REGISTERED COMPANY NUMBER: SC156825 (Scotland)
REGISTERED CHARITY NUMBER: SC023441

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Global Church of God

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Global Church of God

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for the Year Ended 31 December 2025

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Global Church of God

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Trustees Responsibilities

The charity trustees, who are also directors of the Global Church of God for the purposes of company law, are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Policies).

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:-

Norbert Link - Chairman
Brian Gale
Johanna Link

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including the income and expenditure, of the charitable company for that period.

In preparing the financial statements, the trustees are required to:

1) Select suitable accounting policies and then apply them consistently,
2) Observe the methods and principles in the Charities SORP,
3) Make judgements and estimates that are reasonable and prudent,
4) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
5) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Public benefit

The trustees are of the opinion that the charity is a public benefit entity under FRS 102.

ACHIEVEMENTS AND PERFORMANCE

Purpose and activities

The purposes of the charity are the promotion and publishing of learning and knowledge in theology and related subjects. The charity publishes booklets and audio material on theological and related subjects which is offered free to the public on request.

Achievements

We have spent £34,973 advertising our publications on Google. We currently have 61 booklet on various theological and related subjects available to the public free of charge which are advertised on our website. In association with our sister organisation in the USA we present a weekly program on the internet titled Standing Watch which looks at current world affairs from a theological perspective, currently this program has 7,580 subscribers. We also continue to present on our website a weekly update approximately 20-25 pages long covering world news in the light of biblical prophecy with a question and answer section and for those without internet access we send out printed copies. Currently we have approximately 1,381 subscribers to the weekly update and have produced 49 issues of it to end of December 2025.

Weekly sermons are also made available to the general public free of charge by video and audio on our website and audios are also available for those without internet access. Ministerial visits and individual answers via e-mail to questions received from the general public are also a service provided.

Global Church of God

Report of the Trustees
for the Year Ended 31 December 2025

FINANCIAL REVIEW

Financial position

Income for the year was £17,445 compared to £12,636 for 2024.

Expenditure was £53,759 compared to £58,462 for 2024, a decrease of £4,703.

Contributions by trustees

Contributions by trustees to the charity total £7,210.

Reserves policy

Reserves of unrestricted funds have reduced from the previous year by £36,314 to £106,885. It is not the function of the charity to accumulate reserves but to use income for the promotion of its principal activities and to maintain only sufficient funds to enable the smooth day to day running of the charity.

MISSION ACTIVITIES

The booklets we publish continue to be offered to the public free of charge.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC156825 (Scotland)

Registered Charity number
SC023441

Registered office
5 Victoria Place
Airdrie
Lanarkshire
ML6 9BU

Trustees
B Gale

Company Secretary

Approved by order of the board of trustees on 26 April 2026 and signed on its behalf by:

B Gale - Trustee

Global Church of God

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,866	8,186
Investment income	2	3,578	4,450
Total		17,444	12,636
EXPENDITURE ON			
Charitable activities			
Charitable Activities		52,172	55,547
Governance Costs		1,586	2,915
Total		53,758	58,462
NET INCOME/(EXPENDITURE)		(36,314)	(45,826)
RECONCILIATION OF FUNDS			
Total funds brought forward		143,199	189,025
TOTAL FUNDS CARRIED FORWARD		106,885	143,199

The notes form part of these financial statements

Global Church of God

Balance Sheet
31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	712	949
CURRENT ASSETS			
Debtors	7	2,439	1,177
Cash at bank and in hand		105,414	143,267
		107,853	144,444
CREDITORS			
Amounts falling due within one year	8	(1,680)	(2,194)
NET CURRENT ASSETS		106,173	142,250
TOTAL ASSETS LESS CURRENT LIABILITIES		106,885	143,199
NET ASSETS		106,885	143,199
FUNDS	9		
Unrestricted funds		106,885	143,199
TOTAL FUNDS		106,885	143,199

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2026 and were signed on its behalf by:

B Gale - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Investment Income	3,578	4,450

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	237	316

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,186
Investment income	4,450
Total	12,636
EXPENDITURE ON	
Charitable activities	
Charitable Activities	55,547
Governance Costs	2,915
Total	58,462
NET INCOME/(EXPENDITURE)	(45,826)
RECONCILIATION OF FUNDS	
Total funds brought forward	189,025
TOTAL FUNDS CARRIED FORWARD	143,199

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2025 and 31 December 2025	23,775
DEPRECIATION	
At 1 January 2025	22,826
Charge for year	237
At 31 December 2025	23,063
NET BOOK VALUE	
At 31 December 2025	712
At 31 December 2024	949

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,439	1,177

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	1,680	2,194

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	143,199	(36,314)	106,885
TOTAL FUNDS	143,199	(36,314)	106,885

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	17,444	(53,758)	(36,314)
TOTAL FUNDS	17,444	(53,758)	(36,314)

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	189,025	(45,826)	143,199
TOTAL FUNDS	189,025	(45,826)	143,199

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,636	(58,462)	(45,826)
TOTAL FUNDS	12,636	(58,462)	(45,826)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	189,025	(82,140)	106,885
TOTAL FUNDS	189,025	(82,140)	106,885

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,080	(112,220)	(82,140)
TOTAL FUNDS	30,080	(112,220)	(82,140)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Global Church of God

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,427	7,009
Gift aid	2,439	1,177
	13,866	8,186
Investment income		
Investment Income	3,578	4,450
Total incoming resources	17,444	12,636
EXPENDITURE		
Charitable activities		
Ministerial Expenses	-	2,025
Advertising	34,973	38,889
Office stationery	119	1,560
Postage & printing	16,577	12,757
Donations	266	-
Fixtures and fittings	237	316
	52,172	55,547
Support costs		
Governance costs		
Accountancy and legal fees	1,586	2,915
Total resources expended	53,758	58,462
Net expenditure	(36,314)	(45,826)

Independent Examiner's Report to the Trustees of
Global Church of God

Independent examiner's report to the trustees of Global Church of God
I report to the charity trustees on my examination of the accounts of Global Church of God (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
The charity's trustees are responsible for the preparation of 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 2006 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 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 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
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian McDougall FCCA
McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL
Date: 26th April 2026