

CHURCH OF GOD PENTECOSTAL

YEAR ENDED 31 JULY 2024

CHURCH OF GOD PENTECOSTAL

STATEMENT OF RECEIPTS AND PAYMENTS

YEAR ENDING 31 JULY 2024

	2024 £	2023 £
RECEIPTS		
Offerings	£34,881.01	£32,004.26
Rents Received	£2,855.00	£1,710.00
Other Income Covid	£0.00	£5,000.00
Gift Aid	£0.00	£7,470.08
Bank rebate	£10.91	£27.94
Total Receipts	£37,746.92	£46,212.28
 PAYMENTS		
Payments for Charitable Activities:		
Pastor costs	£16,500.00	£12,200.00
Tithes	£4,280.00	£2,460.00
Missions	£4,310.00	£3,000.00
Repairs and Renewals	£1,537.65	£12,767.88
Printing Postage and stationery	£39.69	£172.82
Travel and Subsistence	£885.28	£1,970.45
Telephone	£459.14	£464.51
Insurance	£2,528.63	£2,318.66
Heating and Lighting	£9,875.90	£6,413.57
Cleaning	£339.94	£713.62
Miscellaneous	£3,866.73	£3,441.23
Accountancy Fees	£744.00	£845.00
Total Payments for Charitable Activities	£45,366.96	£46,767.74
 Payments relating to assets and investment movements		
Purchase of Fixed Assets	£691.98	£0.00
	£691.98	£0.00
 Total Payments	£46,058.94	£46,767.74
 [Deficit]/Surplus for the year	-£8,312.02	-£555.46

All funds are unrestricted
The notes on form an integral part of these accounts.

CHURCH OF GOD PENTECOSTAL

STATEMENT OF BALANCES

31 JULY 2024

	Note	2024 £	2023 £
Bank and Cash in hand			
Opening Balances		14856	15412
Surplus/Deficit for the year		-8312	-555
	2	<u>6544</u>	<u>14857</u>
Reserves			
General Funds	3	<u>6544</u>	<u>14856</u>
		<u>6544</u>	<u>14856</u>
Other Assets			
Stair Lift (at cost)		3600	3600
Projectors (at cost)		2101	2101
Office computer (at cost)		<u>692</u>	<u></u>

All funds are unrestricted.

The notes on form an integral part of these accounts.

Approved by the Trustees and signed on their behalf by :

[Redacted Signature]

Date:

CHURCH OF GOD PENTECOSTAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2024

1 Accounting Policies

Accounting convention and policies

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Taxation

The Church is a registered charity and is therefore exempt from Taxation.

Legacies and Donations

Legacies and donations are included in the financial statements when received.

2 Cash at bank and in hand	2024	2023
	£	£
Virgin Money Bank account	6544	14856

3 General Fund

At 1 August 2023	14857	15412
Net movement for the year	-8312	-555
As at 31 July 2024	<u>6545</u>	<u>14857</u>

4 Related party transactions

During the year [REDACTED] received remuneration of £16,500 (23-£12,200) and reimbursement of expenses of £1301.49 (2023 - £1650)

[REDACTED] trustee, received reimbursement of expenses of £174.28(2023 £0).

5 Repairs and Renewals

The year ended 31 July 2023 included refurbishment of the toilets at a cost of £10,346.87.

CHURCH OF GOD PENTECOSTAL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

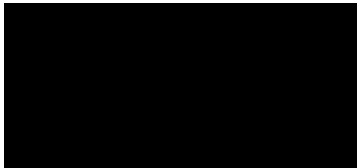
The trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 July 2024

Registered Charity Name: Church of God Pentecostal

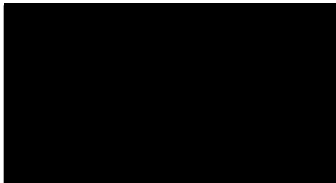
Charity Registration Number: SC009493

The Trustees:

The trustees who served the charity during the year were as follows:



Contact Address:



Independent Examiner:



Munro Accounting Services Limited
Fouracres
Northfield
Invergordon
Ross- Shire
IV18 0LN

Bankers:

Virgin Money
15 Academy Street
Inverness
IV1 1JN

CHURCH OF GOD PENTECOSTAL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2024

Trustee recruitment and appointment:

Trustees are appointed or reappointed by the church at our annual general meeting.

Type of governing document:

The church is a charitable unincorporated association and the purpose and administration arrangements are set out in our constitution.

Charitable purposes:

As Christians we are members of the Kingdom of God which requires us to act in a responsible manner as citizens of our country.

Summary of the main activities & achievements in relation to these objects:

As well as regular worship services every Sunday and Wednesday, also on Zoom, the church also runs the following:

Pastors and Leaders prayer meeting with lunch provided on the third Thursday of every month.

Warm Space all day Monday with Free Food/Clothing.

A cooking and baking class which runs for teenagers on a Monday evening.

AA meeting held Tuesday and Friday lunchtime.

Nigerian Church held on a Sunday afternoon, Tuesday and Friday evenings.

Homestart/Charity on Wednesday morning.

During the year the Church toilets were refurbished, at a cost of £10,346.67 which is included in Repairs and Renewals.

Trustee's remuneration and expenses:

During the year [REDACTED] received remuneration of £16,500 (2023-£12,200) and reimbursement of expenses £1301.49 (2023- £1650).

[REDACTED] received reimbursement of expenses of £174.28(2023 £0).

Reserves:

As a result of the deficit of £8,312.02 (2023 £555.46 deficit) for the year, the charity has unrestricted funds of £6,544.45 at the year end. The financial position of the Church remains stable with sufficient funds to uphold the Church's objectives for the forthcoming financial year.

Approved by the trustees and signed on their behalf by:

[REDACTED]

Date:

CHURCH OF GOD PENTECOSTAL

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF THE CHURCH OF GOD PENTECOSTAL**

YEAR ENDED 31 JULY 2024

I report on the accounts of the charity for the year ended 31 July 2024.

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. 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 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.

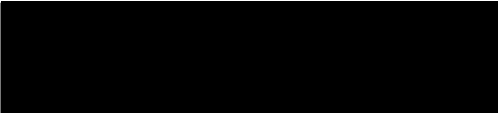
Independent Examiner's Statement:

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, 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 understanding of the accounts to be reached.



Munro Accounting Services Limited
Fouracres,
Northfield,
Invergordon,
Ross- Shire
IV18 0LN
Date: 23.10.2024