

Charity registration number SC050469

**VICTORY OUTREACH GLASGOW
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 SEPTEMBER 2025**

VICTORY OUTREACH GLASGOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Zoe Penman - Chair Nancy McEwan Emma MacIntosh
Registered office	51 Ben Venue Road Cumbernauld Glasgow G68 9JE
Charity number	SC050469
Independent examiner	Erdingsworth Business & Tax Advisors Ltd Unit 3 Cuckoo Wharf 427 Lichfield Road Birmingham B6 7SS

VICTORY OUTREACH GLASGOW

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VICTORY OUTREACH GLASGOW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VICTORY OUTREACH GLASGOW

I report to the trustees on my examination of the financial statements of Victory Outreach Glasgow (the Charity) for the year ended 30 September 2025.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 matters have come to my attention.

Independent examiner's statement

My examination is conducted 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. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians (AAT), which is one of the listed bodies.

During my examination, no matter has come to my attention

- 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 9 of the 2006 Accounts Regulations

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the financial statements to be reached.



Erdingsworth Business & Tax Advisors Ltd

Unit 3 Cuckoo Wharf
427 Lichfield Road
Birmingham
B6 7SS

Dated: 15th July 2026

VICTORY OUTREACH GLASGOW

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance, and management

a. Constitution

Victory Outreach Glasgow is an incorporated organisation and is governed by its Constitution signed & dated 1 May 2020.

The charity trustees shall manage the affairs of the SCIO and may for that purpose exercise all the powers of the SCIO. The individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the organisation.

b. Recruitment and appointment of trustees

Apart from the initial trustees, all trustees are appointed by a resolution of the existing trustees in accordance with the Constitution. In selecting new trustees, consideration is given to the skills, knowledge and experience required for the effective governance of the charity.

Throughout the reporting period, all trustees remained in post and continued to serve the charity. The trustees met regularly to oversee governance, financial management, safeguarding, and strategic direction, ensuring the charity continued to operate effectively in line with its objectives.

VICTORY OUTREACH GLASGOW

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Factors that are likely to affect the financial performance or position in 2025/26 and further years:

- Volatile and uncertain economic conditions, particularly towards the end of the year resulting from the pandemic and national lockdowns.
- A possible increased competition in an ever-changing voluntary sector marketplace - we know that the voluntary sector is becoming a much more competitive sector, particularly as funding becomes ever harder to access, as a result we are seeing organisations diversifying their service offer and moving further towards our 'core market.'
- The political environment remains uncertain; the impact of key national developments is still very much an 'unknown quantity' but has the potential to impact on our position.
- A possible increased competition in an ever-changing voluntary sector marketplace - we know that the voluntary sector is becoming a much more competitive sector, particularly as funding becomes ever harder to access, as a result we are seeing organisations diversifying their service offer and moving further towards our 'core market.'

Objects

The purpose of Victory Outreach Glasgow is to advance the Christian faith and provide practical, pastoral, and community-based support to individuals, families, and communities across Glasgow, particularly those experiencing hardship or social isolation.

To achieve these aims, the charity undertakes:

- Weekly worship services and prayer gatherings
- Bible teaching and discipleship programmes
- Pastoral care, mentoring, and spiritual support
- Community outreach and evangelism
- Family, youth, and community engagement activities
- Leadership development and volunteer training
- Partnership working with churches and community organisations.

These activities are delivered through trustees, volunteers and church members and are designed to provide both spiritual and practical benefit to the wider community.

VICTORY OUTREACH GLASGOW

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Victory Outreach Glasgow remains rooted in the heart of Possilpark, in the north of the city. Our services continue to focus on advancing the Christian faith—through sharing the Word, studying the Bible, and growing together in faith. Over the past year, we have had the privilege of supporting many individuals through prayer, both in-person and online community, and faith-based encouragement—helping people face life's challenges, including struggles with addiction and mental health. We have also seen continued growth in our work with families, deeper community engagement, expanded Christian training and development opportunities, and increased support for mission efforts across Europe.

During the financial year, Victory Outreach Glasgow (VOG) continued to fulfil its charitable aims of promoting spiritual growth, providing community outreach, and supporting individuals—particularly those facing challenges such as addiction, isolation, or poverty. Our work focused on fostering inclusion, offering faith-based support, and creating safe spaces for people of all ages and backgrounds to connect, grow, and transform their lives.

ACHIEVEMENTS AND PERFORMANCE

During the reporting period 1 October 2024 to 30 September 2025, Victory Outreach Glasgow continued to deliver its charitable objectives through worship, outreach, leadership development, and community engagement.

Weekly worship services, prayer gatherings, and discipleship programmes remained central to church life, providing opportunities for spiritual growth, fellowship, and pastoral support.

Community outreach teams regularly operated in Possilpark, Milton, Maryhill, and Glasgow City Centre, engaging with individuals experiencing homelessness, addiction, and social isolation. Practical support, recovery groups (rehab referrals), and one-to-one support were offered to those in need.

Testimony Nights provided opportunities for individuals to share stories of recovery, transformation, and restored relationships, encouraging others through lived experience.

Praise and Prayer Nights were held throughout the year, particularly during winter months, providing a safe and welcoming environment for reflection, encouragement, and community support.

Leadership development remained a key focus, with weekly training sessions covering servant leadership, teamwork, communication, character development and ministry skills. Members were given opportunities to serve in leadership roles across church activities.

In November 2024, seven members attended a leadership conference in Manchester, participating in worship, hospitality, and coordination teams, with learning shared across the church on return.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

The charity maintained safeguarding standards, with both safeguarding officers completing refresher training through the charity Thirty-one: eight.

The church strengthened partnerships with other Christian organisations, hosting guest speakers from across Scotland and the UK including Every Nation Church, Freedom City Church, City on a Hill Edinburgh, Victory Outreach Manchester, and Victory Outreach Liverpool. Four baptisms took place during the year, marking significant milestones in individual faith journeys

Community Events and Engagement

The charity delivered a range of community-focused events including:

Easter Family Fun Day with children's activities and community engagement

- Post-Easter Family Fun Day (27 April 2025) marking the church's fifth anniversary.
- Youth event featuring guest artist Mvrvn Adamha
- Back-to-School Sunday providing encouragement and support for families.
- Major Family Fun Day in August 2025 attended by over 250 people, supported by volunteers from Liverpool.

Revival and Spiritual Development

In September 2025, Revival Nights were held featuring guest speakers from City on a Hill Edinburgh and Victory Outreach Manchester, focusing on worship, prayer, and spiritual renewal

Organisational Development

Two new pastoral team members and two ministry leaders were appointed, strengthening leadership capacity and supporting continued growth.

The trustees consider the year to have been one of sustained growth, increased community engagement, strengthened leadership development and continued delivery of public benefit.

VICTORY OUTREACH GLASGOW

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

FINANCIAL REVIEW

The charity is primarily funded through voluntary donations and offerings.

Expenditure during the year was directed towards:

- Worship facilities
- Community outreach and events
- Operational costs including utilities and administration
- Charitable and mission-related activities

The charity operates on a cost-recovery basis, with all income reinvested into its charitable purposes. The trustees confirm that the charity remains a going concern.

In the reporting period, the charity had a total income of £24,583 (2023/24: £25,728) and expenditure of £23,907 (2023/24: £26,737). At the year end the charity's total funds stand at £1,616 (2023/24: £940).

Principal Funding Sources

The total income for the year of £24,583 represents a net decrease of £1,145 compared to 2023/24.

We are especially grateful to the members of the public who have generously donated money to our service over the year.

Investment Policy

As required in its Memorandum, paragraph 4.17, in furtherance of its objects, and for no other purposes, the Company has the power to invest or deposit funds in any lawful manner (but to invest only after obtaining professional advice and having regard to the suitability of investments and the need for diversification).

Reserves Policy

Victory Outreach Glasgow is required to ensure that free monies are available in each fiscal year to meet any foreseeable contingency. The trustees consider that it would be prudent to set aside an amount equivalent to 3-6 months' operating expenditure. The value of this will be calculated using an average of 3-6 months running costs based on the current annual budget. This is reviewed on a quarterly basis.

Going Concern

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the near future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

For the coming year, the charity plans to:

- Strengthen worship services and discipleship programmes.
- Expand community outreach activities.
- Develop leadership and volunteer capacity.
- Increase digital engagement.

VICTORY OUTREACH GLASGOW

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

TRUSTEE RESPONSIBILITIES STATEMENT

The trustees are responsible for:

- Preparing financial statements giving a true and fair view
- Maintaining proper accounting records
- Safeguarding the assets of the charity
- Ensuring funds are applied in accordance with charitable purposes.
- Ensuring compliance with OSCR requirements

The trustees confirm that appropriate financial controls are in place and that they have complied with their legal duties.

RISK MANAGEMENT

The trustees have identified and reviewed key risks facing the charity:

- Financial risk: reliance on voluntary income
- Operational risk: dependence on volunteers
- Safeguarding risk: working with vulnerable individuals.
- Reputational risk: public-facing ministry and communications

These risks are managed through budgeting, leadership structure, safeguarding policies, and oversight of communications.

The annual report was approved by the trustees of the charity on 17th July 2026 and signed on its behalf by

.....

Zoe Penman

Chair of Trustees

VICTORY OUTREACH GLASGOW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Total 2024 £
	Notes				
<u>Income from</u>					
Income from charitable activities	3	24,583	24,583	25,728	25,728
Total Income		<u>24,583</u>	<u>24,583</u>	<u>25,728</u>	<u>25,728</u>
<u>Expenditure on:</u>					
Charitable activities	4	<u>23,907</u>	<u>23,907</u>	<u>26,737</u>	<u>26,737</u>
Net income for the year/ Net movement in funds		<u>676</u>	<u>676</u>	<u>(1,009)</u>	<u>(1,009)</u>
Fund balances at 1 October 2024		<u>940</u>	<u>940</u>	<u>1,950</u>	<u>1,950</u>
Fund balances at 30 September 2025		<u>1,616</u>	<u>1,616</u>	<u>940</u>	<u>940</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

VICTORY OUTREACH GLASGOW

BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	5		-		-
Current assets					
Cash at bank and in hand		1,652		940	
		<u>1,652</u>		<u>940</u>	
Creditors: amounts falling due within one year	6	<u>36</u>		<u>-</u>	
Net current assets			<u>1,616</u>		<u>940</u>
Total assets less current liabilities			<u><u>1,616</u></u>		<u><u>940</u></u>
Income funds					
<u>Unrestricted funds</u>					
General unrestricted funds		<u>1,616</u>		<u>940</u>	
			<u>1,616</u>		<u>940</u>
			<u>1,616</u>		<u>940</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the trustees on 17th July 2026

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Zoe Penman
Trustee



VICTORY OUTREACH GLASGOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting Policies

Charity Information

Victory Outreach Glasgow is a Charity registered in Scotland. The registered office is 51 Ben Venue Road Cumbernauld Glasgow G68 9JE

1.1 Accounting convention

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 Going concern

The trust constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with estimating the liability from multi-year grant commitments (see note 1(e) and notes 13 and 14 for more information).

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

VICTORY OUTREACH GLASGOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting Policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated based on time spent, and depreciation charges are allocated on the portion of the assets use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following basis.

Plant machinery and motor vehicles	20% straight line
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1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operation from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

VICTORY OUTREACH GLASGOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	24,583	25,728
Leagacies receivable	-	-
	<u>24,583</u>	<u>25,728</u>

	(Continued)	
Donations and gifts		
Church offerings and legacies	24,583	25,728
Grants	-	-
	<u>24,583</u>	<u>25,728</u>



Charitable activities

	Projects 2025 £	Total 2025 £	Projects 2024 £	Total 2024 £
Staff costs	-	-	-	-
Office premises and other costs	23,511	23,511	26,377	26,377
Governance costs	396	396	360	360
Staff and training	-	-	-	-
	<u>23,907</u>	<u>23,907</u>	<u>26,737</u>	<u>26,737</u>

Analysis by fund

Unrestricted funds	23,907	23,907	26,737	26,737
	<u>23,907</u>	<u>23,907</u>	<u>26,737</u>	<u>26,737</u>

VICTORY OUTREACH GLASGOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Tangible fixed assets

	Office Equipment and sound and lighting	Total
Cost	£	£
At 1 October 2024	1,623	1,623
At 30 September 2025	1,623	1,623
Depreciation and Impairment		
At 1 October 2024	1,623	1,623
Depreciation charged in year	-	-
At 30 September 2025	1,623	1,623
Carrying amount		
At 30 September 2025	-	-
At 30 September 2024	-	-

VICTORY OUTREACH GLASGOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deffered income	<u>36</u>	<u>-</u>
	<u>36</u>	<u>-</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Related party transactions

There were no disclosable related party transactions during the year (2024: £nil).

10 Independent examination

The remuneration paid to the independent examiner was £396 (2024: £360).



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Parties involved with this document

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