

Annual Report and Financial Statements  
for the Year Ended 30 June 2025

# Christian Revival Church Scotland

Charity registration number: SC046551

Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester  
West Sussex  
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# **CHRISTIAN REVIVAL CHURCH SCOTLAND**

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**CHRISTIAN REVIVAL CHURCH SCOTLAND**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Geoffrey de Bruin Ninette Heyneke Conrad Nel
<b>Charity Registration Number</b>	SC046551
<b>Principal Office</b>	12 Casselbank St Edinburgh EH6 5HA
<b>Independent Examiner</b>	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
<b>Bankers</b>	Bank of Scotland Teviot House 41 South Gyle Crescent Edinburgh EH12 9DR

# **CHRISTIAN REVIVAL CHURCH SCOTLAND**

## **TRUSTEES' REPORT**

The Trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2025.

### **Objectives and activities**

#### ***Objects and aims***

The principal object of the charity is the advancement of the Christian faith.

#### ***Public benefit***

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### ***Review of activities***

Throughout the year under review the church continued to host Sunday celebration services, weekly homecell meetings, corporate prayer gatherings, leadership development initiatives and community outreach activities.

The Edinburgh campus remains situated on Easter Road, where celebration services and related church activities are held. The church continued to be the sole occupant of the premises, which are also used for church offices and storage.

In February 2025, a new campus in Glasgow was launched, following a series of successful adhoc events in that area. As the congregation grows in Glasgow, the building has been continually improved to meet the needs of the congregation. By June 2025, Glasgow had a membership of 50.

During the year in review, the church hosted various events such as the Encounter event in February, with 150 people in attendance. In April, over 100 women attended a Ladies Night. The annual Bag of Love campaign in December 2024 successfully raised funds to provide essential provisions for people in need over the festive season.

Community focused events remained central to church life, with the Edinburgh campus again holding its two largest annual services on Christmas and Easter. Both services were well attended by church members and the wider community.

CRC Scotland experienced a steady increase in membership over this period of 9%. This growth reflects the church's ongoing commitment to serving the local community and expanding its reach. The year-on-year decrease in income is attributable to an exceptional non-recurring donation received in the prior year.

### **Financial review**

Income for the year amounted to £398,157 (2024: £468,817) and expenditure £339,786 (2024: £322,590). The surplus was added to funds brought forward, with year end unrestricted fund balances being £321,290.

# **CHRISTIAN REVIVAL CHURCH SCOTLAND**

## **TRUSTEES' REPORT (CONTINUED)**

### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

### **Structure, governance and management**

#### ***Nature of governing document***

Christian Revival Church Edinburgh is a registered charity, number SC046551, and is constituted under a Trust deed.

#### ***Recruitment and appointment of Trustees***

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### ***Risk management***

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

# **CHRISTIAN REVIVAL CHURCH SCOTLAND**

## **TRUSTEES' REPORT (CONTINUED)**

### **Statement of Responsibilities**

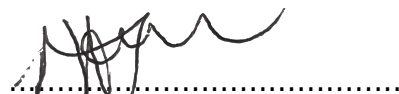
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 26 March 2026 and signed on its behalf by:



Ninette Heyneke  
Trustee

# **CHRISTIAN REVIVAL CHURCH SCOTLAND**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIAN REVIVAL CHURCH SCOTLAND**

I report to the Trustees on my examination of the accounts of Christian Revival Church Scotland for the year ended 30 June 2025.

### **Responsibilities and basis of report**

As the charity Trustees of Christian Revival Church Scotland you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christian Revival Church Scotland's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


### **Independent examiner's statement**

Since Christian Revival Church Scotland's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Christian Revival Church Scotland as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
.....  
G W Schulz FCMA  
Independent Examiners Ltd

26 March 2026

# CHRISTIAN REVIVAL CHURCH SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	372,650	372,650	448,083
Charitable activities	3	18,207	18,207	18,996
Investment income	4	<u>7,300</u>	<u>7,300</u>	<u>1,738</u>
Total income		<u>398,157</u>	<u>398,157</u>	<u>468,817</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>339,786</u>	<u>339,786</u>	<u>322,530</u>
Total expenditure		<u>339,786</u>	<u>339,786</u>	<u>322,530</u>
Net income		<u>58,371</u>	<u>58,371</u>	<u>146,287</u>
Net movement in funds		58,371	58,371	146,287
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>262,919</u>	<u>262,919</u>	<u>116,632</u>
Total funds carried forward	13	<u><u>321,290</u></u>	<u><u>321,290</u></u>	<u><u>262,919</u></u>

The notes on pages 8 to 17 form an integral part of these financial statements.

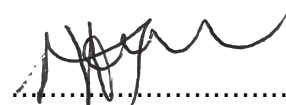


# CHRISTIAN REVIVAL CHURCH SCOTLAND

## BALANCE SHEET AS AT 30 JUNE 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	<u>36,148</u>	<u>30,721</u>
		<u>36,148</u>	<u>30,721</u>
<b>Current assets</b>			
Debtors	10	140,006	26,271
Cash at bank and in hand		<u>229,461</u>	<u>293,489</u>
		369,467	319,760
<b>Creditors: Amounts falling due within one year</b>	11	<u>(84,325)</u>	<u>(87,562)</u>
<b>Net current assets</b>		<u>285,142</u>	<u>232,198</u>
<b>Net assets</b>		<u>321,290</u>	<u>262,919</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>321,290</u>	<u>262,919</u>
<b>Total funds</b>	13	<u>321,290</u>	<u>262,919</u>

The financial statements on pages 6 to 17 were approved by the Trustees, and authorised for issue on 26 March 2026 and signed on their behalf by:

  
 .....  
 Ninette Heyneke  
 Trustee

The notes on pages 8 to 17 form an integral part of these financial statements.

# **CHRISTIAN REVIVAL CHURCH SCOTLAND**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Christian Revival Church Scotland meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

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

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Gift aid***

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### ***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 institution with whom the funds are deposited.

**CHRISTIAN REVIVAL CHURCH SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and fittings	25% reducing balance
Computer equipment	25% reducing balance
Media equipment	25% reducing balance
Sound equipment	25% reducing balance

**Debtors**

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

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**Liabilities**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**2 Income from donations and legacies**

	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations and legacies;				
Donations	80,971	234,401	315,372	376,327
Gift aid reclaimed	8,880	42,832	51,712	67,853
Other income from donations and legacies	-	5,566	5,566	3,903
	<u>89,851</u>	<u>282,799</u>	<u>372,650</u>	<u>448,083</u>

**3 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Bible school	2,790	2,790	2,600
Conferences and events	15,417	15,417	16,396
	<u>18,207</u>	<u>18,207</u>	<u>18,996</u>

**4 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	7,300	7,300	1,738

**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**5 Expenditure on charitable activities**

		<b>Unrestricted funds</b>		<b>Total</b>	<b>Total</b>
	<b>Note</b>	<b>Designated</b>	<b>General</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Premises costs		6,149	18,757	24,906	61,693
Ministry and meeting expenses		409	56,008	56,417	64,411
Equipment		1,225	8,447	9,672	13,379
Manse costs		-	26,659	26,659	25,200
Communications		-	5,814	5,814	4,611
Printing, post and stationery		-	3,185	3,185	2,061
IT software and consumables		-	1,686	1,686	1,588
Insurance		-	1,546	1,546	1,281
Professional fees		-	9,665	9,665	3,313
Travelling and subsistence		-	37,466	37,466	23,801
Bank charges		-	460	460	371
General expenses		-	655	655	1,302
Independent examination		-	924	924	822
Depreciation, amortisation and other similar costs		3,465	8,176	11,641	9,901
Grant funding of activities	6	-	80,971	80,971	53,891
Staff costs	8	-	68,119	68,119	54,905
		<u>11,248</u>	<u>328,538</u>	<u>339,786</u>	<u>322,530</u>

**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**6 Analysis of grants**

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Grants to institutions	<u>80,971</u>	<u>80,971</u>	<u>53,891</u>
	<u>80,971</u>	<u>80,971</u>	<u>53,891</u>

**7 Trustee and related party expenses**

One Trustee received remuneration amounting to £27,350 (2024: £24,810) as pastor of the church and is provided with accommodation at a cost of £26,659 (2024: £25,200).

The wife of one Trustee is employed by the charity and received remuneration amounting to £14,650 (2024: £13,422) and benefits in kind in the form of pension contributions amounting to £252 (2024: £173).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

**8 Staff costs**

The aggregate payroll costs were as follows:

	<b>2025 £</b>	<b>2024 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	61,500	42,732
Pension costs	619	173
Self-employed	<u>6,000</u>	<u>12,000</u>
	<u>68,119</u>	<u>54,905</u>

**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

The monthly average number of persons employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2025 No</b>	<b>2024 No</b>
Ministry	1	1
Support	1	1
	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

**9 Tangible fixed assets**

	<b>Furniture and fittings £</b>	<b>Computer equipment £</b>	<b>Media equipment £</b>	<b>Sound equipment £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 July 2024	7,298	4,343	47,150	16,416	75,207
Additions	<u>9,661</u>	<u>649</u>	<u>3,890</u>	<u>2,868</u>	<u>17,068</u>
At 30 June 2025	<u>16,959</u>	<u>4,992</u>	<u>51,040</u>	<u>19,284</u>	<u>92,275</u>
<b>Depreciation</b>					
At 1 July 2024	4,366	2,515	26,801	10,804	44,486
Charge for the year	<u>3,148</u>	<u>312</u>	<u>6,061</u>	<u>2,120</u>	<u>11,641</u>
At 30 June 2025	<u>7,514</u>	<u>2,827</u>	<u>32,862</u>	<u>12,924</u>	<u>56,127</u>
<b>Net book value</b>					
At 30 June 2025	<u>9,445</u>	<u>2,165</u>	<u>18,178</u>	<u>6,360</u>	<u>36,148</u>
At 30 June 2024	<u>2,932</u>	<u>1,828</u>	<u>20,349</u>	<u>5,612</u>	<u>30,721</u>



**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**10 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Due from group undertakings	100,000	-
Accrued income	31,745	23,890
Other debtors	<u>8,261</u>	<u>2,381</u>
	<u><u>140,006</u></u>	<u><u>26,271</u></u>

**11 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,206	3,492
Other creditors	2,313	869
Accruals	<u>71,806</u>	<u>83,201</u>
	<u><u>84,325</u></u>	<u><u>87,562</u></u>

**12 Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £619 (2024 - £173).

Contributions totalling £2,313 (2024 - £869) were payable to the scheme at the end of the year and are included in creditors.

**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**13 Funds**

	<b>Balance at 1 July 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 June 2025 £</b>
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	18,425	308,306	(328,538)	(1,807)
<i><b>Designated</b></i>				
Building pledge	<u>244,494</u>	<u>89,851</u>	<u>(11,248)</u>	<u>323,097</u>
<b>Total funds</b>	<u>262,919</u>	<u>398,157</u>	<u>(339,786)</u>	<u>321,290</u>
	<b>Balance at 1 July 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 June 2024 £</b>
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	49,739	278,049	(309,363)	18,425
<i><b>Designated</b></i>				
Building pledge	<u>66,893</u>	<u>190,768</u>	<u>(13,167)</u>	<u>244,494</u>
<b>Total funds</b>	<u>116,632</u>	<u>468,817</u>	<u>(322,530)</u>	<u>262,919</u>

**CHRISTIAN REVIVAL CHURCH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)**

**14 Analysis of net assets between funds**

	<b>Unrestricted funds</b>		<b>Total funds</b>
	<b>General</b>	<b>Designated</b>	<b>at 30 June</b>
	<b>£</b>	<b>£</b>	<b>2025</b>
Tangible fixed assets	24,532	11,616	36,148
Current assets	57,986	311,481	369,467
Current liabilities	<u>(84,325)</u>	<u>-</u>	<u>(84,325)</u>
Total net assets	<u>(1,807)</u>	<u>323,097</u>	<u>321,290</u>

	<b>Unrestricted funds</b>		<b>Total funds</b>
	<b>General</b>	<b>Designated</b>	<b>at 30 June</b>
	<b>£</b>	<b>£</b>	<b>2024</b>
Tangible fixed assets	15,640	15,081	30,721
Current assets	90,347	229,413	319,760
Current liabilities	<u>(87,562)</u>	<u>-</u>	<u>(87,562)</u>
Total net assets	<u>18,425</u>	<u>244,494</u>	<u>262,919</u>