

Grangemouth Gospel Trust

Scotland · Charity number SC015898

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1996-04-25
Register	View on the OSCR register

Contact

Address
Langlands
Smiddy Brae
Old Polmont
FK2 0XZ

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The advancement of the Christian religion for the public benefit including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of a world-wide fellowship known as the 'Plymouth Brethren Christian Church' (the 'Brethren') whose core doctrine is summarised in part 1 of the Schedule to this Deed and whose proper practices in furtherance of some aspects of that core doctrine are summarised in part 2 of the Schedule to this Deed. and(b) any other charitable purposes connected with Brethren.

Beneficiaries: 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community'

Objectives: (a) the advancement of the Christian religion for the public benefit including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of a world-wide fellowship known as the 'Plymouth Brethren Christian Church' (the 'Brethren') whose core doctrine is summarised in part 1 of the Schedule to this Deed and whose proper practices in furtherance of some aspects of that core doctrine are summarised in part 2 of the Schedule to this Deed. and (b) any other charitable purposes connected with Brethren.

Geography

- **Main operating location:** Falkirk
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£117,859	£79,459	-	0
2024-04-05	£234,898	£34,271	-	0
2023-04-05	£47,944	£125,916	-	0
2022-04-05	£57,398	£27,076	-	0
2021-04-05	£48,116	£16,758	-	0

Grangemouth Gospel Trust

Scotland - Charity number SC015898

Accounts

Scottish charity number: SC015898

Grangemouth Gospel Trust

**Trustees Report and Unaudited Financial Statements
For the year ended 5 April 2025**

T B Tax Services
Bridge House
Pattenden Lane
Marden
Kent
TN12 9QJ



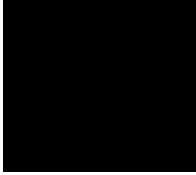

Grangemouth Gospel Trust

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Grangemouth Gospel Trust

Reference and Administrative Details For the year ended 5 April 2025

Charity name	Grangemouth Gospel Trust
Registered charity number	SC015898
Trustees	
Treasurer	
Principal address	
Primary Bankers	Bank of Scotland 24 La Porte Precinct Grangemouth FK3 8AS
Independent examiner	 Sherlocks Chartered Accountants 13 Plantation Way Whitehill Hants GU35 9HD
Accountant	T B Tax Services Accountants Bridge House Pattenden Lane Marden Kent TN12 9QJ

Grangemouth Gospel Trust

Report of the Trustees For the year ended 5 April 2025

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the Trust Deed and applicable law.

Structure, governance and management

Governing document

The Trust was constituted by a Deed of Trust. The Trust was registered with the OSCR (Scottish Charity Regulator) on 25 April 1996 under Charity Registration Number SC015898.

Recruitment and appointment of new trustees

The names of the Trustees who served during the year and since the year end are set out on page 3. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £nil). The number of Trustees shall be not less than three nor more than five.

The Trust operates a Gospel Hall and Trustees are chosen from among the regular congregation of the hall. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant OSCR guidance.

Wider network

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Dundas Gospel Trust, with which it shares members of its congregation.

Risk management

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

Objectives and activities

Objectives and aims

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

Main activities and achievements

The Trust provides and maintains a Gospel Hall where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - www.plymouthbrethrenchristianchurch.org.

The Trust has continued to engage with the congregation and encouraging good works by them which benefit the wider community, as described below.

Grangemouth Gospel Trust

Report of the Trustees (Cont'd) For the year ended 5 April 2025

Meetings

Meetings held at the Gospel hall include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 30 and 250 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Hall welcomes visitors and displays the times of Gospel preachings, along with a telephone number for those seeking further information or help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the hall and visitors are free to help themselves.

Spreading the Gospel message and the life of a Christian

The Gospel Hall is a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).
- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

Grangemouth Gospel Trust

**Report of the Trustees (Cont'd)
For the year ended 5 April 2025**

Plans for future periods

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Funding

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

Financial review

Financial position

During the year the Trust made an unrestricted general fund surplus of £79,459 (2024: deficit £(59,823)), and holds cash reserves at 5 April 2025 of £125,322 (2024: £47,265). There is a total unrestricted general reserve balance of £128,456 (2024: £212,331).

Total voluntary income received this year was £117,612 (2024: £234,898)

Reserves policy

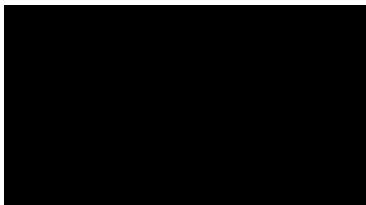
The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. The Trustees aim to ensure that the charity has sufficient reserves to continue to fulfil its charitable objectives.

The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation.

Free reserves at the year end were £128,114 (2024: £49,654)

Statement of Trustees' responsibilities

The trustees are responsible for keeping proper accounting records which 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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. All transactions are reviewed and approved by at least two trustees.



1/3/2026
Date:

Grangemouth Gospel Trust

Independent Examiner's report to the Trustees For the year ended 5 April 2025

I report to the trustees on my examination of the accounts of Grangemouth Gospel Trust for the year ending 5 April 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) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to state, on the basis of my examination as required under section 44(1)(c) of the Act, whether particular matters have come to my attention.

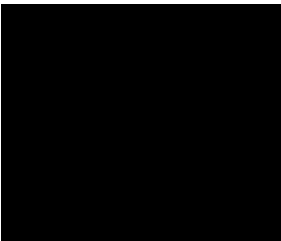
BASIS OF THE INDEPENDENT EXAMINERS REPORT

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 whether the accounts present a 'true and fair view'.

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:
 - Proper accounting records are kept 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 RegulationsHave 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.



Sherlocks Chartered Accountants
13 Plantation Way
Whitehill
Hants
GU35 9HD

Grangemouth Gospel Trust

Statement of Financial Activities For the year ended 5 April 2025

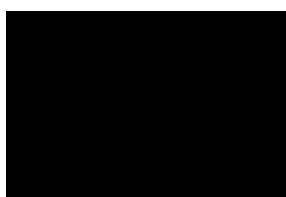
	Notes	Unrestricted funds £	Unrestricted designated funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		6,700	0	6,700	63,695
Contributions from the congregation		40,950	0	40,950	37,300
Gift Aid donations		11,170	0	11,170	107,122
Income tax refunds		2,792	0	2,792	26,781
Donated services		0	0	0	0
Other donations		0	0	0	0
Grants from other Trusts		56,000	0	56,000	0
<i>Investments</i>					
Bank interest		247	0	247	0
<i>Other -</i>		0		0	
Total		117,859	0	117,859	234,898
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms		29,344	0	29,344	28,711
Charitable events		1,321	0	1,321	264,942
Cost of donated services	4	7,735	0	7,735	1,068
Total	5	38,400	0	38,400	294,721
Net income/(expenditure)		79,459	0	79,459	(59,823)
Transfer between funds		(163,334)	163,334	0	0
Net movement in funds		(83,875)	163,334	79,459	(59,823)
Reconciliation of funds					
Total funds brought forward		212,331	401,240	613,571	673,394
Total funds carried forward		128,456	564,574	693,030	613,571

The notes on pages 10 to 16 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

Grangemouth Gospel Trust**Balance Sheet****For the year ended 5 April 2025**

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets		0	0
Tangible fixed assets	6	564,916	563,917
		564,916	563,917
Current assets			
Debtors		0	0
Loans		0	0
Prepayments and accrued income		2,792	2,389
Cash at bank and in hand		125,322	47,265
		128,114	49,654
Current liabilities			
Creditors: amounts falling due within one year:			
Accruals and deferred income		0	0
Net current assets		128,114	49,654
Total assets less current liabilities		693,030	613,571
Creditors: amounts falling due after more than one year:			
Loans		0	0
Net assets		693,030	613,571
Funds			
Unrestricted income fund		128,456	212,331
Designated fund		0	0
Unrestricted designated fund		564,574	401,240
Total charity funds	7	693,030	613,571

The unaudited financial statements were approved and authorised for issue by the Trustees of Grangemouth Gospel Trust on 1/3/2026 and signed on their behalf by



The notes on pages 10 to 16 form part of these financial statements.

Grangemouth Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2025

1. Accounting policies

1.1 Basis of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in Scotland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in Scotland (FRS 102), and Scottish Generally Accepted Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Dundas Gospel Hall Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

1.3 Expenditure

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

1.4 Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets (costing more than £500) are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	Not depreciated
Fixtures and Fittings/Plant & Equipment	5 years

Grangemouth Gospel Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

1.6 Taxation

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

1.7 Funds

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust’s charitable objects.

The Unrestricted Designated fund is funds held on behalf of the Dundas Gospel Hall Trust for the purposes of building a new hall, and the value of the main hall.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

1.8 Preparation of consolidated financial statements

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts

1.9 Going concern

The Trustees consider that there are no material uncertainties about the charity’s ability to continue as a going concern.

1.10 Significant estimates and judgements

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2. Trustees’ remuneration and expenses

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: None).

3. Wages and salaries

There are no employees (2024: none).

4. Donated services

<i>Donated to:</i>	2025	2024
	£	£
Dundas Gospel Trust	7,735	1,068
	<u>7,735</u>	<u>1,068</u>

Grangemouth Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2025

5. Resources expended

<i>Current year</i>	Meeting rooms	Other charitable activities	2025
	£	£	£
Direct costs:			
Insurance	2,180	0	2,180
Repairs & Maintenance	11,428	0	11,428
Bank charges	0	0	0
IT costs	0	0	0
Utilities	10,912	0	10,912
Donations	0	250	250
Activity costs	0	900	900
Legal fees	2,964	0	2,964
Depreciation	0	171	171
Governance costs	1,860	0	1,860
	<u>29,344</u>	<u>1,321</u>	<u>30,665</u>
<i>Prior year</i>	Meeting rooms	Other charitable activities	2024
	£	£	£
Direct costs:			
Insurance	2,308	0	2,308
Repairs & Maintenance	8,742	0	8,742
Bank charges	0	0	0
IT costs	0	0	0
Utilities	14,224	0	14,224
Donations	0	261,964	261,964
Activity costs	0	924	924
Legal fees	1,637	0	1,637
Depreciation	0	2,054	2,054
Governance costs	1,800	0	1,800
	<u>28,711</u>	<u>264,942</u>	<u>293,653</u>

Governance costs include £1,860 (2024: £1,800) in respect of independent examiner's fees.

Grangemouth Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2025

6. Tangible Fixed assets

	Freehold Property See Below	Plant & Equipment	Fittings & Fixtures	Total
Cost				
B/f at 06/04/2024	563,404	43,433	9,379	616,216
Additions	1,170	0	0	1,170
At 5 April 2025	<u>564,574</u>	<u>43,433</u>	<u>9,379</u>	<u>617,386</u>
Depreciation				
B/f at 06/04/2024	0	42,920	9,379	52,299
Charge for the year	0	171	0	171
At 5 April 2025	<u>0</u>	<u>43,091</u>	<u>9,379</u>	<u>52,470</u>
Net book value				
At 5 April 2025	<u>564,574</u>	<u>342</u>	<u>0</u>	<u>564,916</u>
At 5 April 2024	<u>563,404</u>	<u>513</u>	<u>0</u>	<u>563,917</u>
Property Details	Title No			
Kirk Entry, Polmont	STG 29086			

7. Analysis of net assets between funds

7.1 Current year

	Unrestricted funds	Unrestricted designated funds	Designated funds	Total
	£		£	£
Fixed assets	0	564,916	0	564,916
Current assets	128,456	(342)	0	128,114
Current liabilities	0	0	0	0
Long term liabilities	0	0	0	0
Total funds	<u>128,456</u>	<u>564,574</u>	<u>0</u>	<u>693,030</u>

Grangemouth Gospel Trust

**Notes to the Financial Statements
For the year ended 5 April 2025**

7.2 *Prior year*

	Unrestricted funds	Unrestricted designated funds	Designated funds	Total
	£		£	£
Fixed assets	0	563,917	0	563,917
Current assets	212,331	(162,677)	0	49,654
Current liabilities	0	0	0	0
Long term liabilities	0	0	0	0
Total funds	212,331	401,240	0	613,571

8. Movement in unrestricted funds

<i>Current year</i>	Balance at 6 April 2024	Incoming resources	Resources expended	Other movements	Balance at 5 April 2025
	£	£	£	£	£
Unrestricted income fund	212,331	117,859	(38,400)	(163,334)	128,456
Other assets	0	0	0	0	0
Liabilities	0	0	0	0	0
Total funds	212,331	117,859	(38,400)	(163,334)	128,456

<i>Prior year</i>	Balance at 6 April 2023	Incoming resources	Resources expended	Other movements	Balance at 5 April 2024
	£	£	£	£	£
Unrestricted cash funds	12,154	234,898	(34,721)	0	212,331
Other assets	0	0	0	0	0
Liabilities	0	0	0	0	0
Total funds	12,154	234,898	(34,721)	0	212,331

Grangemouth Gospel Trust

Notes to the Financial Statements For the year ended 5 April 2025

9. Movement in Unrestricted Designated Funds

<i>Current year</i>	Balance at 6 April 2024 £	Incoming resources £	Resources expended £	Other movements £	Balance at 5 April 2025 £
Fixed assets	401,240	0	0	163,334	564,574
Dundas Gospel Trust	0	0	0	0	0
Total funds	401,240	0	0	163,334	564,574

<i>Prior year</i>	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Other movements £	Balance at 5 April 2024 £
Fixed assets	563,404	0	0	(162,164)	401,240
Dundas Gospel Trust	97,836	0	(260,000)	162,164	0
Total funds	661,240	0	(260,000)	0	401,240

Purposes of designated funds

Fixed Assets

Fixed Assets purchased by the Charity to further its charitable purposes.

Dundas Gospel Trust

Collections being taken to fund a new Gathering Room for the Lord's Supper.

10. Transactions with related parties

No salaries or wages have been paid to the trustees during the year in their capacity as a Trustee.

During the year there were donations of £3,050 (2024: £8,057) from Trustees and persons related to Trustees.

During the year there were payments made of £2,165(2024: £Nil) to Trustees and persons related to Trustees for expenses incurred on behalf of the Trust.

11. Volunteers

Grangemouth Gospel Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

Grangemouth Gospel Trust

Notes to the Financial Statements For the year ended 5 April

12. Comparative Statement of Financial Activities

	Notes	Unrestricted funds £	Unrestricted designated funds £	Designated funds	Total funds 2024 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Collections		63,695	0	0	63,695
Contributions from the congregation		37,300	0	0	37,300
Gift Aid donations		107,122	0	0	107,122
Income tax refunds		26,781	0	0	26,781
Donated services		0	0	0	0
Other donations		0	0	0	0
Grants from other Trusts		0	0	0	0
<i>Investments</i>					
Bank interest		0	0	0	0
<i>Other -</i>		0			0
Total		234,898	0	0	234,898
Expenditure on:					
<i>Charitable activities</i>					
Running meeting rooms		28,711	0	0	28,711
Charitable events		4,942	260,000	0	264,942
Cost of donated services	4	1,068	0	0	1,068
Total	5	34,721	260,000	0	294,721
Net income/(expenditure)		200,177	(260,000)	0	(59,823)
Transfer between funds		0	0	0	0
Net movement in funds		200,177	(260,000)	0	(59,823)
Reconciliation of funds					
Total funds brought forward		12,154	661,240	0	673,394
Total funds carried forward		212,331	401,240	0	613,571