

Oasis Church of the Nations

Scotland · Charity number SC041970

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2010-12-15
Register	View on the OSCR register

Contact

Address	31 Tyock Industrial Estate Elgin Moray IV30 1XY
Website	www.oasischurchelgin.co.uk

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 advancement of religion'

What the charity does: Oasis is a family church based in Elgin, Moray. We have a heart for our city and surrounding district. We have weekly celebrations and also meet in private homes. We belong to the family of churches known as Church of the Nations with over 3,000 ministries and churches worldwide. Our Sundays are celebrations of what God is doing, in and through us. We meet at the Hub in Elgin at a 11.00am on a Sunday. Through the preaching of the word from anointed speakers, enthusiastic and youthful praise and worship, times of fellowship and fun. Our times together are Holy Spirit led and never predictable.

Beneficiaries: 'Children or young people', 'Other defined groups'

Objectives: The Church's object is to advance the Christian religion for the public benefit in the United Kingdom and worldwide

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£79,744	£76,708	-	0
2024-11-30	£90,700	£85,519	-	0
2023-11-30	£113,293	£122,481	-	0
2022-11-30	£121,356	£118,258	-	0
2021-11-30	£105,833	£117,156	-	0
2020-11-30	£107,278	£104,776	-	0

Oasis Church of the Nations

Scotland - Charity number SC041970

Accounts

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH NOVEMBER 2025

ANNE A. LAING
Chartered Accountants
ELGIN

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
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OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599

Registered charity name	Oasis Church of the Nations
Charity Number	SC041970
Company Number	SC389599
Directors and Trustees	Caroline Traynor David More Angela More
Independent Examiner Accountants	Roy J. Laing MAAT, (partner in the firm of) Anne A. Laing, Chartered Accountants Lavona Calcots Elgin Moray IV30 8NB
Registered Office	31 Tyock Industrial Estate Elgin Moray IV30 1XY
Charity Contact Address	31 Tyock Industrial Estate Elgin Moray IV30 1XY

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 30TH NOVEMBER 2025

Statement of Directors' Responsibilities

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102).

In preparing these financial statements the officials are required to:

- . select suitable accounting policies and then apply them consistently;
- . make judgements and estimates that are reasonable and prudent;
- . prepare the Financial Statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Company and to enable them to ensure that the Financial Statements comply with section 221 of the Companies Act 2006. They are also responsible for safe-guarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 30TH NOVEMBER 2025

Oasis Church of the Nations

Oasis is a family church based in Elgin, Moray. We have a heart for our city and surrounding district. We have weekly celebrations and also meet in private homes. We belong to the family of churches known as Church of the Nations with over 3,000 ministries and churches worldwide.

Our Sundays are celebrations of what God is doing, in and through us. We meet at the Hub in Elgin at a 11.00am on a Sunday. Through the preaching of the word from anointed speakers, enthusiastic and youthful praise and worship, times of fellowship and fun. Our times together are Holy Spirit led and never predictable.

Directors and Trustees

Caroline Traynor
David More
Angela More

Governing Document

The charity is incorporated and is governed by its constitution.

Charitable Purpose

The object of the charity is the advancement of religion.

Activities and Achievements

Throughout the year the main income was from weekly offerings, which allows the charity to achieve its aims.

Total income was £79,744 (2024 £90,700) and expenditure was £76,708 (2024 £85,519), surplus of £3,036 (2024 £5,181) was transferred to reserves. The charity is depends on the offerings received to continue the charitable work and its aims. At November 30th 2025 the restricted fund balance was £1,421 - this is included in reserves.

Financial Review

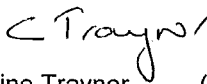
The charity has raised total income for the year of £79,744 derived mainly from offerings and fundraising events.

Expenditure for the year amounted to £76,708 giving an overall surplus of £3,036 being transferred to reserves.

Reserves policy

The Statement of Balances shows both restricted and unrestricted funds at the year end. Unrestricted funds are held by the charity for use in future charitable events and activities.

Approved by the Trustees and signed on their behalf


Caroline Traynor (Trustee)

Date: 28th April 2026

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599

Independent Examiner's Report to the Trustees of Oasis Church of the Nations

I report on the accounts of the charity for the year ended 30th November 2025 which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

The charitable company's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102). The charitable company's directors 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) (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 charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the directors 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 8 of the 2006 Accounts Regulation

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.



Roy J Laing MAAT, (partner in the firm of)

Anne A. Laing, Chartered Accountants
Lavona, Calcots, ELGIN, Moray IV30 8NB

Date: 28th April 2026

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2025
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

STATEMENT OF FINANCIAL ACTIVITIES

		UNRESTRICTED FUNDS 2025 £	RESTRICTED FUNDS 2025 £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
INCOME					
Donations and Legacies	Note 3	71,560	5,376	76,936	86,571
Charitable Activities	Note 4	2,808	0	2,808	4,129
Total Income and endowments		<u>74,368</u>	<u>5,376</u>	<u>79,744</u>	<u>90,700</u>
EXPENDITURE					
Charitable Activities	Note 5	66,294	10,415	76,708	85,519
Total expenditure		<u>66,294</u>	<u>10,415</u>	<u>76,708</u>	<u>85,519</u>
Net income and net movement in funds for the year		8,075	(5,039)	3,036	5,181
Transfers		(2,637)	2,637	0	0
Reconciliation of Funds					
Total funds brought forward		7,270	3,823	11,093	5,912
Total funds carried forward		<u>12,708</u>	<u>1,421</u>	<u>14,129</u>	<u>11,093</u>

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
BALANCE SHEET AS AT 30TH NOVEMBER 2025

		<u>2025</u> £	<u>2024</u> £
Current Assets			
Debtors		1,000	0
Bank and cash in hand	Note 7	14,629	11,843
		<u>15,629</u>	<u>11,843</u>
Current Liabilities			
Creditors and Accruals	Note 8	(1,500)	(750)
Net Current Assets		<u>14,129</u>	<u>11,093</u>
Reserves			
Restricted funds	Note 9	1,421	3,823
Unrestricted funds	Note 10	12,708	7,270
		<u>14,129</u>	<u>11,093</u>

The directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the directors on 28th April 2026 and are signed on their behalf by:

.....*C Traynor*.....

CAROLINE TRAYNOR (Director & Trustee)

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
FOR THE YEAR ENDED 30 NOVEMBER 2025

Notes to the Financial Statements

1 General Information

The company is a charity and limited by guarantee. It is registered and incorporated in Scotland. The registered office and charity registered address is: 31 Tyock Industrial Estate ELGIN, IV30 1XY. The charity is a public benefit entity.

2 Summary of Significant Accounting Policies

Basis of Accounting

The Accounts are presented in Sterling £ and have been prepared on the historical cost basis of accounting and in accordance with the Charities Accounts (Scotland) Regulations, the Companies Act 2006, and 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 (FRS102).

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

All incoming resources are stated in the financial statements at their gross value.

Voluntary income: income received by way of grant or donations is included when receivable. Where entitlement is conditional on the delivery of a specific performance by the charitable company the income is only recognised when the entitlement to the grant becomes unconditional.

Charitable Activities: are included when receivable.

The charitable company recognises revenue when: the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the company's activities.

Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Charitable activities: are those costs incurred by the charitable company in the delivery of its activities and services. It includes both costs that can be allocated directly to those activities and costs of a necessarily indirect nature to support delivery.

Governance expenditure: are those costs associated with meeting the constitutional and statutory requirements of the charitable company, and include the fees of the statutory auditor and all management costs.

Going concern

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs. Current assets and current liabilities are subsequently measured in cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost. Other financial instruments are subsequently measured at fair value with any changes reflected in the statement of financial activities.

Judgements

There are no significant judgements and estimates.

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
FOR THE YEAR ENDED 30TH NOVEMBER 2025

Notes to the Financial Statements (continued)

		<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
		<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
		£	£	£	£
INCOME					
Donations and Legacies	Note 3				
Offerings		55,097	0	55,097	60,860
Gift aid claim		12,152	0	12,152	15,247
Caring Hands Project		0	902	902	779
Xrhythms/Fgiven		0	4,474	4,474	4,046
Building		1,275	0	1,275	4,969
Cotn cl & cluster		0	0	0	159
Connect		3,036	0	3,036	511
Total Donations and Legacies		71,560	5,376	76,936	86,571
Total Charitable Activities	Note 4	2,808	0	2,808	4,129
Total Income and endowments		74,368	5,376	79,744	90,700
EXPENDITURE					
Charitable Activities	Note 5				
Caring Hands Project		0	2,176	2,176	1,230
Cotn cl & cluster		0	2,635	2,635	682
Xrhythms/Fgiven		0	5,604	5,604	3,975
Donations		0	0	0	0
Cleaning		0	0	0	60
Travel & subsistence		0	0	0	0
Pastor		18,000	0	18,000	29,198
Building		33,156	0	33,156	32,715
Professional fees		3,032	0	3,032	790
Publishing		0	0	0	0
Office expenses		1,737	0	1,737	2,569
Repairs and renewals		1,119	0	1,119	1,157
General expenses		9,251	0	9,251	13,142
Total Resources Expended		66,294	10,415	76,708	85,519
Transfers		(2,637)	2,637	0	0
Opening reserves		7,270	3,823	11,093	5,912
Transferred to reserves		5,438	(2,402)	3,036	5,181
TOTAL RESERVES		12,708	1,421	14,129	11,093

OASIS CHURCH OF THE NATIONS
SCOTTISH CHARITY NUMBER SC041970
COMPANY REGISTRATION NUMBER SC389599
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2025

6 Statement of Cashflows	2025	2024			
	£	£			
Net (expenditure)/ income	3,036	5,181			
Decrease/(increase) in del (1,000)		0			
(Decrease)/ increase in cr 750		0			
	(250)	0			
Cash generated from operations	2,786	5,181			
Net increase/(decrease) in cash and cash equivalents	2,786	5,181			
Total cash and cash equivalents at the beginning of the year	11,843	6,662			
Total cash and cash equivalents at the end of the year	14,629	11,843			
Cash and cash equivalents consist of Monies held at bank	14,629	11,843			
7 Bank Balance	14,629	11,843			
8 Creditors: Amounts falling due within one year					
Accruals	1,500	750			
9 Restricted Income Funds	Balance at 30/11/2024	Incoming resources	Outgoing resources	Transfers	Balance at 30/11/2025
	£	£	£	£	£
Caring Hands Project	2,695	902	(2,176)	0	1,421
Xrhythms/Ffgiven	590	4,474	(5,604)	540	0
Cotn cl & cluster	538	0	(2,635)	2,097	0
	3,823	5,376	(10,415)	2,637	1,421
10 Unrestricted Income Funds	Balance at 30/11/2024	Incoming resources	Outgoing resources	Transfers	Balance at 30/11/2025
	£	£	£	£	£
General Funds - for gener	7,270	74,368	(66,294)	(2,637)	12,708
	7,270	74,368	(66,294)	(2,637)	12,708
11 Trustees remuneration and expenses	No remuneration was paid to trustees during the year (2024 none) and there are no employees The charity considers its key management personnel comprises of the Trustees.				
12 Reserves	All reserves are for charitable use.				
13 Company limited by guarantee	The company is limited by guarantee and does not have share capital.				
14 Taxation	The Company is approved as a Charity by the Inland Revenue and there is no liability to Corporation Tax, accordingly.				