

**Church of God, Pentecostal Assembly
Parkburn Road, Kilsyth**

**Financial Statements
For the year ending 31 January 2025**

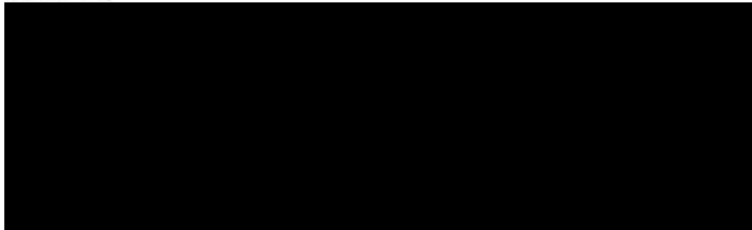
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Administrative and Legal Information

Charity Name Church of God, Pentecostal Assembly
Status Charity Registration Number SC012873

Trustees



Pastor



Treasurer



Registered Address Parkburn Road
Kilsyth
North Lanarkshire
G65 9DG

Bank Royal Bank of Scotland

Appointment of Trustees

Trustees are appointed by election by the members of the Church of God, Pentecostal Assembly

Trustees Report

The objects of the Charity are outlined in our constitution and include 'The promotion of Christ's Kingdom through evangelism, teaching, preaching and social action.' Throughout the year, these objectives have been addressed in the following ways:

Evangelism	The message of Christ's power to change and restore lives continues to be present through a wide variety of opportunities and methods.
Teaching	Mainly at Sunday Services involving the resident team and guest speakers
Teaching	Through various courses such as Alpha and other discipleship programmes, but also through lifestyle training, coaching and support which is designed to inform, educate, train, and inspire to action.
Prayer	Incorporating a wide variety of opportunities for different groups to focus prayer on the needs of individuals, families, and the town.
Social Action	Through the weekly ROKK Club and Golden Days, and other special events to meet practical and social needs.

The church continues to endeavour to cater for all ages and social groups from children to families, teenagers, and social members.

The Charity continues to be dependent mainly on voluntary workers who give their time and energy freely to service the growing number of opportunities and experiences available to a continually expanding community incorporating every age and social group.

Statement of Trustees' Responsibilities

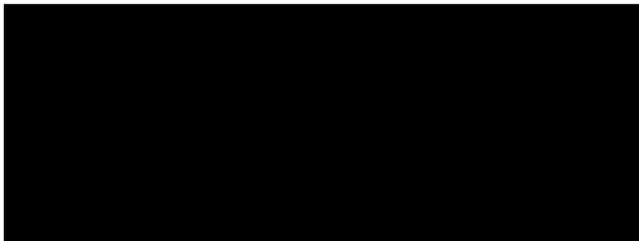
Under legislation relating to charities in Scotland, the Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of the charity's affairs and of incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are within agreement with the accounting records of the charity and comply with relevant disclosure requirements.

In preparing those accounts, the Trustees are required to:

- Select suitable appointing policies and apply them correctly.
- Make judgements and estimates that are reasonable and prudent.
- Prepare accounts on the going concern basis unless it is inappropriate to assume that the Trust will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the Charity's financial position and enable the Trustees to ensure that the accounts comply with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the Charity's assets and to prevent and detect fraud and other regularities. The Trustees confirm that the accounts comply with the above requirements.

Signed on behalf of the Trustees.



Date: 20.11.2025

Independent Examiner's Report to the Trustees

I report on the accounts for the year ended 31 January 2025 set out on pages 5 to 9.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the Independent Examiner's report

My examination was 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 seeking explanations from you as 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.

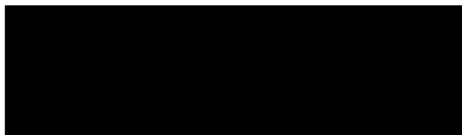
Independent examiner's statement

In connection with 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 to comply with Regulation 8 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.



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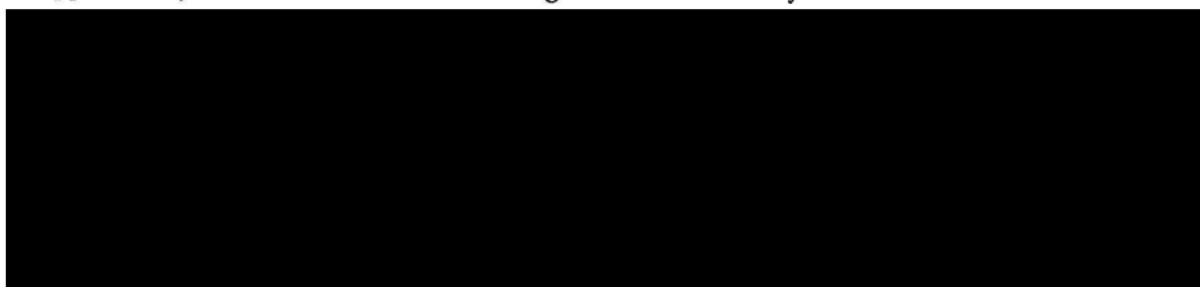
Statement of Financial Activities
For the year ending 31 January 2025

		2025	2024
Incoming Resources			
Donations and similar incoming resources	2	£89,046	£93,280
Investment Income		£710	£1,692
Other Income	3	<u>£1,967</u>	<u>£4,170</u>
Total Incoming Resources		£91,723	£99,142
Resources Expended			
Direct charitable expenditure	4	£5,422	£6,237
Management and Administration	5	<u>£92,303</u>	<u>£104,566</u>
Total Resources Expended		<u>£97,725</u>	<u>£110,803</u>
Net Outgoing resources		<u>(£6,002)</u>	<u>(£11,661)</u>
Net Movement in funds		<u>(£6,002)</u>	<u>(£11,661)</u>
Total funds brought forward		£820,117	£831,778
Totals funds carried forward		<u>£814,115</u>	<u>£820,117</u>

Balance Sheet
As at 31 January 2025

		2025	2024
Fixed Assets			
Tangible Fixed Assets	7	£761,521	£764,401
Investment	6	<u>£2,520</u>	<u>£2,520</u>
		£764,041	£766,921
 Current Assets			
Cash at bank and in hand		<u>£51,788</u>	<u>£54,838</u>
		£51,788	£54,838
 Current Liabilities			
Accruals		<u>£1,714</u>	<u>£1,642</u>
		£1,714	£1,642
 Net Current Assets		<u>£50,074</u>	<u>£53,196</u>
 Total Net Assets		<u>£814,115</u>	<u>£820,117</u>
 Represented by General Funds		<u>£814,115</u>	<u>£820,117</u>

Approved by the Board of Trustees and signed on its behalf by:



Notes to the Accounts Year ending 31 January 2025

1. Accounting Policies

- a) **Accounting convention**
The accounts have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulation does not apply.
- b) **Incoming Resources**
General offering and donations are accounted for as they arise. Deeds of covenants are included in general offerings as they arise.
- c) **Tangible Fixed Assets**
Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.
- Church equipment 20% on reducing balance.
 - Property Not provided

2. Donations and similar incoming resources

	2025	2024
Covenant	£16,515	£17,324
Donations	£4,276	£2,014
General Offering	<u>£68,255</u>	<u>£73,942</u>
	<u>£89,046</u>	<u>£93,280</u>

3. Other Income

	2025	2024
New Ministry	£1,508	£-
Food Hygiene	£180	£-
Community Day	£279	£-
Heating Donations	£-	£250
Council Funding	<u>£-</u>	<u>£3,920</u>
	<u>£1,967</u>	<u>£4,170</u>

Notes to the Accounts
Year ending 31 January 2025 (Continued)

4. Direct Charitable Expenditure

	2025	2024
Other Mission	£2,644	£3,244
Speakers	£250	£150
Conference/events	£1,572	£2,102
Children's Ministry	£324	£577
Youth Ministry	£245	£164
Family Church	£387	£-
	<u>£5,422</u>	<u>£6,237</u>

5. Management and Administration

	2025	2024
Depreciation charges	£2,880	£3,350
Heat and Light	£18,044	£17,648
Insurance	£5,080	£4,945
Media	£940	£1,047
Motor expenses	£-	£-
Pastors Salary	£34,000	£36,000
Pension contribution	£2,131	£1,915
Postage and stationery	£1,722	£2,420
Property Upkeep	£3,040	£16,301
Catering	£1,360	£1,429
Admin Staff	£15,408	£13,320
Telephone	£2,921	£2,819
Training	£900	£250
Sundry	£3,877	£2,908
Medical Insurance	£-	£214
	<u>£92,303</u>	<u>£104,566</u>

6. Listed Investment

Market value as at 1 February 2024	<u>£2,520</u>	<u>£2,520</u>
Market value as at 31 January 2025	<u>£2,520</u>	<u>£2,520</u>



Notes to the Accounts
Year ending 31 January 2025 (Continued)

7. Tangible Fixed Assets

	Property	Church Equipment	Total
Cost			
As at 1 February 2024	£750,000	£103,319	£853,319
Additions in this period	<u>£-</u>	<u>£-</u>	<u>£-</u>
As at 31 January 2025	<u>£750,000</u>	<u>£103,319</u>	<u>£853,319</u>
Depreciation			
As at 1 February 2024	£-	£88,918	£88,918
Charge for this period	<u>£-</u>	<u>£2,880</u>	<u>£3,350</u>
As at 31 January 2025	<u>£-</u>	<u>£91,798</u>	<u>£88,918</u>
Net Book Value			
As at 31 January 2025	<u>£750,000</u>	<u>£11,521</u>	<u>£761,521</u>
As at 1 February 2024	<u>£750,000</u>	<u>£14,401</u>	<u>£764,401</u>

8. Trustee Remuneration and Expense

Remuneration paid to Trustees in relation to their employment as Pastor(s) and Christian Worker were as follows.

	2025	2024
 Salary	£-	£-
Pension Contribution	£-	£-
Medical Insurance	<u>£-</u>	<u>£214</u>
Total	<u>£-</u>	<u>£214</u>
	2025	2024
 Salary	£34,000	£36,000
Pension Contribution	<u>£1,020</u>	<u>£1,020</u>
Total	<u>£35,020</u>	<u>£37,020</u>

No amounts were paid to any trustee in regard to his/her position as Trustee.