

C3 CHURCH EDINBURGH

Accounts – 31st March 2025

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Charity number: SC046105

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REPORT OF THE TRUSTEES for the year ended 31st March 2025

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2025.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

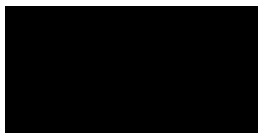
The charity's name is C3 Church Edinburgh and also operates under the names of C3 Edinburgh or Christian City Church Edinburgh.

Charity Registration Number: SC046105

Registered Office: 11 Matthews Drive
Dalkeith
EH22 4DE

Trustees

The Trustees and officers who served during the year and since the year end were as follows:



Objectives and Activities

The organisation's purposes are:

- 1) To advance the Christian religion by the provision of religious services, which may include (without limitation) the holding of songs of praise, public worship and the conduct of religious weddings and funeral services; seeking new followers; undertaking missionary and outreach work in the community other ancillary activities which further the advance of the Christian religion; and
- 2) To promote similar charitable purposes, objects or institutions in such proportions and manner as the Trustees think fit.

Each week C3 Edinburgh holds a Sunday worship service which includes songs of praise, prayer, reading and teaching from the Holy Scriptures, a children's program, and an opportunity to give tithes and offerings. Before and after the worship service a free cafe is operated. Numerous mid-week meetings are held in homes around the city, which are open to members and visitors alike. One on one pastoral care is available on request and also initiated by the Senior Pastors and key volunteer team. Training is provided on a regular basis to volunteers to support them on a spiritual and practical level.

C3 Edinburgh attracts new members through its online presence, operating a well-maintained website, together with Instagram and Facebook accounts. Members of the church are encouraged to invite friends or colleagues to meetings and services. The church has grown well through this word of mouth. C3 Edinburgh is open to all from the community.

Achievements and Performance

Wider C3 Church organisation

C3 Church Edinburgh is a member of the C3 Church International, a Christian church movement with over 600 congregations around the world. C3 Church started in Sydney in 1980. C3 Edinburgh has positive working relations with sister churches in the UK and Europe, and with its overseeing churches in Leeds, UK and Amsterdam, Netherlands.

REPORT OF THE TRUSTEES
for the year ended 31st March 2025 (Continued)

Achievements and Performance (continued)**Facilities**

C3 Edinburgh has continued our agreement with Greyfriars Charteris Centre (GCC) to hire two rooms for our weekly Sunday worship services; one for the service itself, and another for our children's programme. We have also arranged to hire another room for our monthly prayer meeting.

Church members and visitors have been very complementary of GCC's facilities, and the venue's impressive hall is something that most visitors have commented on within moments of arriving. We have worked hard to cultivate a good working relationship with GCC's staff, and look forward to continuing our relationship with them and our use of their facilities long into the future.

Sunday Worship Services

Services of worship were held entirely in-person. Other than one group which continues to meet online because of its convenience, we have fully scaled back our use of online platforms to better focus on looking after our local congregation in in-person settings. Recordings of our weekly Sunday worship services are available online in audio-only format.

Attendance

Average weekly attendance was recorded at in-person services. Average attendance throughout the year was deemed to be 22 individuals per week. The church welcomed individuals of all ages from numerous cultural backgrounds and socio-economic backgrounds. All participants are encouraged to develop their Christian faith although it is not a requirement of participation to share the Christian faith.

Income

This year C3's income has been generated through free will tithes and offerings. C3 has also received financial assistance from our partner churches within the C3 movement. C3 Edinburgh received accrued interest for the Vision Builders project, with these funds restricted for the purpose of purchasing a building facility in the city. The Vision Builders project will be an ongoing, longer-term project.

Meetings and Training

C3 Edinburgh conducts numerous mid-week groups held weekly on in homes and on online communication platforms such as Zoom. These operate for the development of Christian faith and as an opportunity to build community and develop friendships. These groups are run by volunteers. Participants are not charged to attend, although they may be asked to pay for materials and resources, such as study guides.

Training is available to volunteers on a regular basis to help them to develop their faith and to equip them for their volunteer activities. Members are also invited to participate in various Christian Conferences and Leadership seminars.

Pastoral Care

C3 Edinburgh makes a commitment to care for each of the members of the faith community. This means that members are able to seek prayer support and discuss life issues on a regular basis and in times of need. The church does not offer formal counselling and those with counselling needs are encouraged to visit with appropriate community services. At times, members may experience periods of financial hardship or changes in family circumstances such as the birth of a child, illness, or a loss in the family. At these times, C3 Edinburgh will provide meals and/or groceries, and pastoral support to these individuals as needed.

During the year, pastoral care was undertaken in person where able, but also virtually or by telephone. Care packages (food and personal goods) were also provided to members of the church and wider community. C3 Edinburgh's members were also given the opportunity to communally donate funds to charity organisations looking after the homeless, refugees and other vulnerable people in Edinburgh.

REPORT OF THE TRUSTEES
for the year ended 31st March 2025 (Continued)

Achievements and Performance (continued)**Staffing and resources**

This year C3 Edinburgh ceased having any paid staff, and shifted into a fully volunteer-based paradigm. The Church had continued to engage a part time administration staff member on a casual basis throughout the first part of the year, but this member moved away from Edinburgh after completing their studies, and it was decided that their role and responsibilities could be split between volunteers. The staffing decisions reflect the charity's continued adaption to the church's new leadership/pastorship, ensuring staffing resources meet the needs and activities of the congregation throughout the year.

Financial Review

The total income for the year was £28,632 and total expenditure on charitable activities amounted to £23,258.

Reserves Policy

The purpose of this Operating Reserve Policy is for C3 Church Edinburgh to ensure the stability of its mission and continued operation as a Scottish Charity Incorporated Organisation. The Operating Reserve is a designated amount of funds to be set aside for situations such as a sudden increase of expenses, or unanticipated loss in funding. The reserve may also be used for one-time nonrecurring expenses that will build long-term capacity. The minimum amount to be designated as the Operating Reserve will be the amount required to sustain the operations of the charity for a set period of time, measured in months. The target minimum Operating Reserve Fund is to be equal to three months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses. The amount of the Operating Reserve Fund target minimum will be calculated each year after approval of the annual budget, reported to the Charity Trustees, and included in the regular financial reports. The Operating Reserve Fund will be recorded in the financial records as the Operating Reserve Fund. The funds will be available in cash. The funds will be co-mingled with the general cash and investment accounts of the Charity.

The use of the Operating Reserves shall be consistent with this policy. Prior to any use of the reserves, analysis shall be undertaken by the Charity Trustees to determine the reason for the shortfall, the availability of any other sources of funds before using reserves, and evaluation of the time period that the funds will be required and replenished. The use of the Operating Funds must otherwise be approved by Charity Trustees. Authority for use up to the amount of £1,000 is delegated to the Senior Minister without prior approval by the Charity.

Trustees

In this instance, the use of the Operating Reserves will be reported to the Charity Trustees at the next scheduled meeting, accompanied by a description of its use and plans to return the Operating Reserve Fund to the target minimum amount. Any use of the Operating Reserve Fund shall be reported to the Charity Trustees and included in the end of financial year reporting.

Structure, Governance and Management**Governing Document**

C3 Church Edinburgh was formed under a Constitution adopted on 5th November 2015. The charity is registered as a Scottish Charitable Incorporated Organisation with the Scottish Charity Regulator under registration number SCO46105.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charity in order to make them aware of current activities.

Approved by the trustees on 18th December 2025 and signed on its behalf by:

..... 

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of C3 Church Edinburgh for the year ended 31st March 2025, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

The 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. The 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 Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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 connection with 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 9 of the 2006 Accounts Regulations 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.

22b High Street
Witney
Oxon
OX28 6RB

18th December 2025


A J Carter & Co Limited
Chartered Certified Accountants

Statement of Financial Activities
(including an income and expenditure account)
for the year ended 31st March 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies	3	28,381	20	28,401	23,922
Other	4	-	231	231	219
Total incoming resources		<u>28,381</u>	<u>251</u>	<u>28,632</u>	<u>24,141</u>
Expenditure on:					
Charitable activities	5	<u>23,258</u>	-	<u>23,258</u>	<u>23,060</u>
Total expenditure		<u>23,258</u>	<u>-</u>	<u>23,258</u>	<u>23,060</u>
Net income/(expenditure) and net movement in funds for the year		5,123	251	5,374	1,081
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,123	251	5,374	1,081
Reconciliation of funds					
Total funds brought forward		<u>29,233</u>	<u>20,737</u>	<u>49,970</u>	<u>48,889</u>
Total funds carried forward		<u>£34,356</u>	<u>£20,988</u>	<u>£55,344</u>	<u>£49,970</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 11 form part of these financial statements

BALANCE SHEET
as at 31st March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	11	1,325
Total fixed assets		<u>11</u>	<u>1,325</u>
Current assets			
Debtors	12	6,342	7,813
Cash at bank and in hand		<u>50,311</u>	<u>42,152</u>
Total current assets		<u>56,653</u>	<u>49,965</u>
Liabilities			
Creditors falling due within one year	13	<u>1,320</u>	<u>1,320</u>
Net current assets		<u>55,333</u>	<u>48,645</u>
Total assets less current liabilities		<u>55,344</u>	<u>49,970</u>
Total net assets	14	<u><u>£55,344</u></u>	<u><u>£49,970</u></u>
The funds of the Charity			
Restricted income funds	15	20,988	20,737
Unrestricted income funds	15	34,356	29,233
Total unrestricted funds		<u>55,344</u>	<u>49,970</u>
Total charity funds		<u><u>£55,344</u></u>	<u><u>£49,970</u></u>

These accounts were approved by the board of trustees and authorised for issue on: 18th December 2025 and are signed on their behalf by:



 Trustee

The notes on pages 7 to 11 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Public Benefit Entity**

C3 Church Edinburgh meets the definition of a public benefit entity under FRS 102.

c) **Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

f) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

g) **Expenditure and Irrecoverable VAT**

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	25% straight line

i) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

C3 Church Edinburgh was formed under a Constitution adopted on 5th November 2015. The charity is registered as a Scottish Charitable Incorporated Organisation with the Scottish Charity Regulator under registration number SCO46105.

3. **Income from donations**

	2025	2024
	£	£
Gifts and donations	28,401	23,922
	<u>£28,401</u>	<u>£23,922</u>

4. **Other income**

	2025	2024
	£	£
Other	231	219
	<u>£231</u>	<u>£219</u>

Of the £231 received in 2025 (2024: £219) £231 was restricted funds (2024: £219) and £nil was unrestricted funds (2024: £nil).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

5. Analysis of expenditure on charitable activities

	2025	2024
	Total	Total
	£	£
Events and Functions:		
Event Costs	845	46
Pastoral Costs:		
Guest Ministry	218	-
Hospitality	1,618	6,078
Missions/Charitable Donations	50	-
Training	1,706	1,674
Travel	1,842	1,533
Establishment Costs:		
Insurance	547	514
Rent	10,276	8,208
Office Costs:		
Administration	2,164	229
Advertising	22	88
Bank Charges	29	17
General	311	73
Computer Expenses	986	1,017
Printing, Postage and Stationery	10	65
Salaries	-	884
Depreciation	1,314	1,314
Governance Costs	1,320	1,320
Total	<u>£23,258</u>	<u>£23,060</u>

6. Net income/(expenditure) for the year

	2025	2024
	£	£
<i>This is stated after charging:</i>		
Depreciation	1,314	1,317
Independent examiner's fee	<u>1,320</u>	<u>1,320</u>

7. Analysis of staff costs and trustee remuneration and expenses

	2025	2024
	£	£
Salaries and wages	-	884
Pension costs	-	-
	<u>£-</u>	<u>£884</u>

No employees had emoluments in excess of £60,000 (2024: Nil).

C3 CHURCH EDINBURGH
NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

10.

8. Staff numbers

The average monthly number of employees during the year was as follows:

2025	2024
Number	Number
<u>0</u>	<u>1</u>

9. Related party transactions

During the year under review trustees made unrestricted donations totalling £7,694 to the charity (2024: £6,743).

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Plant & Equipment £	Total £
Cost:		
As at 1 April 2024	12,332	12,332
Additions	-	-
As at 31 March 2025	<u>12,332</u>	<u>12,332</u>
Depreciation:		
As at 1 April 2024	11,007	11,007
Charge for year	1,314	1,314
As at 31 March 2025	<u>12,321</u>	<u>12,321</u>
Net book value:		
As at 31 March 2025	<u>£11</u>	<u>£11</u>
As at 31 March 2024	<u>£1,325</u>	<u>£1,325</u>

12. Debtors

	2025 £	2024 £
Gift Aid Claim	6,342	7,265
Other Debtors	-	548
	<u>£6,342</u>	<u>£7,813</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,320	1,320
	<u>£1,320</u>	<u>£1,320</u>

14. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	11	-	-	11
Cash at bank and in hand	29,123	200	20,988	50,311
Other net current assets/(liabilities)	5,022	-	-	5,022
Total	<u>£34,156</u>	<u>£200</u>	<u>£20,988</u>	<u>£55,344</u>

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.04.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2025 £
Vision Builders	20,737	251	-	-	20,988
Total	<u>£20,737</u>	<u>£251</u>	<u>£-</u>	<u>£-</u>	<u>£20,988</u>

Analysis of movements in unrestricted funds

	Balance 01.04.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.3.2025 £
General fund	29,033	28,381	(23,258)	-	34,156
Designated fund	200	-	-	-	200
Total	<u>£29,233</u>	<u>£28,381</u>	<u>£(23,258)</u>	<u>£-</u>	<u>£34,356</u>

The designated fund relates to 'Beyond' and is set aside for missions and charitable purposes.