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GLENISLA CHURCH SCIO  
CHARITY NUMBER: SC044459

TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31 MAY 2025

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**GLENISLA CHURCH SCIO**

**CHARITY INFORMATION**

**AS AT 31 MAY 2025**

NUMBER	SC044459
TRUSTEES	Lady O M M Ivory Mrs R M Cooper-Ivory J E B Gammell J R Gammell R J Pooley
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	Paul Hutchison ACA Azets Audit Services Chartered Accountants Quay 2 139 Fountainbridge Edinburgh EH3 9QG

## **GLENISLA CHURCH SCIO**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MAY 2025**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 May 2025. 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 £25,792 (2024 - £9,923) at the year-end, of which £19,656 is held withing the restricted fund for church roof repairs (2024 - £nil). The charity also held property assets with a cost of £74,829 (2024 - £74,829).

The Trust received income of £24,603 (2024 - £8,298), £19,656 of this represents donations held in the restricted fund.

##### **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 2025**

**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:**

*J E B Gammell .*

**J E B Gammell**  
**Trustee**

Date: 9 December 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GLENISLA CHURCH SCIO  
FOR THE YEAR ENDED 31 MAY 2025**

I report on the accounts of the charity for the year to 31 May 2025, which are set out in the Statement of Receipts and Payments, the Statement of Balances and the related notes.

**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.

*Paul Hutchison*

**Paul Hutchison ACA  
Azets Audit Services  
Chartered Accountants**

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

**Date: 23 December 2025**

**GLENISLA CHURCH SCIO**

**STATEMENT OF RECEIPTS AND PAYMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

	<b>Note</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
<b>Receipts</b>		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Donations	<b>4</b>	4,108	19,656	23,764	6,844	-	6,844
Weddings		400	-	400	800	-	800
Sales of tabletop		-	-	-	421	-	421
Hall hire		233	-	233	233	-	233
Other		206	-	206	-	-	-
<b>Total receipts</b>		<b>4,947</b>	<b>19,656</b>	<b>24,603</b>	<b>8,298</b>	<b>-</b>	<b>8,298</b>
<b>Payments</b>							
Cost of charitable activities	<b>5</b>	7,186	-	7,186	3,965	-	3,965
Governance costs	<b>6</b>	1,548	-	1,548	2,028	-	2,028
<b>Total payments</b>		<b>8,734</b>	<b>-</b>	<b>8,734</b>	<b>5,993</b>	<b>-</b>	<b>5,993</b>
<b>Surplus/(Deficit) for the year</b>		<b>(3,787)</b>	<b>19,656</b>	<b>15,869</b>	<b>2,305</b>	<b>-</b>	<b>2,305</b>

**GLENISLA CHURCH SCIO**

**STATEMENT OF BALANCES**

**AS AT 31 MAY 2025**

<b>Fund Balances</b>	<b>Note</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Opening fund brought forward		9,923	-	9,923	7,618	-	7,618
(Deficit)/Surplus for the year		(3,787)	19,656	15,869	2,305	-	2,305
Closing fund carried forward	<b>2</b>	6,136	19,656	25,792	9,923	-	9,923
<b>Bank and Cash Balance</b>		<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trust account		72	-	72	-	72	72
Donations account		5,992	19,656	25,720	19,656	25,720	9,851
Closing bank balances carried forward		6,064	19,656	25,792	19,656	25,792	9,923
<b>Other Assets</b>		<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Property		74,829	-	74,829	74,829	-	74,829
<b>Liabilities</b>		<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Independent examiner & OSCR submission		1,620	-	1,620	1,530	-	1,530

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

*JEB Gammell.*

**J E B Gammell**  
**Trustee**

Date: 9 December 2025

# GLENISLA CHURCH SCIO

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MAY 2025

#### 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 an unrestricted fund for the day-to-day running of the organisation and a restricted fund which is for the repairs required to the church roof.

#### 3 Related party transactions

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

#### 4 Donations

	2025 £	2024 £
<b>Unrestricted Donations</b>		
Coffee Morning	1,842	1,098
Hilary Williams	-	1,000
Thomas Hunter	-	1,000
Other amounts less than £1,000	2,266	3,746
	<u>4,108</u>	<u>6,844</u>
<b>Restricted Donations</b>		
Roofing Donations	19,656	-
	<u>23,764</u>	<u>6,844</u>

#### 5 Cost of charitable activities

	2025 £	2024 £
Repairs and maintenance	2,688	1,102
Insurance	2,915	2,696
Heat and light	443	67
Donation	-	100
Hall hire	100	-
Other	1,040	-
	<u>7,186</u>	<u>3,965</u>

#### 6 Governance costs

	2025 £	2024 £
Independent examination	1,548	1,282
Corporation tax compliance	-	576
OSCR submission fee	-	170
	<u>1,548</u>	<u>2,028</u>