

The Pentecostal Church Of God Nairn

Scotland · Charity number SC038077

Details

Status	Active
Legal form	Unincorporated association
Registered	2007-04-12
Register	View on the OSCR register

Contact

Address	The Gospel Hall Crescent Road Nairn IV12 4NB
Website	www.churchofgodnairn.org

Activities

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

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

What the charity does: Our building is used for religious services on Sundays, Saturdays and midweek services during the week. Also other groups use the building for community use on week nights.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','People with a particular ethnic or racial origin','No specific group, or for the benefit of the community'

Objectives: the prevention or relief of poverty the advancement of education the advancement of religion the advancement of health the advancement of citizenship or community development the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Geography

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£26,794	£26,762	-	1
2023-12-31	£17,647	£13,013	-	0
2022-12-31	£17,470	£19,209	-	1
2021-12-31	£18,473	£15,540	-	1
2020-12-31	£27,258	£11,802	-	1

The Pentecostal Church Of God Nairn

Scotland - Charity number SC038077

Accounts

APPENDIX 1

OSCr

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2024		31	12	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name The Pentecostal Church of God Nairn

Other names charity is known by

Registered charity number SC038077

The Gospel Hall

Crescent Road

Nairn

Postcode IV12 4NB

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Pastor / Chairperson	Sept 24 to Present	Dereck Grant (CoG)
2	Assistant Pastor	May 25 to Present	Church Members
3	Assistant Pastor	May 25 to Present	Church Members
4	Elder	May 25 to Present	Church Members
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Constitution of yjr Pentecostal Church Of God Nairn (adopted and amended on March 2007). It was further amended on the 18th September 2022 making it compatible with the Church of God bylaws and Minutes (General Assembly) held in San Antonio, USA, 25th to 29th July 2022). We are part of the International Church of God, Cleveland, Tennessee, USA, and the Church of God Scotland Reg Charity No SCO005253

Trustee recruitment and appointment

The new pastor [REDACTED] was appointed chairman and pastor in September 2024 by the former trustee chairman, [REDACTED]. Since then, three other new trustees have been appointed.

Objectives and activities

Charitable purposes

The prevention or relief of poverty. The advancement of education, religion, health, citizenship and community development

Summary of the main activities in relation to these objects

The Church has experienced significant growth over the last twelve months. Home visits to those in need and individual discipling is taking place. New staff has been added with the addition of two assistant pastors. A new Saturday evening service has been added along with a Saturday morning non-profit coffee outreach in our building for the community. Some financial gifts have been given to those in poverty.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Our building is used for religious services on Sundays, Saturday and midweek services during the week (Bible studies and Prayer). Additionally, Home Start, which is a group that helps young families will begin using on Tuesdays from 9am until 1pm. Brownies and Guides also use our building weekly. Almost every day our building is used for the benefit of the local community.

Financial review

Brief statement of the charity's policy on reserves

Our charity owns the Gospel Hall, which is located on Crescent Road, Nairn, IV12 4NB. Our building is debt free, and its estimated worth is £160,000.

The bank reserves at the 31/12/24 were £9555.36

Therefore our charity has enough in its reserves to continue to operate in 2025 and 2026 with careful management of its finances. The Church of God Executive Committee is also there to assist should there be any financial shortfall.

Details of any deficit

None

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair) Chairperson / Trustee

Date

28/8/25

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	26,794				26,794	
Legacies					-	
Grants	-				-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	26,794	-	-	-	26,794	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	26,794	-	-	-	26,794	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	26,762				26,762	
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	26,762	-	-	-	26,762	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	26,762	-	-	-	26,762	-
Net receipts / (payments)	32	-	-	-	32	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	32	-	-	-	32	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,523				9,523	
	Surplus / (deficit) shown on receipts and payments account	32				32	
						-	
						-	
	Cash and bank balances at end of year	9,555	-	-	-	9,555	-
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

28/8/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
--	--

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

**Report to the
trustees/members of**

The Pentecostal Church of God Nairn

**Registered charity
number**

SC038077

**On the accounts of the
charity for the period**

Period start date

Day Month Year
01 January 2024

to

Period end date

Day Month Year
31 December 2024

Set out on pages

(remember to include the page numbers of additional sheets)

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts.

**Independent examiner's
statement**

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Signed:

Name:

Date:

28/8/25

**Relevant professional
qualification(s) or body
(if any):**

DIRECTOR

Address:

Ritson Young
28 High Street
Nairn
IV12 4AU

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose