Charity registration number SC022411 (Scotland)

Company registration number SC356041 (Scotland)

THE LEPROSY MISSION SCOTLAND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE LEPROSY MISSION SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N A Lazonby Mr R Russell Mr P L Waddup
Charity number (Scotland)	SC022411
Company number (Scotland)	SC356041
Registered office	10 Ben Sayers Park North Berwick East Lothian EH39 5PT
Accountants	Azets Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ

THE LEPROSY MISSION SCOTLAND

CONTENTS

THE LEPROSY MISSION SCOTLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The objects of The Leprosy Mission Scotland are to support The Leprosy Mission Global Fellowship in ministering in the name of Jesus Christ to the physical, mental and spiritual needs of sufferers from Leprosy, to assist in their rehabilitation and to work towards the eradication of leprosy.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The Leprosy Mission Scotland ('TLMS') transferred all its assets and operations to The Leprosy Mission Great Britain ('TLMGB') on 31 December 2023 and ceased operating with effect from that date. TLMS as a legal entity is continuing as a 'shell' charity to enable future legacies to be received. During 2025, TLMS received £137,046 of legacies which were passed directly on to TLMGB.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N A Lazonby	
Miss A Muirden	(Resigned 22 February 2026)
Mr R Russell	
Mr P L Waddup	

The trustees' report was approved by the Board of Trustees.

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Mr P L Waddup

Trustee

Date: 14 May 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of The Leprosy Mission Scotland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

THE LEPROSY MISSION SCOTLAND

ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE LEPROSY MISSION SCOTLAND FOR THE YEAR ENDED 31 DECEMBER 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Leprosy Mission Scotland for the year ended 31 December 2025, which comprise the statement of financial activities, the cash flow statement and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 30 May 2025. Our work has been undertaken solely to prepare for your approval the financial statements of The Leprosy Mission Scotland and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Leprosy Mission Scotland and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that The Leprosy Mission Scotland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of The Leprosy Mission Scotland. You consider that The Leprosy Mission Scotland is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Leprosy Mission Scotland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Azets

Azets

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ

Date: 20 May 2026

THE LEPROSY MISSION SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Total 2025 £	Total 2024 £
Net income for the year/ Net movement in funds	-	-
Fund balances at 1 January 2025	-	-
Fund balances at 31 December 2025	-	-

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.

THE LEPROSY MISSION SCOTLAND

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Net assets			-		-
Income funds			-		-

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies 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 Saturday 24 April 2026.

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Mr P L Waddup
Trustee

Company registration number SC356041 (Scotland)

THE LEPROSY MISSION SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	**5**		-		(149,681)
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			-		(149,681)
Cash and cash equivalents at beginning of year			-		149,681
Cash and cash equivalents at end of year			-		-

1 Accounting policies

Charity information

The Leprosy Mission Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is 10 Ben Sayers Park, North Berwick, East Lothian, EH39 5PT.

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

On 31 December 2023 the charity merged with The Leprosy Mission Great Britain and transferred its operations and assets as at that date. Accordingly the charity has not operated since that date.

2 Trustees

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

There were no trustees' expenses paid during the year.

3 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

4 Related party transactions

The activities of the charity transferred to The Leprosy Mission Great Britain on 31 December 2023 but the charity continues to be the recipient of legacies and has retained a bank account for this reason. The transfer of activities means that this charity passes those legacies directly onto The Leprosy Mission Great Britain and does not recognise either the income or expenditure in these accounts on the basis that they are now acting as agent for The Leprosy Mission Great Britain.

During the year legacies of £137,046 (2024 - £53,940) were received and passed over to The Leprosy Mission Great Britain.

5	**Cash absorbed by operations**	**2025**	**2024**
		£	**£**
	Surplus for the year	-	-
	Movements in working capital:		
	(Increase)/decrease in debtors	-	29,386
	(Decrease) in creditors	-	(179,067)
	Cash absorbed by operations	-	(149,681)

6 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amounts not exceeding £10 towards the assets of the charity in the event of liquidation. The charity transferred its remaining net assets and accordingly the contingent possibility of the company receiving those funds is considered by the trustees to be remote, and is not reflected or disclosed further in the accounts.