
GLENISLA CHURCH SCIO
CHARITY NUMBER: SC044459

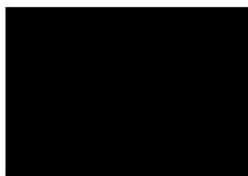
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MAY 2024

GLENISLA CHURCH SCIO
CHARITY INFORMATION
AS AT 31 MAY 2024

NUMBER

SC044459

TRUSTEES



PRINCIPAL ADDRESS OF TRUST

Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

BANKERS

Bank of Scotland
The Mound
Edinburgh
EH1 1YZ

LEGAL ADVISORS

Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

INDEPENDENT EXAMINER



Azets Audit Services
Chartered Accountants
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

GLENISLA CHURCH SCIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MAY 2024

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 May 2024. The charity was registered on 2 December 2013.

Reference and Administrative Information

The charity information including the trustees and advisers who served during the year are stated on page 2. The Trustees have held office since the date of incorporation of the SCIO.

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO) which was registered on 2 December 2013. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

A person will be deemed to have been admitted as a Member on the date on which he is appointed as a Trustee of the SCIO. Trustees are elected at the annual general meeting in the place of any retiring. There must be a minimum of three and a maximum of nine trustees.

Objectives and Activities

Charitable purposes

The purpose of the SCIO is to advance religion by the provision of religious services and to promote other charitable purposes by owning and making available a church building.

Activities

The charity provides access to religious services including songs of praise, public worship and the conduct of religious weddings and funeral services.

Financial review

The Trust had closing cash at the bank of £9,923 (2023 - £7,618) at the year-end along with property assets with a cost of £74,829 (2023 - £74,829).

The Trust received income of £8,298 (2023 - £2,011).

Trustee remuneration and expenses

The Trustees did not receive any remuneration or expenses during the period under review.

Reserves policy

It is the policy of the Trustees to review the reserves of the entity on a periodic basis and at least annually.

GLENISLA CHURCH SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Major risks facing the charity

The charity is dependent on support from donors and accordingly without this the charity would find it difficult to continue.

Plans for future periods

The charity plans to continue to make Glenisla Church available for use in accordance with the charitable objectives.

Approved by the trustees and signed on their behalf by:

A large black rectangular redaction box covering the signature of the trustee.

Trustee

Date: 6.2.25.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLENISLA CHURCH SCIO
FOR THE YEAR ENDED 31 MAY 2024**

I report on the accounts of the charity for the year to 31 May 2024, which are set out on pages 6 to 8.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006 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.

ACA

**Azets Audit Services
Chartered Accountants**

Date: 6 February 2025

**Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG**

GLENISLA CHURCH SCIO

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MAY 2024

	Note	2024 £	2023 £
Receipts			
Donations	4	6,844	1,145
Weddings		800	400
Sale of tabletop items		421	-
Insurance contribution		-	-
Hall Hire		233	466
Total receipts		<u>8,298</u>	<u>2,011</u>
Payments			
Cost of charitable activities	5	3,965	3,556
Governance costs	6	2,028	1,320
Total payments		<u>5,993</u>	<u>4,876</u>
Surplus/(Deficit) for the year		<u><u>2,305</u></u>	<u><u>(2,865)</u></u>

GLENISLA CHURCH SCIO
STATEMENT OF BALANCES
AS AT 31 MAY 2024

	Note	2024 £	2023 £
Fund Balances			
Opening fund brought forward		7,618	10,483
(Deficit)/Surplus for the year		<u>2,305</u>	<u>(2,865)</u>
Closing fund carried forward	2	<u><u>9,923</u></u>	<u><u>7,618</u></u>
Bank and Cash Balances			
Trust account		72	72
Donations account		<u>9,851</u>	<u>7,546</u>
Closing bank balances carried forward		<u><u>9,923</u></u>	<u><u>7,618</u></u>
Other assets			
Property		<u><u>74,829</u></u>	<u><u>74,829</u></u>
Liabilities			
Independent examiner & OSCR submission		<u>1,530</u>	<u>1,450</u>
		<u><u>1,530</u></u>	<u><u>1,450</u></u>

The financial statements were approved by the Board of Trustees and signed on their behalf by:

[Redacted Signature]

[Redacted Signature]

Date: 6.2.25

GLENISLA CHURCH SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

The funds are unrestricted funds and 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 organisation.

3 Related party transactions

No remuneration or expenses were paid to the trustees or any connected persons during the period.

4 Donations

	2024 £	2023 £
Coffee Morning	1,098	-
Hilary Williams	1,000	-
Thomas Hunter	1,000	-
Other amounts less than £1,000	3,746	1,145
	<u>6,844</u>	<u>1,145</u>

5 Cost of charitable activities

	2024 £	2023 £
Repairs and maintenance	1,102	486
Insurance	2,696	2,720
Heat and light	67	250
Donation	100	100
	<u>3,965</u>	<u>3,556</u>

6 Governance costs

	2024 £	2023 £
Independent examination	1,282	1,160
Corporation tax compliance	576	-
OSCR submission fee	170	160
	<u>2,028</u>	<u>1,320</u>