

LIFEWAY PROJECT

FINANCIAL STATEMENTS

FOR THE YEAR TO

30 JUNE 2025

Charity Number SC 048971

Receipts and payments accounts						
For the period from				to		
	01	July	2024		30	June 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	8,481				8,481	6,494
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	145
					-	
A1 Sub total	8,481	-	-	-	8,481	6,639
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from securing bank loan					-	500
A2 Sub total	-	-	-	-	-	500
Total receipts	8,481	-	-	-	8,481	7,139
A3 Payments						
Expenses for fundraising activities					-	72
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,079				7,079	6,598
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	150				150	200
Preparation of annual accounts	150				150	200
Legal costs					-	84
Other					-	
					-	
A3 Sub total	7,379	-	-	-	7,379	7,154
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,379	-	-	-	7,379	7,154
Net receipts / (payments)	1,102	-	-	-	1,102	(15)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,102	-	-	-	1,102	(15)

OSCr

Period end date

Year
2025

Reference and administration details

Postcode

Appointed Nov 2024

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	406				406	421
	Surplus / (deficit) shown on receipts and payments account	1,102				1,102	(15)
						-	
						-	
	Cash and bank balances at end of year	1,508	-	-	-	1,508	406

(Agree balances with receipts and payments account(s))

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	General	559	160	240
	General	229		57
	Total	788	160	297

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	General	500	500
	Total	500	500

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

<i>AAA bengo</i>	EDISON MUBENGO	26/03/26
<i>W</i>	TENDAI JACQUES MUBERLATH	26/03/26

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution dated 18/12/2018, updated 22/03/2023.

Trustee recruitment and appointment

New trustees are identified and appointed by the board to serve for a 3 year period after which they are eligible to be appointed for a further term.

Objectives and activities

Charitable purposes

The advancement of religion through establishing community worship services and engaging in school chaplaincy.

The advancement of education through promoting education in the community and supporting African village schools.

The prevention or relief of poverty through providing lunch club and youth drop in services for disadvantaged in the community.

Summary of the main activities in relation to these objects

Conduct of worship services including Sunday services.

Running of lunch club and holiday club in local area.

Sponsoring of children for education in African village schools.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

We are immensely grateful to our supporters for their faithfulness and generosity over the years, without which Lifeway Project would not have been able to "*make a difference one life at a time*".

Through the continued financial and prayer support of our contributors, we have been able to continue our sponsorship projects in Africa and it's encouraging to see how some of these children are able to progress with their education. The most vulnerable primary and secondary school children, mostly in Uganda and Zimbabwe, continue to receive assistance. Whilst grateful for our contributors generosity, we are often overwhelmed by requests to provide even more support to new children, often orphans. We know that through God's providence and timing such requests will be met by our faithful, ever-loving and compassionate Heavenly Father who cares even for those Christ calls "the least of these", that is, the most disadvantaged.

Our project director continues to offer support to Cumbernauld Baptist Church and in lieu of their appreciation for the services, Lifeway Project has continued to receive financial support from the church.

He has also taken services at Clarkston Baptist Church, where he's in membership, and we continue to receive financial assistance from their missions' budget.

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity to deploy financial resources in pursuit of the charitable purposes rather than to accumulate reserves. It is the intent of the trustees to maintain a sufficient operational cash balance to underpin the continuation of the activities of the charity.

Details of any deficit

There are no funds in deficit.

Donated facilities and services (if any)

The Trustees and other volunteers donate their time free of charge to provide activities for the charity beneficiaries.

Lifeway Project

SC048971

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Personal donations	5,656				5,656	5,315
Church donations	2,825				2,825	1,179
					-	
					-	
Total	8,481	-	-	-	8,481	6,494

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
M9 Shawlands					-	145
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	145

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
African college tuition fees					-	
African school fees and college tuition	5,441				5,441	4,479
Rental costs					-	
Travel & accommodation	713				713	352
Office & admin (inc post)	738				738	424
Advertising					-	283
Supplies for lunch club					-	
Visa sponsorship costs					-	1,060
Ministry expenses	187				187	
					-	
Total	7,079	-	-	-	7,079	6,598

SC048971

5 Breakdown of unrestricted funds

	General				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	8,481				8,481	6,494
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
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Sub total	-	-	-	-	-	500
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Payments						
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					-	
Sub total	7,379	-	-	-	7,379	7,154
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Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	7,379	-	-	-	7,379	7,154
Net receipts / (payments)	1,102	-	-	-	1,102	(15)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,102	-	-	-	1,102	(15)

Nature and purpose of funds

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The general fund is to finance the activities to meet the charity purposes which are:

- The advancement of religion through establishing community worship services and engaging in school chaplaincy.
- The advancement of education through promoting education in the community and supporting African village schools.
- The prevention or relief of poverty through providing lunch club and youth drop in services for disadvantaged in the community.

There currently are no other funds.

[illegible]

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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	Number of trustees	£
Expenses for trip to Bristol in October 2024	1	409
Expenses for trip to Bristol in February 2025	1	304

[illegible]

Date _____

Other optional information

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Full name(s)

Tendai Mbaserah

Eddison Mubengo

Position (e.g. Chair)

Charity Director

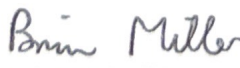
Treasurer

Date _____

26/03/2026

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Lifeway Project						
Registered charity number	SC048971						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	July	2024	to	30	June	2025
Set out on pages	1 – 10 commencing from statement of Receipts & Payments						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention other than that disclosed on the attached page:</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date: 27/03/26		
Name:	Brian Miller CA						
Relevant professional qualification(s) or body (if any):	ICAS						
Address:	94 Blenheim Place Aberdeen AB25 2DY						

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

The trustees have failed to maintain accounting records in a timely manner for the accounting period ending June 2025. These are updated via an automated bank transfer link which failed to operate for the period from October 2024 to August 2025.

As a result, the charity trustees did not have accurate financial information available to them throughout this period to assist them in effective management of the financial affairs of the charity.

The failure of the automated bank transfer link has been investigated and the missing transactions have been included in the charity accounting records.