

Galloway Christian Centre

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Charity No: SC043129

**Galloway Christian Centre
Reference and Administrative Information
Year Ended 31 March 2025**

Charity Name:

Charity Registration Number:

Contact Address:

Trustees

Principal Office-bearers

Independent Examiner

Bankers

Bank of Scotland,
King Street
CASTLE DOUGLAS

Structure, Governance and Management

Governing Document

Galloway Christian Centre is administered in accordance with the terms of the Declaration of Trust, dated 27 November 2011. The Charity was registered on 30 April 2012. It has a single tier structure and as such the trustees are members of the Charity.

Recruitment and Appointment of Trustees

There shall be at least three trustees. Every future trustee shall be appointed for a term of 7 years by a resolution of the trustees passed at a special meeting called under clause K. If a trustee is to be appointed to replace a trustee who is leaving office he or she may be appointed no more than three months before the other trustee leaves office but shall not take office until the other trustee has left office. In such a case the retiring trustee shall not be entitled to vote in favour of his or her own appointment.

In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who through profession of their Christian faith and who is otherwise able by virtue of his or her personal (or professional) qualifications to make a contribution and will further the pursuit of the objectives and/or the management of the Charity.

When any new trustee is appointed the trustees shall ensure that any land belonging to the Charity is effectively vested in the persons who are the trustees of such an appointment.

If for any reason trustees cannot be appointed in accordance with the foregoing provisions, the statutory power of appointing new or additional trustees shall be exercisable.

Organisational Structure

Galloway Christian Centre has 3 trustees who are all unpaid. In addition to this there is a Clerk who keeps the books and helps with administration who is unpaid and a minister who receives a salary for his work.

Volunteers

The Charity relies on the volunteer work of the above mentioned trustees, and also other members of the congregation throughout the year. However, as the contribution cannot be reliably measured, no amount for this has been included in the accounts.

Objectives and Activities

The trustees shall hold the trust fund and its income upon trust to apply them for the following objects. The furtherance of the Christian faith and other charitable work of the congregation meeting for Christian worship and known as Galloway Christian Centre in Scotland and such other areas as the Trustees may from time to time determine.

Achievements and Performance

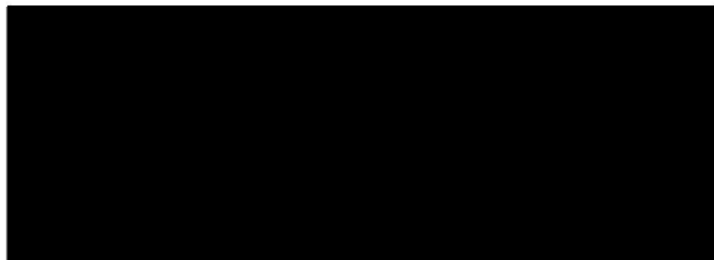
Financial Review

In the year ended 31 March 2025 Galloway Christian Centre had total receipts of £61,626 and payments of £69,031 resulting in a deficit of £7,405. This has left a reserves balance of £34,892. All funds are general funds.

Reserves Policy

The Trust aims to maintain a prudent level of reserves, sufficient to ensure the congregation's ongoing viability and continuity. The target is to hold funds equivalent to 6-12 months of operational expenses.

Approved by the Trustees and signed on their behalf,



Galloway Christian Centre
SC043129

Independent Examiner's Report to the Trustees of Galloway Christian Centre

I report on the accounts of the charity for the year ended 31 March 2025.

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 (as amended).

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.

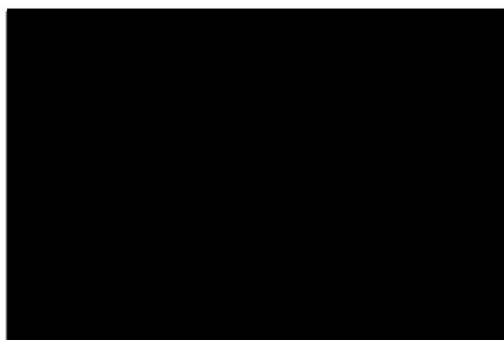
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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: 29 January 2026

Galloway Christian Centre
Receipts and Payments Account
Year ended 31 March 2025

SC043129

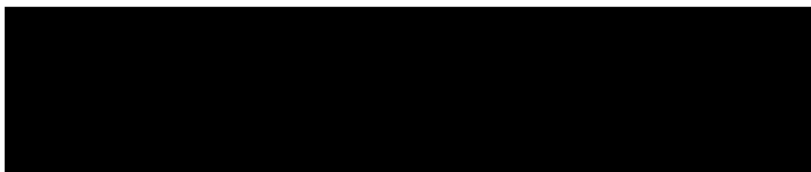
		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>	Note					
Donations	4	61,626	0	0	61,626	63,207
Legacies		0	0	0	0	0
Activities for Generating Funds		0	0	0	0	0
Bank & Deposit interest		0	0	0	0	0
Investment income		0	0	0	0	0
<u>Total Receipts</u>		61,626	0	0	61,626	63,207
<u>Payments</u>	5					
Costs of generating funds		0	0	0	0	0
Charitable activities		69,031	0	0	69,031	70,020
Governance costs		0	0	0	0	0
		69,031	0	0	69,031	70,020
<u>Payments relating to assets</u>						
Purchase of assets		0	0	0	0	0
<u>Total Payments</u>		69,031	0	0	69,031	70,020
(Deficit) for the year		(7,405)	0	0	(7,405)	(6,813)
Transfers		0	0	0	0	0
Surplus / (Deficit) for the year		(7,405)	0	0	(7,405)	(6,813)

**Galloway Christian
Centre**
Statement of Balances
At 31 March 2025

SC043129

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	42,297	0	0	42,297	49,110
Movement in year:					
(Deficit shown on receipts and payments account	(7,405)	0	0	(7,405)	(6,813)
Bank & Deposit balances carried forward	34,892	0	0	34,892	42,297
<u>Liabilities</u>					
PAYE	0	0	0	0	463
Pension	249	0	0	249	232
	249	0	0	249	695

The accounts were approved by the Trustees on



1 Trustee Remuneration and Related Party Transactions

The Trustees did not receive any remuneration during the year. Expenses of £4,257 for mileage and expenses were reimbursed to the Minister during the year. Expenses of £262 were reimbursed to Wesley Millar, trustee during the year for meeting expenses.

2 Movements in Funds

	At 1 April 2024 £	Receipts £	Payments £	Transfers £	At 31 March 2025 £
Unrestricted funds					
<u>Designated fund</u>					
Charlie McGill	0	0	0	0	0
General Fund	42,297	61,626	69,031	0	34,892
Total funds	42,297	61,626	69,031	0	34,892

3 Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity

An unrestricted designated fund has been created by the trustees to ring fence donations and subsequent expenditure towards [REDACTED] annual rent in Malawi where he is an active Christian worker.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Galloway Christian Centre
Notes to the Accounts (contd)
Year Ended 31 March 2025

SC043129

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
4 Analysis of Donations					
Offerings and donations	<u>61,626</u>	<u>0</u>	<u>0</u>	<u>61,626</u>	<u>63,207</u>
	<u>61,626</u>	<u>0</u>	<u>0</u>	<u>61,626</u>	<u>63,207</u>

5 Analysis of Payments					
Salaries	35,236	0	0	35,236	33,018
Rent of premises	5,053	0	0	5,053	4,043
Gifts	0	0	0	0	1,380
Outreach and events	16,628	0	0	16,628	19,532
Donations	8,736	0	0	8,736	10,520
Accountancy fee	840	0	0	840	1,194
Computer costs	341	0	0	341	0
General expenses	1,680	0	0	1,680	0
Administration costs	517	0	0	517	333
	<u>69,031</u>	<u>0</u>	<u>0</u>	<u>69,031</u>	<u>70,020</u>