

Charity number: SC053422

World Changers International Christian Centre Aberdeen, Scotland, UK (Scottish
Charitable Incorporated Organisation)

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED THE 30TH OF APRIL 2025**

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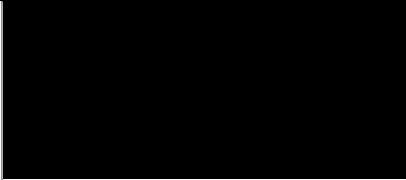
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR
THE YEAR ENDED ON THE 30TH OF APRIL 2025**

Board of Trustees	
Charity registered number	SC053422
Registered office	13 Smithfield Road Aberdeen AB24 4NR
Auditors	
Bankers	

THE BOARD OF TRUSTEES REPORT FOR THE YEAR ENDING

30TH APRIL 2025

The yearly audited financial statement and report of the World Changers International Christian Centre Aberdeen, Scotland, UK, a Scottish Charitable Incorporated Organisation (SCIO) for the fiscal year ending on April 30, 2025, is submitted by the Board of Trustees.

The Board of Trustees here attests that the report and audited financial statements comply with the provisions of the Charities and Trustee Investment (Scotland) Act 2023, the Charities Accounts (Scotland) Act 2006, the Charity's governing document, and the Statement of Recommended Practice (SORP) for charities preparing accounts in accordance with the Financial Reporting Standard (FRS 102) applicable in the UK, and all other relevant statutory requirements.

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

1.1 CONSTITUTION

By virtue of the constitution adopted on 11 June 2005, the SCIO was duly incorporated as a charitable body under the Scottish charity number SC053422, and it is principally governed by its governing document.

The Constitution, alongside other applicable statutory provisions, provided the fundamental framework for shaping policies and directing the charity's day-to-day management.

1.2. METHOD OF APPOINTMENT OR ELECTION OF THE BOARD OF TRUSTEES

The management of the charitable organization rests with the Board of Trustees, who are appointed or co-opted in accordance with the Constitution. Pursuant to section 12 of the Constitution, the Trustees have the authority to appoint additional trustees. However, the number of trustees must not exceed seven and shall not be fewer than three.

1.3. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF THE BOARD OF TRUSTEES

The induction process for anyone who was newly appointed as a member of the Board of Trustees entails a meeting with the Chair and other Trustees. After that, the Trustee(s) meet with the Chief Executive to familiarize themselves with the authorities and obligations of the Trustees. The Trustee is at this stage given an Induction Pack, which contains the governing documents of the charitable organisation and the Essential Trustee: What you Need to Know and the Trustees' Expenses and Payment. The Trustee is expected to occasionally participate in various training events, refresher courses with current trustees, conferences, and seminars. These events are tailored to enhance their governance skills further and ensure they are updated on their responsibilities and any sector-related changes. These procedures will ease their ability to adhere to important statutory provisions and boost their confidence and effectiveness in discharging their obligations.

1.4 ORGANISATIONAL STRUCTURE AND DECISION-MAKING

While acknowledging the presence and impact of a spiritual pastor, the affairs of the charitable organization are solely regulated by the provisions of the constitution. Hence, the Board of Trustees meets regularly to oversee the affairs of the charity, which is in accordance with the charity's organizational structure.

The charity's day-to-day administration/management is delegated to the Chief Executive, who promptly reports on the charity's operations to the trustees.

The Board of Trustees' continuous involvement is essential and prudent in ensuring the well-being of the charity, especially in scenarios where the charity may be exposed to enormous risk and the potential implications it may have on the charity.

1.5. RISK MANAGEMENT

The trustees fully comprehend the extent of their responsibility to notice and evaluate potential risks to which the charitable organisation could be exposed and adopt preventive methods to forestall any likely exposure to fraud and errors. The Board of Trustees uses a risk-preventive approach that involves a consistent and detailed systematic means for assessing, identifying and evaluating potential risks. This process enables the Board of Trustees to initiate plans to curb any identified risk effectively.

One systematic means employed involves conducting periodic legal checks to ascertain the organization's current operational status. The trustees are confident that the current organisation structure and modus operandi can mitigate the organization's exposure to significant risks and are flexible enough to adapt quickly to minimize the gravity of any potential dangers. Notwithstanding, the trustees have assessed any possible primary risk the Charity may face.

Such identifiable risks include the need for constant governance checks to ensure the competencies of existing trustees, evaluating where new skills and training for the board are necessary, and ensuring the financial system has adequate control in place, particularly those related to payments. The Trustees have considered identified risks and are implementing adopted methods aimed at mitigating the possibility of the charity being exposed to such risks.

2. OBJECTIVES AND ACTIVITIES

2.1 OBJECTIVES

The objects of the World Changers International Christian Centre are:

- 2.1.1. Advancement of religion and, in furtherance of this to:
- 2.1.2. Organize and conduct Sunday and other worship services.
- 2.1.3. Organize and conduct bible instruction classes.
- 2.1.4. Organize Christian youth, students, and children club activities.
- 2.1.5. Organize evangelistic outreach, gospel music, missionary, and outside events to propagate the gospel.
- 2.1.6. Always maintain and exhibit Christian character and standards in the community and dealings with other organizations and local authorities.
- 2.1.7. Organize Christian education, community, and social outreaches.
- 2.1.8. Support the Christian and missionary activities of the World Changers International Christian Centre in Aberdeen, Scotland, UK.

The progress achieved so far is largely attributed to the invaluable contributions of the organisation leaders, and dedicated volunteer workforce, all of whom have been instrumental to the organization's achievements. The synergy with other Churches has enabled the smooth and effective execution of initiatives aimed at fulfilling the Charity's objectives.

2.2 STRATEGIES FOR ACHIEVING OBJECTIVES

As part of its commitment to achieving its objectives, the Board adopted strategic plans, which the organization diligently follows. A review of the first phase of the plan indicates that the organization has achieved a significant part of the plan within the first 12 months. The Board is, therefore, optimistic in projecting that the next strategic plan timeline will be met.

2.3 ACTIVITIES FOR ACHIEVING OBJECTIVES

During the year under review, the trustees continued to provide strategic leadership and oversight of the charity's work, ensuring its activities remained aligned with its charitable objectives and compliant with applicable statutory requirements. The Board prioritized long-term planning and sustainability, embedding governance practices that strengthened both organizational structure and accountability.

The Board also strengthened its governance by updating internal controls, refining risk management strategies, and engaging professional services where necessary. This provided a solid foundation for informed decision-making and ensured the effective monitoring of all activities undertaken during the year.

The synergy between governance, strategic planning, and day-to-day operations has been vital in enabling the charity to pursue its objectives with renewed focus. The trustees remain committed to sustaining these efforts while continuously evaluating organizational effectiveness in line with best practices and regulatory guidance.

3. PUBLIC BENEFIT STATEMENT

The Board of Trustees confirms that they have met their duties in strict compliance with the provisions of Charities and Trustee Investment (Scotland) Act 2023 and have had due regard to the OSCR general guidance on public benefit particularly on the advancement of religion for the public benefit.

4. ACHIEVEMENTS AND PERFORMANCE

4.1 REVIEW OF ACTIVITIES

Over the past year, World Changers International Centre has continued to provide a vibrant atmosphere of worship, teaching, and spiritual empowerment. Key events such as the Youth retreat, Leaders and Ministers retreat and Bible preaching and prayers crusades provided public benefit through spiritual growth of, leadership development, and family support within the community.

Below is a summary of some of these activities: -

4.1.1. Youth Retreat: These forums equip youths to strengthen their faith, build strong family, and contribute positively to the church and the Community. The Youth's retreat was a camping event and most of its activities were outdoor event which helped to promote team spirit, good work ethics and spiritual reawakening by exercising their faith and supporting each other in prayer.

4.1.2. Arise and Eat: This event was designed to showcase the purpose of World Changers International Christian Centre, create a platform for collaboration with other churches in the teaching and preaching of the gospel. The event also provided and distributed food and drinks to the community around.

4.1.3. Freedom in Christ Crusade: These events emphasized the importance of expressing God's love among the people of all ethnicity and race within the broader community. The event was both joyful and reflective, encouraging spiritual bonding and warm fellowship. It was widely regarded as a memorable celebration and was well attended by people from different denominational background.

4.1.4. Leaders and Ministers Retreat: This thought-provoking forum featured a panel of distinguished guest speakers:

- [REDACTED]
- [REDACTED]

The event provided deep insights into how church leaders and ministers as a faith communities can engage more effectively with their immediate communities through social care practices, godly Christian living for the benefit of the community.

The Leadership and Ministers retreat was a major leadership and capacity- building gathering for all attendees. The event focused on equipping the workforce with spiritual and operational guidance that will enable them service more effectively as leaders or volunteers.

The sessions facilitated by [REDACTED] were impactful, setting a spiritual tone of commitment and excellence among the church leaders and ministers

5. **Benevolence Giving**

At World Changers International Centre, the church promotes selfless and voluntary giving, including heartfelt contributions, in accordance with biblical teachings. Hence, gifts and donations are meant to be given joyful as such contributions are vital expression of faith.

6. **Conclusion**

The period under review has been marked by spiritually enriching, community- centered, and growth-oriented events. Each activity has contributed meaningfully to World Changers International Christian Centre mission and outreach into the community. The Board acknowledges and appreciates the support of the pastoral team and look forward to more impactful programs in the coming year.

6. **INVESTMENT POLICY AND PERFORMANCE**

The Board of Trustees is committed to keeping the organization's funds in interest- bearing accounts while considering safe and suitable investments with higher returns. To this end, the Trustees undertake to engage the services of legal and financial experts before considering investment alternatives. This ensures that investment decisions are only made after considering expert opinions and best practices.

7. FACTORS RELEVANT TO ACHIEVING OBJECTIVES

As Trustees, we recognize that strong leadership and governance are essential to ensuring that all activities align with the church's mission, comply with legal requirements, and support strategic priorities.

It is also essential to ensure that adequate infrastructure, prudent financial management, and strict safeguarding policies are in place to maintain high-quality services, continuity, and the successful development of future initiatives.

Furthermore, as Trustees, we understand our fiduciary duties to act in the best interest of the charity, monitor compliance, manage risks, and maintain strong governance.

8. RESERVE POLICY

The Board of Trustees initiated a “free reserves” policy that allows the charitable company to maintain unrestricted funds. In the year under review, the free reserves remain as stipulated in the constitution, excluding any funds already committed or invested in tangible fixed assets. The Board of Trustees unequivocally believes that the charitable organization’s ongoing operations can be sustained even if its financial resources are considerably utilized.

The Board of Trustees will continue to review the reserve policy to ensure it aligns with the organization’s overall strategic plans. This periodic review helps to verify whether the current reserve level aligns with the organization’s financial position based on incomes and expenditures in the year under review and takes into consideration any strategic plans that have yet to be implemented.

The Board of Trustees is confident that the organization currently possesses financial reserves allocated for the specific objectives outlined in its forthcoming initiatives.

8.1. PRINCIPAL FUNDING

This is provided mainly through contributions and donations from members.

9. PLANS FOR THE FUTURE

9.1. FUTURE DEVELOPMENT

The Charitable Organisation aims to expand its youth outreach events and community services.

The church will continue to grow its digital platforms and event media archives fully accessible online and also start a stable food bank structure for public benefit.

These plans are designed to strengthen and ensure sustainable growth while continuing to meet the needs of the community.

The charitable organisation will remain steadfast in adopting measures that will ultimately lead to fulfilling its fundamental objectives contained in its governing documents. The charitable organisation will also consider further methods that will increase the resources and community impact of its charitable activities and deploy the proceeds in further pursuit of its charitable objectives.

10. BOARD OF TRUSTEES' RESPONSIBILITIES STATEMENT

The Board of Trustees is responsible for preparing the report and financial statements in accordance with relevant legislation and the United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The Board of Trustees is statutorily obligated to prepare financial statements for every fiscal year.

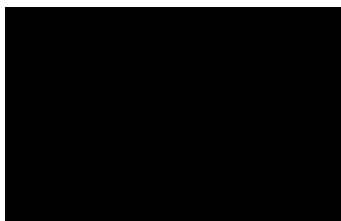
The Board of Trustees is also expected to include in its report the inflow and outflow of resources, including income and expenses, within the fiscal year. Furthermore, the Board of Trustees are to consider the following factors while preparing these financial statements:

- Meticulously pick accounting policies and consistently apply them.
- Painstakingly observe the methods and principles listed in the Charities Statement of Recommended Practice (SORP).
- Exercise sound judgment and make reasonable and cautious estimates.
- Indicate and explain in precise terms if there were any significant deviations from UK Accounting Standards in financial statements, and or if they were strictly followed.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue operating.

The Board of Trustees is mainly responsible for keeping sufficient accounting records that contain a detailed and reasonably accurate description of the charity company's financial position at any given time.

The Board of Trustees is also liable for safeguarding the charitable assets and must follow necessary procedures to prevent and identify fraud and other forms of misconduct.

This report was approved by the Board of Trustees on ...09..... day10.... 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of WORLD CHANGERS INTERNATIONAL CHRISTIAN CENTRE ABERDEEN, SCOTLAND, UK

I report to the trustees on my examination of the accounts of the WORLD CHANGERS INTERNATIONAL CHRISTIAN CENTRE ABERDEEN, SCOTLAND, UK Trust for the year ended 30 APRIL 2025, which are set out on pages 8 to 13.

Responsibilities and basis of report

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

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
- 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.



AACSL Accountants Limited

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Essex
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09 October, 2025

World Changers International Christian Centre Aberdeen, Scotland, UK, SC053422

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)

Year ended 30 April 2025

	Notes	Un-restricted funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
INCOMING RESOURCES				
TOTAL INCOMING RESOURCES		-	-	-
RESOURCES EXPENDED				
Charitable Activities:				
Governance	NOTE 2	80		- 80
TOTAL RESOURCES EXPENDED		80	-	80
Net income/(expenditure)		(80)	0	- 80
Net movement in funds and funds balance carried forward as at 31 April 2025		(80)	0	- 80

All the above results are derived from continuing activities. All gains and losses recognised in the period are included in the above. The deficit for the year

World Changers International Christian Centre Aberdeen, Scotland, UK, SC053422

BALANCE SHEET

Year ended 30 April 2025

	Unrestricted Funds £	2025 Total £
FIXED ASSETS		
Tangible Assets		
CURRENT ASSETS		
Debtors and accrued income	-	-
Cash at bank and in hand	-	-
	<u>-</u>	<u>-</u>
CREDITORS: amount falling due within one year		
Amount falling due within one year	- 80 -	80
Net Current assets/(Liabilities)	<u>(80)</u>	<u>(80)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>- 80 -</u>	<u>80</u>
FINANCED BY:		
Unrestricted funds	- 80 -	80
TOTAL FUNDS	<u>- 80 -</u>	<u>80</u>

For the year ending 30 APRIL 2025, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:


Chairman of Board of Trustees

WORLD CHANGERS INTERNATIONAL CHRISTIAN CENTRE ABERDEEN, SCOTLAND, UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

World Changers International Christian Centre Aberdeen, Scotland, UK, SC053422
NOTES TO THE ACCOUNTS
Year ended 31 April 2025

Note 1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommendation

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, with the use of resources. Where costs cannot be directly attributed to particular headings, they have been allocated to the activities on a basis consistent

Note 2	Professional Fees	2025
	Accountancy Fee	80

3. TAXATION

WORLD CHANGERS INTERNATIONAL CHRISTIAN CENTRE ABERDEEN, SCOTLAND, UK is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.