

Children For Christ

Scotland · Charity number SC022609

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1994-05-27
Register	View on the OSCR register

Contact

Address 1a Garnkirk Lane
Stepps
Glasgow
G33 6BD

Website childrenforchrist.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Provide financial and practical support of Christian outreach in the area of Virfurile, Romania. This through direct grants and collection, packing and distribution of humanitarian aid to this remote area of Romania.

Beneficiaries: 'Children or young people', 'People with a particular ethnic or racial origin'

Objectives: The objects of the Trust are the relief of the suffering and distress, the furtherance of the health, the advancement of the education, and the advancement of the religion of children in Romania through the provision of financial, material and spiritual support direct to the persons concerned or through religious or charitable organisations or through religious or charitable activities at such places or such times and in such ways as the Trustees shall in their sole discretion determine.

Geography

- **Main operating location:** Renfrewshire
- **Geographical spread:** Overseas only

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£28,222	£31,496	-	0
2024-04-30	£33,186	£30,882	-	0
2023-04-30	£32,669	£39,795	-	0
2022-04-30	£34,959	£25,383	-	0
2021-04-30	£32,881	£45,174	-	0

Children For Christ

Scotland - Charity number SC022609

Accounts



CHILDREN FOR CHRIST

**REPORT OF THE MANAGEMENT COMMITTEE AND
FINANCIAL STATEMENTS**

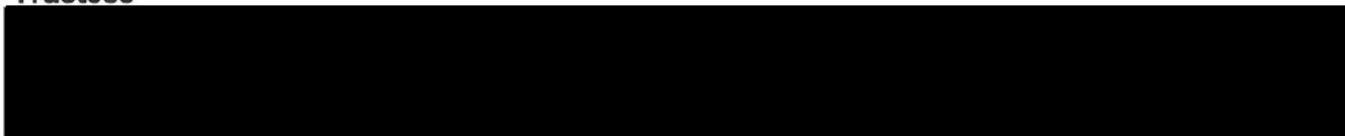
FOR THE YEAR ENDED 30 APRIL 2025

SCOTTISH CHARITY REF SC022609

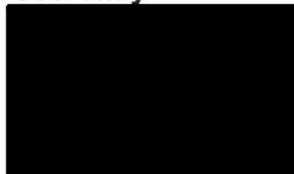
CHILDREN FOR CHRIST
REPORT OF THE MANAGEMENT COMMITTEE AND FINANCIAL STATEMENTS
For the year ended 30 April 2025

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Trustees



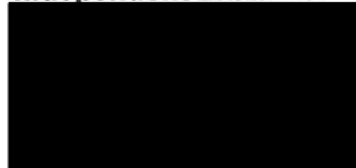
Secretary



Bankers

Royal Bank of Scotland
2 Old Skene Road
Westhill
Aberdeen
AB32 6RL

Independent Examiner



Principal Address



CHILDREN FOR CHRIST

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 30 APRIL 2025

Constitution

Children for Christ was formed in 1994. The organisation has been recognised as a charity by the Inland Revenue and the organisation's Scottish Charity Number is SC022609.

The Trustees agreed that the constitution (Deed of Trust) shall be amended by removing the wording "and Russia", this was agreed by the Trustees at a meeting on 22 February 2025. The amended wording was submitted to and approved by OSCR. A formal **Minute of Agreement** was prepared and duly signed by the Trustees and adopted at the Annual General Meeting on 6th June 2025.

It was noted that at no time since its formation in 1994 has the charity provided any financial or practical support to any organisation in Russia.

Management

Children for Christ is managed by a Management Committee whose membership is set out on the contents page of the Report and Financial Statements. All of the committee are unpaid volunteers.

Principal address of the Organisation

The principal address is 1a Garnkirk Lane, Glasgow, G33 6BD.

Objectives and Organisational Structure

The Organisation's main purpose is to support the Christian outreach work in Romania.

Aims and Objectives

During the year we have provided financial and practical support to the Christian Outreach in Romania.

- a **Financial Support** – Several grants totalling £25,000 (£20,000 in 2023/2024) were sent to Copii pentru Cristos, based in Vârfurile, Romania in this financial year. This consisted of two unrestricted grants of £15,000 in November 2024 and £7,250 in February 2025 totalling £22,250 as annual support to assist in the costs of holiday camps, children's Bible teaching materials and leaders training. A grant of £250 (restricted) was sent in February 2025 to assist with in-country travel costs for Brass Tacks volunteers, a further grant of £2,500 (restricted) was also sent in February 2025 towards the costs of summer camps. In addition, a sum of £79 was expended on the purchase of goods in the UK, requested by the team in Romania, for use at the camp and a sum of £7,495 was expended on the transportation of the charitable goods to Romania, including custom duty and EU tax.

As with any similar work the financial amounts that are given in any year is dependent upon the amounts raised from the supporters. There are no legal commitments to any party but it is hoped to be able to continue to increase or at least maintain similar levels of support during the next year.

- b **Practical Support** – Our supporter groups in Scotland collected, gathered together and packed aid to be sent to Romania, our volunteer groups from across the country in Aberdeen, Glasgow and Prestwick continued to individually collect and store a variety of aid.

The total aid which had been collected, sorted, packed and loaded on two lorries contained some 1,000 boxes weighing approximately 7,000 kg. The contents of the boxes included the following:

- Clothes - Summer and winter clothes for children, teenagers and adults.
- Accessories - Handbags, belts, scarves
- Household goods – beds, mattresses, bedding (sheets, duvets and pillows) and curtains.
- Kitchen – small appliances, crockery and cutlery.

In addition to the aid packed in boxes a quantity of used items such as children's educational toys, bicycles and several items of furniture were also sent

The goods were uplifted from our collection and packing facilities on Saturday 25th May 2024 at Echt near Aberdeen and at Mauchline in Ayrshire for onward transportation to Varfurile, Romania.

Some of the goods will be distributed to those in need with the rest being sold at very moderate prices through local outlets. This enables those in need to retain their dignity and avoids encouraging dependency amongst the recipients whilst at the same time raising funds to support the children's work in Romania.

Over the summer of 2024 we had volunteers visiting several of the camps at no expense to the charity. The volunteers assisted in some of the practical work including to help in the running of the camp activities, repair and maintenance of the buildings, equipment and other facilities on the camp site. Our chairman visited camp series 1, a team of 8 volunteers from a supporting church visited in camp series 2, followed by 2 of our trustees and 5 family members visited camp series 3. Another 2 of our trustees and 1 family member also visited camp series 8. Volunteers from Brass Tacks (OSCR No. SC052170) also visited the camp facility in March 2025 to assist with maintenance activities.

Our Direct Charitable expenses of £142 was spent on packing materials and other costs relating to the preparation, transport and packing of the aid. We also incurred administrative costs of £1,161 including our final utilities bill for our Darvel packing facility of £434.

Reserves policy

The Organisation will maintain sufficient funds to cover its legal future obligations and will, in addition, endeavour to maintain sufficient funds to cover donations to the overseas work equivalent to six months' donations of the agreed annual donations which are presently £7,000.

Risk Management

The management Committee have assessed the major risks to which the Organisation is exposed and are satisfied that systems are in place to mitigate those risks.

Date 7/6/25

CHILDREN FOR CHRIST

STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES

For the year ended 30 April 2025

Charity law requires the Management Committee to prepare financial statements for each financial year which consists of a Statement of Balances and a Receipts and Payments Account. In preparing those financial statements the Management Committee is required to: -

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Organisation will continue to operate.

The Management Committee is responsible for keeping proper books and records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Children for Christ

Independent Examiner's Report

I report on the financial statements of the Children for Christ (Scotland) charity for the year ended 30 April 2025, which comprise the Receipts and Payments Account and the related notes.

Respective responsibilities of the Management Committee and Independent Examiner

The charity's Management Committee is responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Management Committee considers that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 (as amended). 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

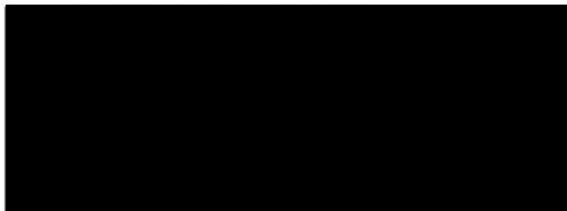
In the course of my examination, no matter has come to my attention

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 (as amended), and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.



Date: 22/09/2025

CHILDREN FOR CHRIST (SCOTLAND)

Receipts and Payments Account for the year ended 30 April 2025

	Year ended 30/4/2025			Year ended 30/4/2024		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Table 1 - Income						
General Donations	22,317.48	3,767.50		20,617.26	2,390.00	
Deputation Income	0.00	0.00		2,973.06	3,000.00	
Tax: Refund on Gift Aid	1,873.98	0.00		3,861.00	0.00	
Fundraising	0.00	0.00		43.01	0.00	
Bank Interest	263.23	0.00		302.18	0.00	
Total Receipts	24,454.67	3,767.50	28,222.17	27,796.51	5,390.00	33,186.51
Table 2 - Direct Charitable Expenditure						
Camp Expenses	78.56	0.00		0.00	80.00	
Deputation Expenses	0.00	0.00		1,682.94	0.00	
Transport	3,867.50	3,747.50		2,380.05	2,185.00	
Miscellaneous Expenses	141.61	0.00		541.04	0.00	
Children for Christ - Romania Camp Support	0.00	0.00		1,153.63	0.00	
Children for Christ - Romania Other	22,250.00	250.00		16,920.00	0.00	
Children for Christ - Romania Staff Support	0.00	0.00		0.00	0.00	
Children for Christ - Romania Child Sponsorship	0.00	0.00		0.00	0.00	
Children for Christ - Romania Children's Home	0.00	0.00		0.00	3,000.00	
Children for Christ	0.00	0.00		0.00	0.00	
Total Direct Charitable Expenditure	26,337.77	3,997.50	30,335.27	22,677.66	5,265.00	27,942.66
Table 3 - Administrative Costs						
Buildings & Insurance	1,088.60	0.00		2,305.17	125.00	
Bank Charges	30.00	0.00		30.00	0.00	
Audit Fee	0.00	0.00		0.00	0.00	
Trustees Expenses	0.00	0.00		0.00	0.00	
Travel - Management Committee	0.00	0.00		397.76	0.00	
Postage	42.10	0.00		81.30	0.00	
Total Administrative costs	1,160.70	0.00	1,160.70	2,814.23	125.00	2,939.23
Total Expenditure	27,498.47	3,997.50	31,495.97	25,491.89	5,390.00	30,881.89
Net (Payments)/ Receipts for the year before transfers	(3,043.80)	(230.00)	(3,273.80)	2,304.62	0.00	2,304.62
Transfers	1,500.00	(1,500.00)	0.00	0.00	0.00	
Net (Payments)/ Receipts for the year	(1,543.80)	(1,730.00)	(3,273.80)	2,304.62	0.00	2,304.62
Net (Payments)/ Receipts for the year - Unrestricted		(1,543.80)			2,304.62	
Net (Payments)/ Receipts for the year - Restricted		(1,730.00)			0.00	
Total Net (Payments)/ Receipts for the year		(3,273.80)			2,304.62	
Cash and Bank Balances at 30 April 2024		19,391.24			17,086.62	
Cash and Bank Balances at 30 April 2025		16,117.44			19,391.24	
Statement of Balances						
General Fund		8,497.44			10,891.24	
Reserve Fund		7,000.00			8,500.00	
Reserved for Website		600.00			0.00	
Staff Support		20.00			0.00	
Camp / Sponsor Child		0.00			0.00	
		16,117.44			19,391.24	
Represented by :						
Royal Bank of Scotland Current Account		9,028.70			10,731.79	
Royal Bank of Scotland Reserve Account		7,088.74			8,659.45	
Other Assets		0.00			0.00	
Other Liabilities		0.00			0.00	
		16,117.44			19,391.24	

The accounts of the charity Children for Christ (Scotland) have been checked by me and found to be in agreement with the books and records and other explanations provided.

CHILDREN FOR CHRIST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 April 2025

1 Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention and comply with the Charities Accounts (Scotland) Regulations 1992 and the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

Income from Deposits

Income from deposits is credited to the Receipts and Payments account in the year in which it is received.

VAT

The Organisation is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Management Committee remuneration

No remuneration has been paid to any members of the Management Committee.

3 Restricted Receipts and Payments – Romania

There were two restricted donations for Romania totalling £2,750 with instruction for £2,500 to be used for summer camp support, and a donation of £250 towards the cost of in-country travel costs for Brass Tacks volunteers.

There is one restricted donation of £20 being carried over to the next financial year. This donation was a personal gift to a CpC staff member, specifically for Casi Boros.

4 Restricted Receipts and Payments – UK

A restricted donation of £3,748 towards the cost of transportation of aid from UK to Romania was received and expended in the period.