

Charity Number: SC021160

THE GOSPEL OUTREACH TRUST
FINANCIAL STATEMENTS
FOR THE YEAR TO 31 March 2025

THE GOSPEL OUTREACH TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 March 2025

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THE GOSPEL OUTREACH TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 March 2025

INFORMATION

Trustees



Independent Examiner

Bankers

Bank of Scotland
39 Albyn Place
Aberdeen
AB10 1YN

Aims and
Objectives

The spreading of the gospel of Jesus Christ through the distribution of bibles and Christian literature and the support of missionaries and mission organisations in the UK and overseas.

THE GOSPEL OUTREACH TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2025

The Trustees present their report and accounts for the year ended 31 March 2025.

Constitution and Organisational Structure

The organisation was constituted by a Deed of Trust on 3 February 1993.

Under the rules for financial administration the Trustees act on behalf of the Trust in all fiduciary matters and appointed [REDACTED] to act as Administrator.

Objectives and Activities

The principal objectives and activities of the Trust are the spreading of the gospel of Jesus Christ through the distribution of Bibles and Christian literature and the support of missionaries and mission organisations in the UK and overseas. The Trustees are of the view that the Trust's activities are in accordance with its objectives.

Financial Information

There was a deficit for the year of £7,369 (2024: Surplus £5,171) and a reserve of funds of £31,891 (2024:£39,259) which the Trustees consider to be adequate for the purposes of the Trust. Details are given in the accounts and notes.

Appointment & Training of Trustees

The trustees have the power to appoint other trustees. They are mature business people who have the requisite skills to carry out their fiduciary duties and they maintain a wide range of contacts and information to enable them to assess and help out in situations of need.

Review of risk

The Trustees have reviewed the risks associated with the operation of the Trust. Since it has no employees any risk is largely associated with fraud and error. The trustees are of the opinion that the Trust has adequate systems in place to minimise any risk in these areas.

Taxation

The Trust is recognised as a charity by the Inland Revenue. There is therefore no liability to taxation on any of its income.

Approved by the Trustees and signed on their behalf:

[REDACTED]

THE GOSPEL OUTREACH TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 March 2025

Independent Examiners' Report to the Trustees on the Financial Statements

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 4 and 5.

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 and the Charities Accounts (Scotland) Regulations 2006. The charity 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) (d) 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

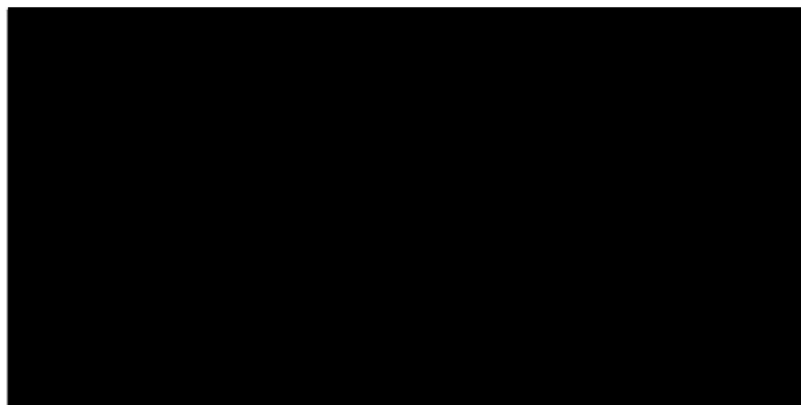
1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply 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.

Signature:

Name:

Address:

Date:



THE GOSPEL OUTREACH TRUST
YEAR TO 31 MARCH 2025

Receipts & Payments Account

	2025	2024
	£	£
Income		
From Individuals	16,250	18,290
From Churches	7,062	8,214
From Trusts & Others	24,000	20,900
Inland Revenue Refunds	2,794	2,574
	<u>50,106</u>	<u>49,978</u>
Expenditure		
Purchases of Bibles	400	4,396
Gifts to individuals Overseas	30,850	21,976
Medical Aid Overseas	-	840
Relief of Poverty	26,000	17,580
Bank Charges	225	15
	<u>57,475</u>	<u>44,807</u>
Surplus / (Deficit) for year	(7,369)	5,171
Bank balances at 01 April 2024	39,259	34,088
Bank Balance at 31 March 2025	<u><u>31,891</u></u>	<u><u>39,259</u></u>

Statement of Balances at 31 March 2025

	2025	2024
	£	£
Cash in Bank	<u><u>31,891</u></u>	<u><u>39,259</u></u>

Approved by the Trustees and signed on their behalf:



THE GOSPEL OUTREACH TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 March 2025

NOTES TO THE ACCOUNTS

1. Accounting Policies

1.1 Basis of Preparation and assessment of going concern

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16 July 2014, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.2 Funds structure

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Irrecoverable VAT

Irrecoverable Value Added Tax is charged against the expenditure heading for which it was incurred.

2 Trustees Remuneration

No remuneration or expenses were paid to any Trustee during the year (2024 £Nil).

3 Funds

All of the funds are unrestricted and designated funds have been paid out for the purpose for which they were given.