perimeter wall was built and CCTV cameras were bought and installed. Electricity was connected to the national grid along with connection to the Solar panels. Some repainting work was carried out and IT equipment was purchased.

It was also possible to continue paying school fees for vulnerable children who have tested positive with HIV. At Ishbel Amari Clinic a ten thousand litre tank was installed on a tower.

A maternity ward has been completed with tiled floors, wash rooms and provided with delivery beds, weighing scales and an incubator. The laboratory service now has a complete blood count machines. This was made possible with the installation of air conditioning.

The scholarship for one student at African Bible University in Kampala is also an annual expenditure.

Fundraising activities

The trustees held a very successful Soup and Pudding event. The charity received donations through the year as usual for which we are very grateful.

FUTURE PLANS

- Paintwork for completion of the P7 and GP room at Lighthill Christian School.
- Purchase of computers
- Purchase of equipment for the Isobel Amari Clinic in Kitgum as needs arise
- Continued provision of food to alleviate the hardship experienced in Northern Uganda.
- To wire the main building and GP room at Lighthill Primary School and to connect these rooms to mains electricity.
- To complete the building of the perimeter wall at Lighthill Primary School.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. It was recognised as a Scottish Charity on 2 August 2016, under the reference SC046758 and commenced activities on 17 November 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046758

**Report of the Trustees
for the Year Ended 30 November 2025**

Principal address

Lightcliffe
Swordale
Isle of Lewis
HS2 0BP

Trustees

Kenneth John Mackenzie
Donald Alexander Macleod
Seonag Mackinnon
Catherine Rose Murray
Catherine Burgess
Torquil Macleod
Catherine Stewart
Ian Burgess
Catriona Macleod
Elizabeth McGowan
Mairi Martin
Malina Isobel Maclellan

Chair
Treasurer
Secretary

Independent Examiner

Andrew Cumming
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, 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;
- 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 which 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 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

**Report of the Trustees
for the Year Ended 30 November 2025**

Approved by order of the board of trustees on 24 August 2026 and signed on its behalf by:

Donald Alexander Macleod - Trustee

Donald A Macleod,

**Independent Examiner's Report to the Trustees of
God is Good: Africa**

I report on the accounts for the year ended 30 November 2025 set out on pages five to ten.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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.

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 seeking explanations from you as 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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.



Andrew Cumming
The Institute of Chartered Accountants of Scotland

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

24 August 2026

**Statement of Financial Activities
for the Year Ended 30 November 2025**

		Unrestricted fund £	Restricted fund £	30.11.25 Total funds £	30.11.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>18,580</u>	<u>-</u>	<u>18,580</u>	<u>21,862</u>
 EXPENDITURE ON					
Charitable activities					
School fund		<u>16,021</u>	<u>-</u>	<u>16,021</u>	<u>20,756</u>
 NET INCOME		2,559	-	2,559	1,106
 RECONCILIATION OF FUNDS					
Total funds brought forward		5,351	-	5,351	4,245
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>7,910</u></u>	<u><u>-</u></u>	<u><u>7,910</u></u>	<u><u>5,351</u></u>

Balance Sheet
30 November 2025

	Notes	Unrestricted fund £	Restricted fund £	30.11.25 Total funds £	30.11.24 Total funds £
CURRENT ASSETS					
Cash at bank		7,910	-	7,910	5,351
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>7,910</u>	<u>-</u>	<u>7,910</u>	<u>5,351</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,910	-	7,910	5,351
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>7,910</u>	<u>-</u>	<u>7,910</u>	<u>5,351</u>
FUNDS	5				
Unrestricted funds				<u>7,910</u>	<u>5,351</u>
TOTAL FUNDS				<u>7,910</u>	<u>5,351</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 August 2026 and were signed on its behalf by:



Seonag Mackinnon - Trustee

**Notes to the Financial Statements
for the Year Ended 30 November 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentation currency of the accounts is Pound sterling (£).
The accounts are rounded to the nearest £1

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted 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.

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2025**

2. DONATIONS AND LEGACIES

	30.11.25	30.11.24
	£	£
Donations	<u>18,580</u>	<u>21,862</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2025 nor for the year ended 30 November 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>21,862</u>	<u>-</u>	<u>21,862</u>
EXPENDITURE ON			
Charitable activities			
School fund	<u>20,756</u>	<u>-</u>	<u>20,756</u>
NET INCOME	1,106	-	1,106
RECONCILIATION OF FUNDS			
Total funds brought forward	4,245	-	4,245
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>5,351</u>	<u>-</u>	<u>5,351</u>

5. MOVEMENT IN FUNDS

	At 1.12.24 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
General fund	5,351	2,559	7,910
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>5,351</u>	<u>2,559</u>	<u>7,910</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2025

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,580	(16,021)	2,559
TOTAL FUNDS	<u>18,580</u>	<u>(16,021)</u>	<u>2,559</u>

Comparatives for movement in funds

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	4,245	1,106	5,351
TOTAL FUNDS	<u>4,245</u>	<u>1,106</u>	<u>5,351</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,862	(20,756)	1,106
TOTAL FUNDS	<u>21,862</u>	<u>(20,756)</u>	<u>1,106</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.23 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
General fund	4,245	3,665	7,910
TOTAL FUNDS	<u>4,245</u>	<u>3,665</u>	<u>7,910</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2025****5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,442	(36,777)	3,665
TOTAL FUNDS	<u>40,442</u>	<u>(36,777)</u>	<u>3,665</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2025.

GOD IS GOOD: AFRICA**Detailed Statement of Financial Activities
for the Year Ended 30 November 2025**

	Unrestricted funds £	Restricted funds £	30.11.25 Total funds £	30.11.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	<u>18,580</u>	<u>-</u>	<u>18,580</u>	<u>21,862</u>
Total incoming resources	18,580	-	18,580	21,862
EXPENDITURE				
Charitable activities				
Building materials & resources	5,745	-	5,745	4,826
Food supplies	4,196	-	4,196	-
School supplies	4,280	-	4,280	15,930
Vulnerable individuals support	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>-</u>
	<u>16,021</u>	<u>-</u>	<u>16,021</u>	<u>20,756</u>
Total resources expended	<u>16,021</u>	<u>-</u>	<u>16,021</u>	<u>20,756</u>
Net income	<u>2,559</u>	<u>-</u>	<u>2,559</u>	<u>1,106</u>

This page does not form part of the statutory financial statements