



Report of the Trustees and  
Financial Statements for the Year Ended 31  
December 2024  
For

**UNITED METHODIST CHURCH SCOTLAND**

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## **Trustees Annual Report for the Year Ended 31 December 2024**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102)

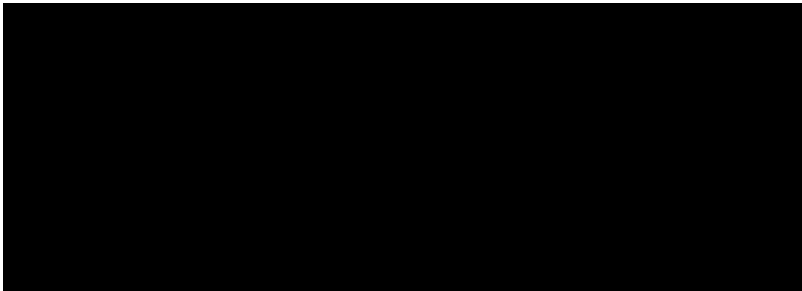
### **Reference and Administrative Details**

Registered Charity number  
SC047115

### **Principal Address**

22 Albert Park  
Braidwood  
ML8 4RZ

### **Trustees**



### **Bankers**

Bank of Scotland  
Edinburgh Shandwick  
Branch 20-22  
Shandwick Place  
Edinburgh  
EH2 4RN

### **Independent Examiners**

Beryl Global Limited  
26 Mapleton Road  
Enfield  
EN1 3PE

## Trustees Annual Report for the Year Ended 31 December 2024

### Introduction

It is with great gratitude and optimism that I present the Trustees Report for the year 2024. This year has been marked by significant progress, growth, and consolidation for the United Methodist Church Scotland, both in its spiritual mission and in its organisational stewardship. Guided by our shared faith and commitment to service, the Church has continued to advance its charitable purpose of proclaiming the Christian gospel, nurturing discipleship, and serving communities in Scotland and beyond.

The year 2024 stands out as a season of success and resilience. Through the dedicated efforts of our clergy, laity, and wider membership, we have strengthened our worship life, expanded outreach, and upheld strong governance in compliance with the Office of the Scottish Charity Regulator (OSCR). The positive trajectory of our activities has not only reinforced our presence within local communities but has also reflected the vitality of our Methodist witness in contemporary society.

This report therefore highlights a year of fruitful ministry and faithful stewardship, one that positions the United Methodist Church Scotland with confidence as we continue to pursue our mission in the years ahead (Philippians 1:6)

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

The charity is controlled by its governing document, a United Methodist Constitution, and constitutes an unincorporated charity. All Trustees are appointed by the United Methodist Church. The charity was granted charitable status by OSCR on 25 January 2017. The Constitution document can only be altered or replaced after consultation with OSCR seeking their consent first.

### Risk Management

The trustees recognise their statutory and fiduciary duty to identify, assess, and review the full spectrum of risks to which the charity is exposed. This responsibility extends beyond financial oversight to include operational, governance, reputational, and strategic risks that may impact the Church's ability to fulfil its mission.

In fulfilling this duty, the trustees ensure that appropriate internal Controls and monitoring mechanisms are in place to provide reasonable assurance against fraud, error, or mismanagement. Particular attention is given to risks arising from **ambiguous decision-making, inadequate documentation, or failures in compliance with statutory and regulatory obligations**. The trustees are also alert to the potential for **conflicts of interest**, whether financial, personal, or relational, and have clear procedures in place to ensure that such conflicts are transparently declared, appropriately managed, and recorded in line with best governance practice.

Additionally, the trustees actively monitor risks relating to safeguarding, equality and diversity, data protection, and health and safety, recognising that weaknesses in these areas can compromise both the reputation and the effectiveness of the Church. Regular reviews of risk registers, financial reports, and policy compliance ensure that risks are not only identified but mitigated through timely corrective action, training, and oversight.

Through this structured approach to risk management, the trustees seek to ensure that the United Methodist Church Scotland continues to operate with integrity, accountability, and resilience in advancing its charitable purpose.

## **Aims and Purposes of the Charity**

The charitable purpose of the United Methodist Church Scotland (UMC Scotland) is the **advancement of the Christian faith**, in accordance with the doctrines, traditions, and values of Methodism. This purpose is rooted in our conviction that the gospel of Jesus Christ transforms lives and communities, and that the Church has a responsibility to bear witness to God's love in word, action, and service.

To achieve this purpose, UMC Scotland engages in a wide range of activities that benefit not only its members but also the wider community across Scotland, the UK, and abroad. These activities encompass **public worship, preaching, Bible study, and discipleship formation**, alongside **pastoral care, youth engagement, and social action initiatives**. The Church also provides spaces of belonging, fellowship, and spiritual growth, thereby fostering Christian values of compassion, justice, and reconciliation. In addition to its spiritual mission, the Church seeks to contribute positively to society by addressing **practical needs and social inequalities**. This includes supporting those who are vulnerable by reason of age, ill health, disability, bereavement, or economic hardship. In doing so, UMC Scotland not only advances religion but also contributes to the **public benefit** through its charitable works, outreach ministries, and ecumenical and interfaith partnerships.

**The objectives of the Church, which guide the outworking of this purpose, are as follows:**

1. The advancement of religion and spiritual growth, bringing people of all races and communities in Scotland and beyond into fellowship with Jesus Christ.
2. Promoting Christian education through Bible studies, Sunday school, and faith formation programmes for children, young people, and adults.
3. The relief of those in need by reason of youth, age, ill health, disability, or bereavement, reflecting Christ's call to care for the vulnerable.
4. Encouraging collaborative and inclusive worship that fosters peaceful coexistence and mutual understanding among people of all faiths, beliefs, and ethnicities across Scotland.

In planning and delivering these activities, the trustees have carefully considered the **Office of the Scottish Charity Regulator's (OSCR) guidance on public benefit**, ensuring that the Church's work remains outward-looking and accessible. The trustees believe that advancing the Christian faith not only enriches individual lives but also strengthens communities by promoting values of service, integrity, and hope.

## **Our Charitable Objectives**

The United Methodist Church Scotland (UMC Scotland) seeks to faithfully advance its charitable purpose of promoting the Christian faith in ways that are meaningful, transformative, and responsive to both spiritual and social needs. In defining our objectives and activities, we are guided by the **Office of the Scottish Charity Regulator (OSCR) framework on public benefit**, ensuring that all our work is outward-looking, inclusive, and of tangible value to individuals and communities. Our objectives are expressed across the following dimensions:

- 1. Attending to God, Worship, Spirituality, Giving, and Stewardship**

At the heart of our mission is the call to worship God in spirit and in truth. Worship is central to our identity as a church and provides the spiritual foundation upon which all other activities are built. In 2024, our congregations experienced significant renewal through vibrant Sunday services, revival gatherings, and special liturgical observances. While physical attendance has been a notable success, the use of **digital platforms such as Zoom** has enabled continuity of midweek prayer meetings, Bible studies, and committee sessions, thereby broadening access and participation. Stewardship of resources, both financial and human remains an expression of our gratitude to God, ensuring the sustainability of our mission through faithful giving and responsible management.

- 2. Building a Christian Community - Outreach and Mission**

UMC Scotland is committed to fostering a welcoming and Christ-centred community where individuals of all backgrounds are embraced. Our outreach extends beyond the walls of the church through mission initiatives that engage with local communities, responding to both spiritual and material needs. In 2024, the Church actively sought to strengthen its missional identity by encouraging congregational involvement in evangelism, social engagement, and ecumenical partnerships. These activities reflect our belief that the Christian community is called to embody Christ's inclusive love and to act as a beacon of hope and service in society.

- 3. Commending God's Love – Pastoral Care, Presence, and Prayer in the Community**

Inspired by the Great Commission (*Matthew 28:19*), our mission includes the intentional sharing of God's love through acts of presence, pastoral care, and

prayer. Members of the Church continue to visit the sick, comfort the bereaved, and uphold individuals and families in prayer. This ministry of compassion affirms the dignity of every person and strengthens bonds of fellowship within and beyond the church community. Prayer remains a powerful tool of transformation, guiding our collective witness and anchoring our commitment to God's mission.

In addition to these core objectives, 2024 marked progress in **community building practices** that foster fellowship and hospitality. The implementation of a food consumption policy enabled safe and inclusive opportunities for congregants to share refreshments such as teas and coffees after services. Such simple yet meaningful acts of fellowship strengthen community life, encouraging deeper connections among members and creating a welcoming environment for new families and visitors.

Taken together, these objectives demonstrate that UMC Scotland is not only a worshipping community but also an active and engaged presence in society attentive to God, committed to mission, and dedicated to commending His love through both word and deed.

### **Activities and Achievements and Policies**

The Finance Task Force made significant progress during the year in strengthening the church's governance structures and ensuring greater transparency and accountability. Notably, Dr F. B. Katsande and Mr Kanyenze were appointed to the Finance Task Force, where they also played a vital role in reviewing and finalising the Finance Policy. Their input, alongside that of the existing team, ensured that the policy was not only comprehensive but also responsive to the church's present and future needs. The Finance Policy is now in place, with only minor amendments required, and will undergo a full review by the Church Council in 2025 for formal approval.

This policy provides the necessary framework to guide financial decision-making, ensure stewardship of resources, and support sustainable growth. It is a cornerstone of good governance that prepares the church for future expansion, particularly as we anticipate a transition towards appointing a Reverend with a longer tenure, beyond the current six-month cycle.

In parallel, **a number of other policies have been developed or reviewed to address bottlenecks that have historically hindered the effective functioning of the church.** All committees such as the Board of Trustees (BOT), the Committee on Finance (COF), the Staff/Pastor-Parish Relations Committee (SPPRC), and the Connectional Ministries (CM) have been advised to systematically review their existing policies or develop new ones where gaps or ambiguities exist. This will create a more structured and accountable environment and will reduce grey areas that previously led

to inefficiencies in decision-making and administration. For 2024, specific attention has been directed toward reviewing the CM Bereavement Policy, the UMC Finance Policy and the SPPRC Implementation Policy. Both are scheduled for review and to be presented to the Church Council for approval, thereby strengthening the coherence of our governance framework.

These developments mark a **positive step forward in embedding a culture of compliance, accountability, and strategic foresight** across all levels of church leadership. Together, they reflect the church's commitment to good governance, transparency, and the removal of barriers that might otherwise impede its spiritual and administrative mission.

## **Worship and Prayers**

In addition to governance reforms and policy development, the **spiritual life and witness of the church have been sustained and strengthened through intentional practices of prayer and worship**. These activities were central to the church's mission and helped foster unity, resilience, and spiritual growth among members. The following initiatives were particularly significant during the year:

- a) **Dedicated days and weeks of prayer and fasting** were observed, providing the congregation with time to seek God's direction, intercede for the needs of the church and community, and deepen individual and collective spirituality.
- b) **Regularly scheduled online gatherings via Zoom**, including section meetings, organisational meetings, and designated times of prayer, enabled the church to maintain close fellowship and collaborative engagement despite geographical distances. This also allowed wider participation from members unable to attend in person, thereby strengthening inclusivity.
- c) **Prayers for healing and worship sessions** were organised to uphold members in times of illness, loss, and personal challenge, reflecting the church's pastoral commitment to compassion, encouragement, and restoration. These sessions reinforced the message that the church is a place of refuge and spiritual renewal.
- d) **Dedicated times of prayer for children and young people** were established, affirming the church's long-standing commitment to nurture the next generation in faith. These sessions provided opportunities to bless, guide, and encourage younger members in their spiritual journeys, while also recognising their central place in the life and future of the church.

Together, these practices not only enriched the spiritual lives of members but also gave tangible expression to the church's identity as a Christ-centred, prayerful, and mission-driven community.

## Youth and Children

The Junior Sunday School (JSS) and Youth Fellowship remained active throughout the year, with a range of online and in-person activities designed to nurture faith, build confidence, and encourage fellowship among young people. The JSS engaged children in age-appropriate Bible teaching, songs, and interactive sessions that strengthened their understanding of scripture and Christian values.

The Youth group participated in online discussions, prayer meetings, and leadership-building activities that enabled them to explore their faith in a supportive environment, while also developing skills for service within the church and the wider community. These programmes have been vital in ensuring that both children and young people remain rooted in the life of the church, even when physical gatherings were limited. The church still needs to do more so that it's inclusive of both youth and children in its programs.

## Pastoral Care

In 2024, the United Methodist Church Scotland was greatly blessed with the appointment of **Rev. Sabina M. Chikeya**, marking the historic milestone of having a resident pastor for the very first time in the life of the church. This development has significantly enriched the spiritual and pastoral life of the congregation, offering members greater continuity, accessibility, and stability in pastoral leadership.

The presence of a resident pastor has strengthened the delivery of **pastoral care, preaching, sacramental ministry, and spiritual counselling**, ensuring that members' needs are met with consistency and sensitivity. It has also provided an opportunity for deeper engagement with the community, as the pastor's availability has allowed for closer relationships, more responsive support, and a visible presence in the daily life of the church.

Administratively, the transition to working with a resident pastor brought initial challenges, particularly in aligning church operations with denominational structures and established protocols. As with any new chapter in the life of the church, this required adaptation and intentional effort. However, through **targeted trainings, structured discussions, and collaborative dialogue between leadership, committees, and the pastor**, the church has been able to build a more cohesive approach to governance and ministry. These sessions have not only addressed

procedural matters but also fostered mutual understanding and respect for the role of clergy within the wider organisational framework.

The appointment of Rev. Chikeya has therefore represented both a blessing and a learning curve blessing, in the sense of spiritual nourishment and pastoral care for members, and learning, in the adjustments necessary to embed pastoral leadership effectively within the church's systems. The experiences of this year have laid a strong foundation for improved collaboration between clergy and laity, ensuring that pastoral care is delivered in ways that are spiritually vibrant, administratively sound, and fully aligned with both Methodist tradition and the requirements of OSCR as our regulator.

## **Outreach and Evangelism**

This function of Connectional Ministries (CM) continues to form the backbone of how the church operates. In **2024**, the church made significant progress in both membership and worship activities, demonstrating steady growth and deepened engagement across our congregations. Our presence within the wider community has expanded through consistent outreach, including the distribution of church event flyers across multiple platforms and social networks, warmly inviting all to participate in worship and fellowship.

The **Certificates of Sponsorship (COS)** in the Healthcare and Social Care sectors have also contributed to the vibrancy of our community, as several new members joined us from abroad. Their presence has enriched the life of the church, bringing diversity, new energy, and stronger membership numbers.

Outreach activities continued to be strengthened through online services, personal phone calls, and the holding of small-group section prayer meetings via online platforms. Bible study lessons delivered in these section groups proved once again to be a powerful tool for nurturing spiritual growth, fostering fellowship, and encouraging scriptural reflection. This long-standing tradition, embraced again in 2024, has remained an effective and inclusive approach to Christian formation.

Importantly, the Stewardship Team worked diligently throughout the year to educate members on giving as a spiritual act of worship. Their efforts have reinforced the biblical understanding of stewardship not merely as financial contribution but as a holistic expression of faith, gratitude, and discipleship. This teaching has helped to cultivate a culture of generosity within the church, ensuring that giving is viewed as an integral part of spiritual life and a tangible way of supporting God's work.

Overall, 2024 was a year of strong and positive progress in outreach, evangelism, and stewardship. These combined efforts have positioned the United Methodist Church

Scotland to remain faithful to its mission of advancing the Christian faith while fostering sustainable growth and vibrant witness in the community.

## **Safeguarding**

Safeguarding remains a central and non-negotiable part of the life and ministry of the United Methodist Church Scotland. We understand it as a collective responsibility that underpins our witness and service, ensuring that children, young people, and vulnerable adults are protected and supported within all church-related activities. The mental health and overall wellbeing of our congregants continue to be of paramount importance, and every individual who participates in the life of the church has a role to play in promoting a safer environment.

The Church has a **Safeguarding Policy and Practice Guidance in place**, supported by the appointment of a designated Safeguarding Officer who oversees this vital work and reports directly to the Executive Committee. Training and awareness-raising activities have also been prioritised to ensure that safeguarding principles are understood, observed, and embedded across all ministries.

During the year, progress has been made in the area of PVG (Protecting Vulnerable Groups) registration, with **two successful applications completed, including that of Rev. S. M. Chikeya**. However, we continue to face **significant challenges relating to delays in PVG processing times**, which in turn slow down our ability to fully deploy volunteers and leaders into active ministry. This remains a key area for improvement and one that requires ongoing vigilance and persistence in liaising with the relevant authorities.

Despite these challenges, our safeguarding practices have continued to evolve, reflecting a culture of accountability, transparency, and proactive risk management. We remain deeply committed to maintaining the highest standards of care, both in policy and practice, as we build trust with our congregants and the wider community.

## **Sponsorship Licence Compliance**

As **Sponsorship Licence Holders**, the Trustees of the United Methodist Church Scotland (UMC Scotland) carry a serious and legally binding responsibility to ensure full compliance with all regulatory frameworks set out by **Scottish law, the UK Home Office, and the Office of the Scottish Charity Regulator (OSCR)**. Holding a Sponsorship Licence is not simply an administrative privilege but a position of trust that requires transparency, accountability, and strict adherence to national regulations governing immigration and employment.

Our responsibilities as Licence Holders include, but are not limited to:

- **Immigration Compliance:** Ensuring that all immigration rules and sponsorship duties are met, including the verification of right-to-work status, maintaining accurate records, and reporting any changes in sponsored individuals' circumstances to the Home Office in a timely manner.
- **Documentation and Record-Keeping:** Maintaining proper documentation for each sponsored individual, including contracts, payslips, and contact details, to demonstrate compliance at all times. These records must be readily available for inspection by the Home Office or regulatory authorities.
- **Monitoring and Reporting:** Actively monitoring sponsored individuals to ensure they are fulfilling the terms of their sponsorship, including employment within agreed roles and working conditions. Any breaches, terminations, or changes must be reported promptly to safeguard the integrity of the licence.
- **Safeguarding the Licence:** Ensuring that the church's Sponsorship Licence remains active and in good standing by consistently applying best practice in governance, compliance, and oversight. The licence enables the church to legally sponsor foreign nationals and therefore must be protected from misuse, negligence, or oversight.

Dr. F. B. Katsande and Mr. Chihuri, led the successful application for the Sponsorship Licence, UMC Scotland has been able to utilise this provision effectively. Most notably, it enabled the church to welcome **Rev. S. M. Chikeya** into ministry through a lawful and transparent sponsorship process. This achievement represents not only compliance with government standards but also the strengthening of our church's mission by securing pastoral leadership in line with our charitable objectives.

The Sponsorship Licence continues to be an important tool in ensuring that UMC Scotland can draw upon global ministry talent, while remaining fully aligned with the laws of the land and the oversight of OSCR. It reaffirms our ongoing commitment to responsible governance, ethical leadership, and the advancement of the Christian mission in Scotland and beyond

## Conclusion

We would like to extend our gratitude to all church members who work tirelessly to make our church the vibrant and welcoming community it is today. Without their dedication, the work described above would not be possible. Together, we reaffirm our commitment to safeguarding as a shared responsibility and as a visible expression of God's love, justice, and care for all.

## **Trustees Annual Report for the Year Ended 31 December 2024– continued**

### **Reserves Policy**

The Trustees have a duty to ensure that the charity maintains sufficient reserves to safeguard its financial stability and sustainability. The purpose of holding reserves is to ensure that the charity can continue to meet its ongoing commitments, manage unforeseen circumstances, and maintain operational continuity in line with its charitable objectives.

The policy of the United Methodist Church Scotland (UMC Scotland) is to maintain reserves equivalent to at least six months of normal running costs. This level is considered both prudent and appropriate to protect the charity against financial uncertainty, unforeseen expenditure, or fluctuations in income. The reserves also serve to provide flexibility for future ministry initiatives, outreach programmes, and community projects which may arise.

In addition, the Trustees remain committed to careful financial management, ensuring that decisions regarding reserves are transparent, evidence-based, and aligned with the charity's long-term strategic vision. The Trustees are also mindful of risks such as ambiguous decision-making, potential conflicts of interest, or financial mismanagement, and have instituted clear governance controls and policies to mitigate such risks.

At the end of the financial year 2024, the charity held unrestricted funds of **£24,762.34** at the end of the year, 2024 (**£22,783 in 2023**) which will be carried forward to enable the charity to continue as a going concern entity and this meets the reserves policy, ensuring the delivery of core services, support for pastoral ministry, and wider community engagement.

### **STATEMENT OF TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS**

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).

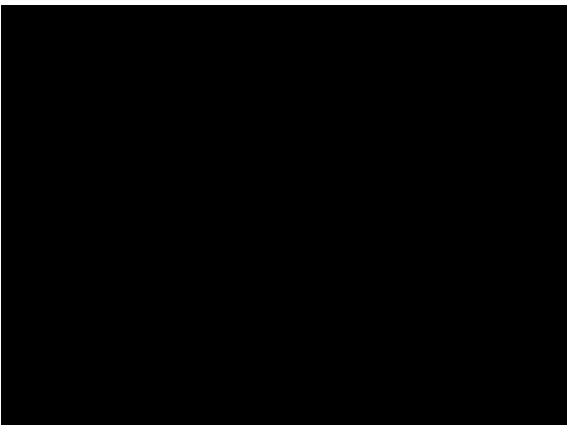
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charity 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.

This report was approved by the Trustees on 30 August ,2025 and signed on their behalf by:



### Independent Examiners Report to the Trustees of United Methodist Church Scotland

I report on the financial statements of the charity for the year ended 31<sup>st</sup> December 2024 which are set out on Pages 16 to 19.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (**"the 2005 Act"**) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (**"the 2006 Regulations"**). The charity's trustees consider that the audit requirement of Regulation 10(1)(c) of the 2006 Accounts Regulations does not apply and that an independent examination is required.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

#### Basis of the independent examiner's report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the directors 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 financial statements.

#### 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 Regulations, and
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



1 September ,2025 .Beryl Global Limited, 26 Mapleton Road, Enfield, EN1 3PE

## Statement of Financial Activities for the Year Ended 31 December 2024

	Note	2024 Unrestricted Fund	2023 Unrestricted Fund
<b>Income from</b>			
Charitable Activities	2	£43,379	£40,917
<b>Expenditure on</b>			
Charitable Activities		(£41,530)	(£47,891)
Governance Costs		(£500)	(£400)
<b>Net Movement in Funds</b>		£1,350	(£7,374)
<b>Reconciliation of Funds</b>			
Total Funds brought forward		£22,783	£30,158
<b>Total funds carried forward</b>		£24,133	£22,783

### CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

### Balance Sheet as at 31 December 2024

	Note	2024 Total Funds	2023 Total Funds
<b>Current Assets</b>			
Cash at bank / in hand	7	£24,762	£23,284
Prepayment		£981	£0
<b>Total Current Assets</b>		<b>£25,743</b>	<b>£23,284</b>
<b>Current Liabilities</b>			
Creditors - Amounts falling due within 1 year	6	(£1,609)	(£500)
<b>Net Current Assets</b>		<b>£24,134</b>	<b>£22,784</b>
<b>Total Net Assets</b>		<b>£24,133</b>	<b>£22,784</b>
<b>Funds of the Charity</b>			
Unrestricted Funds		£24,133	£22,784
<b>Total Charity Funds</b>		<b>£24,133</b>	<b>£22,784</b>

All funds are unrestricted.

The Notes on pages 17 & 18 form an integral part of these accounts. Approved by the trustees on 30 August, 2025 and signed on their behalf by:

### 1. Accounting Policies

#### **Basis of Accounting**

The financial statements have been prepared in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the SORP – Accounting and Reporting by Charities FRS102

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

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.

#### **Allocation and apportionment of costs**

#### **Charitable Activities**

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the Charity. These include both directly attributable costs.

#### **Governance costs**

Governance costs are the costs associated with the Independent Examiner's verification of the Financial Statements

#### **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 and there were none in the current year under review.

## 2. Voluntary Income

	2024	2023
Tithes and Offerings	£23,919	£16,149
Special Donation – Church Support	£ 2,635	£ 3,745
Other Giving	£16,825	£21,023
<b>Total</b>	<b><u>£43,379</u></b>	<b><u>£40,917</u></b>

## 3. Trustees' remuneration, benefits, and expenses

There were no trustees' remuneration or other benefits and expenses for the year ended 31 December 2024.

## 4. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	5,000	0

There was 1 employee during the year

## 5. MOVEMENT IN FUNDS

	As at 31/12/2024	As at 31/12/2023
<b>Unrestricted Funds</b>		
General Fund	£24,133	£22,784
<b>Restricted Funds</b>		
Restricted Funds	£0	£0
<b>TOTAL FUNDS</b>	<b><u>£24,133</u></b>	<b><u>£22,784</u></b>

## 6. Creditors: Amounts falling due within one year

	2024	2023
Accruals	£1,609	£500

## 7. Cash at bank

	2024	2023
Cash at Bank of Scotland /in hand	£24,762	£22,784

## Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	2024	2023
<b>Incoming Resources</b>		
<b>Voluntary Income</b>		
Tithes & Offering	£23,919	£16,149
Special Donations- Church Support	£2,635	£3,745
Other Giving	£16,825	£21,023
<b>Total Incoming Resources</b>	<b>£43,379</b>	<b>£40,917</b>
<b>Resources Expended</b>		
<b>Charitable Activities</b>		
Mission Area Contributions	£2,522	£4,847
Gifts and Donations	£100	£150
Pastors Allowance	£3,912	£11,700
Conferences and Outreach	£1,893	£1,709
Welfare	£0	£615
Missions	£120	£1,070
<b>Total Charitable activities</b>	<b>£8,547</b>	<b>£20,091</b>
<b>Support Costs</b>		
Rent	£16,832	£14,188
Council Tax	£1,097	£1,753
Travel and accommodation	£2,025	£5,728
Wages	£5,695	£0
Honorarium	£120	£50
Telephone	£651	£1,596
Printing and Stationery	£0	£33
Hospitality	£786	£904
Governance	£500	£400
General administrative costs	£579	£118
Utilities	£967	£2,449
Recruitment/ Visa fees	£3,676	£536
Insurance	£263	£255
Accounting Fees	£292	£192
<b>Total Support Costs</b>	<b>£33,483</b>	<b>£28,200</b>
<b>Total Resources Expended</b>	<b>£42,030</b>	<b>£48,292</b>
<b>Net Income/(Expenditure)</b>	<b>£1,350</b>	<b>-£7,374</b>