

Celt Street Evangelical Church, Inverness- Scottish Charity Number SC008505

Income and Expenditure Statement for the year to 31st March 2025

Year to 31st March 2025

Year to 31st March 2024

Income and Expenditure Statement

Income	£		£	
Offerings	13,841.32		10,741.52	
Missionary Collections	9,730.00		9,851.00	
Gift Aid Tax Relief	881.58		339.60	
Gift Aid Tax Relief (Missionary)	2,248.75		2,025.00	
Donations	454.00		1,020.15	
Donations (Coffee Shop)	601.00		613.30	
Refunds	921.17		226.71	
 Interest Received (Bank Deposit)	 288.17	28,965.99	 307.95	25,125.23
Transfers from Deposit Account		4,645.23		2,807.95
 Total Income		£ 33,611.22		£ 27,933.18

✓

Expenditure	£		£	
Insurance	2,659.31		2,504.87	
Electricity	1,407.84		966.29	
Gas	1,273.43		856.48	
Equipment/Asset Replace	978.61		508.98	
Repairs and Maintenance	180.00		2,428.39	
Cleaning	1,610.00	8,109.19	1,730.00	8,995.01
 Mini-Bus	 1,768.66	1,768.66	 1,608.37	1,608.37
 Activities	 £		 £	
Gifts	600.00		1,300.00	
Services - Speakers Expenses	200.00		250.00	
Christianity Expld/Explore/Bible St	204.18		707.71	
Good Newspapers/Magazines	627.04		950.00	
Action Bible Club	231.44		735.69	
Broadband	532.82	2,395.48	707.34	4,650.74
 Carried forward		12,273.33		15,254.12

Income and Expenditure Statement for the year to 31st March 2025

	<u>Year to 31st March 2025</u>		<u>Year to 31st March 2024</u>	
Brought forward	£	12,273.33	£	15,254.12
Missions(Note 4)	£		£	
Gifts - Missionaries and Mission work Abroad	5,475.00		3,750.00	
Home and Full-Time Workers	3,300.00		2,200.00	
Christian Organisations	<u>3,525.00</u>	12,300.00	<u>6,150.00</u>	12,100.00
Sundry Expenses				
Advertising	212.45		405.00	
Bank-Service Charges	62.53		234.85	
Catering	1,643.28		852.39	
Christmas Gifts (Seniors)	18.00		56.00	
Stationery	32.09		200.00	
Coffee Stop Outings	421.55		508.50	
Miscellaneous	<u>2,288.00</u>	4,677.90	<u>1,547.49</u>	3,804.23
Total Expenditure	<u>£</u>	<u>29,251.23</u> ✓	<u>£</u>	<u>31,158.35</u>
Excess of Expenditure over Income	-£	285.24 ✓	-£	6,033.12 ✓

	<u>Year to 31st March 2025</u>		<u>Year to 31st March 2024</u>	
Funds Reconciliation	£		£	
Bank Balance-31st March 2024	28,185.72 ✓		31st March 2023	34,218.84
IN	<u>28,965.99</u>		IN	<u>25,125.23</u>
	57,151.71			59,344.07
OUT	29,251.23		OUT	31,158.35
Bank Balances-31st March 2025	<u>£ 27,900.48</u> ✓		31st March 2024	<u>£ 28,185.72</u>

Bank Balances	£		£	
Missionary Fund	1758.75		Missionary Fund	481
General Fund	2,998.79		General Fund	204.72
Savings Account	<u>23,142.94</u>		Savings Account	<u>27,500.00</u>
Total Bank Balances as at 31/3/25	<u>27,900.48</u>	Balance as at Bank as at 31/3/2024	<u>28,185.72</u>	
Current Account	4,757.54			685.72
Savings Account	<u>23,142.94</u>			<u>27,500.00</u>
	<u>£ 27,900.48</u>			<u>£ 28,185.72</u>

Celt Street Evangelical Church, Inverness- Scottish Charity Number SC008505
Income and Expenditure Statement for the year to 31st March 2025

Approved by the Trustees and signed on their behalf

Signed

Name of Signat

Date

Signed

Name of Signat

Date- 15th Ma

Overview unde

Lynda Oliver

Signed

Name of Signat

Date

Celt Street Evangelical Church, Inverness- Scottish Charity Number SC008505
Income and Expenditure Statement for the year to 31st March 2025

Notes

1. Church funds, based on donations, are identified for the following purposes:-

	<u>31st March 2025</u>	<u>31st March 2024</u>
Balances at year end	£	£
General	26,141.73	27,704.72
Missions	<u>1,758.75</u>	<u>481.00</u>
TOTAL	<u>£ 27,900.48</u>	<u>£ 28,185.72</u>

2. There were not any extraordinary items of expenditure in the year

3. Trustees and Office bearers Remuneration and Expenses :

All of the work carried out by trustees and Office Bearers is done on a voluntary basis and no church funds are used for either remuneration or expenses.

4. Grants / Donations

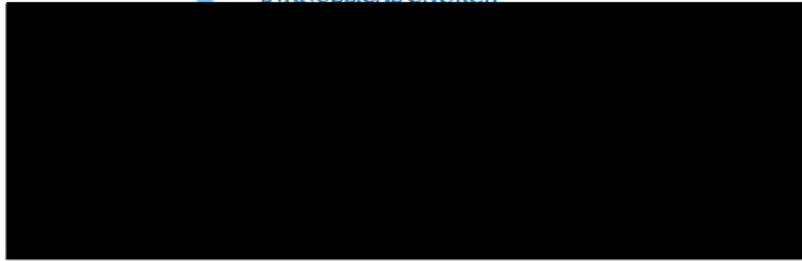
Donations have been made to both Organisations and individuals in support of Christian missions at home (U.K. and abroad.

	<u>Number</u>	<u>Average Amount</u>	<u>Total Amount</u>
Donations made to individuals	18	£ 487.50	£ 8,775.00
Donations to Organisations	9	£ 391.67	£ 3,525.00

5. Transactions between the charity and Trustees

There were no financial transactions between the Charity and the Trustees.

--- 000---



Scottish Charity Regulator
2nd Floor
Quadrant House
9 Riverside Drive
Dundee
DD1 4NY

Dear Sirs,

CELT STREET EVANGELICAL CHURCH,



Charity Number: SCO08505

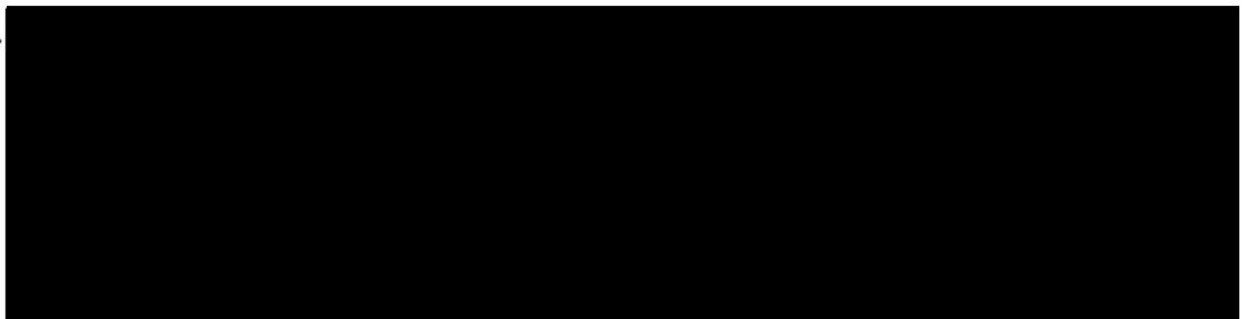
Financial Year 2023/24

As Secretary to the Trustees of the above, I am enclosing the accounts duly signed and approved at the church Annual Business meeting convened inter alia for that purpose.

Additionally, I would advise as follows:-

1. The charity is a small church having been in existence for over 100 years, and registered as a charity in the 1960s. It is regulated by a Constitution.

2.



3. As a church the charity exists for religious purposes, specifically to spread the gospel of Jesus Christ and to make known and to adhere to the teaching of God's Word, the Bible. Consistent with this charitable funds are used in pursuit of these objects whether in Inverness or elsewhere in the world through charitable bodies and others known to or vouched for by any of the Trustees. Accordingly gifts are sent for religious

and social purposes as well as for the ongoing needs of the church locally including the maintenance of the fabric etc.

4. There is a continuous assessment of how the aims of the charity are being achieved locally and frequent communication or visits in regard to funds sent to other approved parties or bodies.
5. Adequate reserves are maintained at all times.
6. There is no deficit.
7. The church does not receive significant benefit from services rendered by or facilities made available to third parties. Members of the church do make contributions in kind by way of purchasing literature for use by the church or purchasing or preparing foodstuffs and the like for church events or donations for social purposes. Activities of this sort by church members for the benefit of the church are regarded as contributions in kind the cost of which would certainly not exceed 10% of the total income shown in the accounts.
8. It has been noted than in the appointment of any new trustees in the future appropriate training will be given as recommended/required.

As I indicated earlier we are a small church of less than 25 members and I trust that the information contained herein adequately meets your requirements.

It is also of importance to state that not only does this letter represent the position at the end of our financial year (2024/25) but also in respect of the period up to this date.

Yours sincerely,



Secretary.

APPENDIX 3

Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

CELT STREET EVANGELICAL CHURCH, INVERNESS

Registered charity number

SC

008505

On the accounts of the charity for the period

Period start date

Period end date

Day

Month

Year

Day

Month

Year

01 APRIL 2024

to

31 MARCH 2025

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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 particular matters have come to my attention.

Basis of independent examiner's statement

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 [other than that disclosed on the attached page*]

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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

Relevant professional qualification

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.