

The Institute of Creation

Scotland · Charity number SC045865

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2015-08-03
Register	View on the OSCR register

Contact

Address	Flat 3/2 162 Main Street Rutherglen G732HW
Website	www.theinstituteofcreation.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development'

What the charity does: Delivering Training To The Community

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups', 'Other charities or voluntary bodies'

Objectives: The organisation is established for charitable purposes only, and in particular, the objects are: 1. To advance education of the general public, with a particular focus on young people, providing lifelong learning opportunities and enabling them to achieve their fullest educational and personal potential and personal development. 2. To advance citizenship and community development by supporting individuals to make positive changes, and become responsible citizens of the future increasing the capacity and skills of socially and economically disadvantaged communities throughout Scotland, in such a way that they are better able to identify and help meet their needs and participate more fully in society 3. The advancement of health through the delivery of new and innovative approaches to achieve optimum health and well-being.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£8	£346	-	0
2024-08-31	£9	£299	-	0
2023-08-31	£10	£2,309	-	0
2022-08-31	£1	£2,625	-	0
2021-08-31	£0	£1,933	-	0
2020-08-31	£2,520	£4,102	-	0

Accounts

THE INSTITUTE OF CREATION

Annual Report & Financial Statements

For the year ended

31st August 2025



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST AUGUST 2025

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31st August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	The Institute of Creation
Charity Number	SC045865
Principal Address	Flat 3/2 162 Main Street Glasgow G73 2HW
Website Address	www.theinstituteofcreation.org
Current Trustees	Christine McGrory Fiona Jamieson
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Gillian Cameron, ACIE 46 PennyFern Road Greenock PA16 9HD

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST AUGUST 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Institute of Creation is a Scottish Charitable Incorporated Organisation (SCIO) with the charity number, SC045865. It received its charitable status on the 3rd August 2015, and it is governed by its constitution.

Appointment of Trustees

The Charity Trustees, who are also the organisation's only members are also known as the Board of Trustees.

The Charity Trustees are recruited at the Annual General Meeting (AGM) and any other vacancies can be filled by appointment. At each AGM, all the Charity Trustees must retire from office, but may be re-elected. There is no limitation on the number of terms served.

The Charity Trustees meet quarterly and under the constitution, there must be a minimum of 3 trustees and a maximum of 6 and they must be over 16 years old.

Organisational Structure

The Charity Trustees are responsible setting the strategy and policies of the organisation and are accountable for the organisation's day to day management.

OBJECTS & ACTIVITIES

Charitable Purposes

The Institute of Creation was established with the following Charitable Purposes:

- The advancement of education.
- The advancement of health.
- The advancement of citizenship or community development.

Activities

The Institute of Creation (IOC) teaches the Key Programme with the aim to create a sense of belonging and to empower people with the resources that will allow them to live an abundant, happy, healthy, purposeful, and fulfilled life.

ACHIEVEMENTS & PERFORMANCE

It was decided not to immediately replace Anne McIntosh after her resignation due to lack of Charity activity.

The remaining Charity Trustees then made the difficult decision to dissolve the charity and will begin this process by asking the Office of the Scottish Charity Regulator for consent.

FINANCIAL REVIEW

Overview

We received income of £8 (2024: £9) in the form of interest from the bank.

Expenditure totalling £546 (2024: £499) were made with the main expenditure related to expenses incurred carrying out the charitable activities. At the end of financial period, the charity had a deficit of £538.

Donated Facilities & Services

The Charity Trustees would like to thank the service provided by all the charity's volunteers, who have helped contribute towards the success and achievements made within this past year.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST AUGUST 2025

Reserves Policy

The charity's reserves at the end of the financial year were £891.

FUTURE PLANS

The Charity Trustees have made the decision to dissolve the charity and will contact the Scottish Charity Regulator for consent. Once this has been received, they will then begin the process of winding up the charity and donating their remaining assets to charities of a similar purpose.

APPROVAL

This report was approved by the trustees on 4th May 2026 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Cx'.

Christine McGrory

Charity Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31ST AUGUST 2025

Independent Examiner's Report to the Trustees of The Institute of Creation

I report on the accounts of the charity for the year ended 31st August 2025, which are set out on pages 7 to 10.

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 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 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 Statement

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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



Gillian Cameron, ACIE

46 Pennyfern Road
Greenock
PA16 9HD
5th May 2026

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts		£	£	£	£
Bank Interest		8	-	8	9
		8	-	8	9
Payments					
Charitable Activities	5	346	-	346	299
Governance Costs		-	-	-	-
Independent Examination		200	-	200	200
		546	-	546	499
Net movement in funds					
	6	(538)	-	(538)	(490)
Transfers between funds		-	-	-	-
Surplus/(Deficit) for year		(538)	-	(538)	(490)

The Notes on pages 9 to 10 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31ST AUGUST 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation		£	£	£	£
Balance as at 01 September 2024		1,529	2,470	3,999	4,489
Surplus/(Deficit) for year		(538)	-	(538)	(490)
Balance as at 31 August 2025		991	2,470	3,461	3,999
Bank & Cash Balances					
Cash at Bank		991	2,470	3,461	3,999
		991	2,470	3,461	3,999
Liabilities					
Independent Examination		100	-	100	200
		100	-	100	200

The Notes on pages 9 to 10 form an integral part of these accounts.

These accounts were approved by the trustees on 4th May 2026 and signed on their behalf by:



Christine McGrory

Charity Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2024: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2024: £Nil).
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

5. Payments relating to Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Administration	284	-	284	238
Bank Charges	62	-	62	61
	346	-	346	299

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

6. Movements in Funds

	As at 31/08/2024	Receipts	Payments	Transfers	As at 31/08/2025
<u>Unrestricted Funds</u>	£	£	£	£	£
General Fund	1,529	8	(546)	-	991
<u>Restricted Funds</u>					
St James Place Charitable Foundation	2,470	-	-	-	2,470
Total Funds	3,999	8	(546)	-	3,461

7. Purpose of Funds

St James Place Charitable Foundation

Restricted funding that will be expended in the next financial year, for supporting young people from challenging backgrounds within the education sector.

Accounts

THE INSTITUTE OF CREATION

Annual Report & Financial Statements

For the year ended

31 August 2024



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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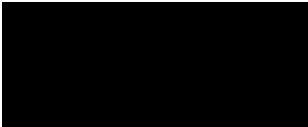
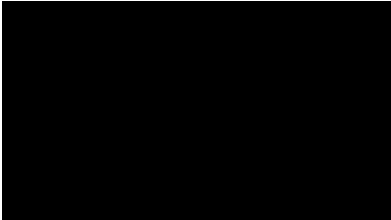
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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

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Current Trustees	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

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The Charity Trustees meet quarterly and under the constitution, there must be a minimum of 3 trustees and a maximum of 6 and they must be over 16 years old.

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OBJECTS & ACTIVITIES

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- The advancement of education.
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Activities

The Institute of Creation (IOC) teaches the Key Programme with the aim to create a sense of belonging and to empower people with the resources that will allow them to live an abundant, happy, healthy, purposeful, and fulfilled life.

ACHIEVEMENTS & PERFORMANCE

It was decided not to immediately replace [REDACTED] after her resignation due to lack of Charity activity.

The remaining Charity Trustees then made the difficult decision to dissolve the charity and will begin this process by asking the Office of the Scottish Charity Regulator for consent.

FINANCIAL REVIEW

Overview

We received income of £9 (2023: £10) in the form of interest from the bank.

Expenditure totalling £499 (2023: £2,309) were made with the main expenditure related to expenses incurred carrying out the charitable activities. At the end of financial period, the charity had a deficit of £490.

Donated Facilities & Services

The Charity Trustees would like to thank the service provided by all the charity's volunteers, who have helped contribute towards the success and achievements made within this past year.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Reserves Policy

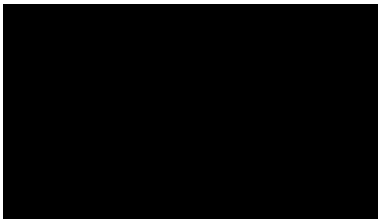
The charity's reserves at the end of the financial year were £1,379.

FUTURE PLANS

The Charity Trustees have made the decision to dissolve the charity and will contact the Scottish Charity Regulator for consent. Once this has been received, they will then begin the process of winding up the charity and donating their remaining assets to charities of a similar purpose.

APPROVAL

This report was approved by the trustees on 31st March 2025 and signed on their behalf by:



Charity Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Independent Examiner's Report to the Trustees of The Institute of Creation

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 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2024	2023
Receipts		£	£	£	£
Bank Interest		9	-	9	10
		9	-	9	10
Payments					
Charitable Activities	5	299	-	299	2,109
Governance Costs		-	-	-	-
Independent Examination		200	-	200	200
		499	-	499	2,309
Net movement in funds		(490)	-	(490)	(2,299)
Transfers between funds		-	-	-	-
Surplus/(Deficit) for year		(490)	-	(490)	(2,299)

The Notes on pages 9 to 10 form an integral part of these accounts.

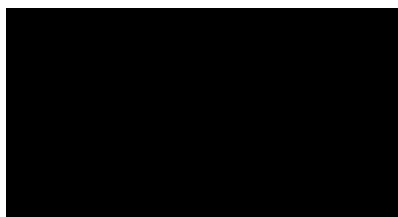
STATEMENT OF BALANCES

AS AT 31 AUGUST 2024

	Unrestricted	Restricted	Total	Total
Note	Funds	Funds	2024	2023
Funds Reconciliation	£	£	£	£
Balance as at 01 September 2023	2,019	2,470	4,489	6,788
Surplus/(Deficit) for year	(490)	-	(490)	(2,299)
Balance as at 31 August 2024	1,529	2,470	3,999	4,489
Bank & Cash Balances				
Cash at Bank	1,529	2,470	3,999	4,489
	1,529	2,470	3,999	4,489
Liabilities				
Independent Examination	150	-	150	200
	150	-	150	200

The Notes on pages 9 to 10 form an integral part of these accounts.

These accounts were approved by the trustees on 31st March 2025 and signed on their behalf by:



Charity Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
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2. Fund Accounting

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- (c) The purposes of the funds are shown in Note 7.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2023: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2023: £Nil).
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

5. Payments relating to Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Marketing	-	-	-	1,050
Bursary Payments	-	-	-	550
Administration	238	-	238	241
Gifts	-	-	-	200
Bank Charges	61	-	61	68
Travel	-	-	-	-
	299	-	299	2,109

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

6. Movements in Funds

	As at				As at
	31/08/2023	Receipts	Payments	Transfers	31/08/2024
<u>Unrestricted Funds</u>	£	£	£	£	£
General Fund	2,019	9	(499)	-	1,529
<u>Restricted Funds</u>					
St James Place Charitable Foundation	2,470	-	-	-	2,470
Total Funds	4,489	9	(499)	-	3,999

7. Purpose of Funds

St James Place Charitable Foundation

Restricted funding that will be expended in the next financial year, for supporting young people from challenging backgrounds within the education sector.