

CHURCH OF GOD PENTECOSTAL

YEAR ENDED 31 JULY 2025

CHURCH OF GOD PENTECOSTAL
STATEMENT OF RECEIPTS AND PAYMENTS
YEAR ENDING 31 JULY 2025

	2025 £ Unrestricted Funds	2024 £ Unrestricted Funds
RECEIPTS		
Offerings	£31,388.00	£34,881.01
Rents Received	£5,545.00	£2,855.00
Other Income Covid	£0.00	£0.00
Samaritan Fund - Donations	£1,868.00	£0.00
Gift Aid	£3,246.83	£0.00
Bank rebate	£13.28	£10.91
Total Receipts	£42,061.11	£37,746.92
PAYMENTS		
Payments for Charitable Activities:		
Pastor costs	£0.00	£16,500.00
Tithes	£2,400.00	£4,280.00
Missions	£4,620.00	£4,310.00
Repairs and Renewals	£8,509.61	£1,537.65
Printing Postage and stationery	£296.77	£39.69
Travel and Subsistence	£0.00	£885.28
Telephone	£385.32	£459.14
Insurance	£2,710.59	£2,528.63
Heating and Lighting	£8,561.45	£9,875.90
Cleaning	£671.89	£339.94
Miscellaneous	£3,107.72	£3,866.73
Accountancy Fees	£1,492.20	£744.00
Total Payments for Charitable Activities	£32,755.55	£45,366.96
Payments relating to assets and investment movements		
Purchase of Fixed Assets	£179.00	£691.98
	£179.00	£691.98
Total Payments	£32,934.55	£46,058.94
[Deficit]/Surplus for the year	£9,126.56	-£8,312.02

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

CHURCH OF GOD PENTECOSTAL

STATEMENT OF BALANCES

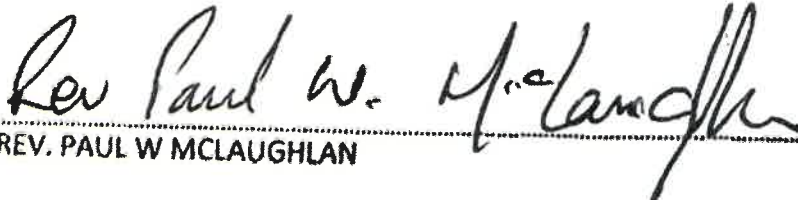
31 JULY 2025

	Note	2025 £	2024 £
Bank and Cash in hand			
Opening Balances		6544	14856
Surplus/Deficit for the year		9127	-8312
	2	<u>15671</u>	<u>6544</u>
Reserves			
General Funds	3	<u>15671</u>	<u>6544</u>
		<u>15671</u>	<u>6544</u>
Other Assets			
Stair Lift (at cost)		3600	3600
Projectors (at cost)		2101	2101
Office computer (at cost)		692	692
Freezer (at cost)		<u>179</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 :


REV. PAUL W MCLAUGHLAN

Date:

CHURCH OF GOD PENTECOSTAL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

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	2025	2024
	£	£
Virgin Money Bank account	<u>15671</u>	<u>6544</u>

3 General Fund

At 1 August	6544	14857
Net movement for the year	9127	-8312
As at 31 July	<u>15671</u>	<u>6545</u>

4 Related party transactions

C Gibson (Deaconess) received reimbursement of expenses of £284.88, Rev P McLaughlan received reimbursement of expenses of £267.55 and C Fox(Trustee) received £44.65 expenses.

5 Repairs and Renewals

General repairs and maintenance throughout the year with the main costs on new blinds, fitting zone valves and rewiring heating system.

6 Remuneration

No office holder received any remuneration.

7 Restricted/Unrestricted Funds

Of the funds carried forward, all funds, £15,671 are unrestricted.

CHURCH OF GOD PENTECOSTAL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

The trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 July 2025

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:

Rev. Paul W McLaughlan
Miss C Fox
Mrs J MacLennan
Mrs R Stewart (Treasurer)
Mr R Macsween
Mrs S Anderson (Treasurers assistant)
Mrs C Gibson (Deaconess)
Mr N McLaughlan (Deacon)

Contact Address:

Rev. Paul W McLaughlan
Rose Cottage
Braes of Balnabeen
Conon Bridge
IV7 8JA

Independent Examiner:

P Munro ACMA, ATT, CTA
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 2025

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.

Trustee's remuneration and expenses:


During the year Paul W McLaughlan received remuneration of £0 and reimbursement of expenses £267.55 (2024- £1301.49).

Miss C Fox received reimbursement of expenses of £44.65 (2024 £174.28) and Mrs C Gibson £284.88

Reserves:

As a result of the surplus £9,126.56 (2024 £8312.02 deficit) for the year, the charity has unrestricted funds of £15,671.01 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:


REV. PAUL W MCLAUGHLAN

Date:

CHURCH OF GOD PENTECOSTAL

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

YEAR ENDED 31 JULY 2025

I report on the accounts of the charity for the year ended 31 July 2025.

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.



Pam Munro, ACMA ATT
Munro Accounting Services Limited
Fouracres,
Northfield,
Invergordon,
Ross- Shire
IV18 0LN
Date: 14.04.2026