

The Church of God in Kilmarnock SCIO

Trustees' Report and Financial Statements

For the year ended 31st December 2024

Charity No. SC047208

The Church of God in Kilmarnock SCIO

Trustees' Annual Report for the Year Ended 31 December 2024

The Trustees are pleased to present their report together with the financial statements of The Church of God in Kilmarnock SCIO for the year ended 31 December 2024.

Reference and Administrative Information

Charity Name: The Church of God in Kilmarnock SCIO

Charity Registration Number: SC047208

Principal Contact:

Contact Address:

Trustees

All Trustees listed below served from the beginning of the financial year and since the year end to date unless indicated otherwise:

Secretary

Treasurer

Independent Examiner

Structure, Governance and Management

Governing Document

The Church of God in Kilmarnock SCIO ("the charity") is governed by its constitution.

Appointment of Trustees

Trustees are appointed at any time by the Board of Trustees. There is no fixed term for Trusteeship. The appointment procedure and induction process ensures that the charity comprises Trustees who have appropriate qualifications, areas of expertise and experience and who are clear about their role. As part of their induction programme new Trustees are required to understand their statutory responsibilities. They are active members of the Church of God.

Organisational structure

The administration and allocation of funds is managed by the Trustees who meet from time to time. Divisional Committees are in place for some of the funds and report to the Trustees. Day to day management rests with the Treasurer and Secretary.

The Church of God in Kilmarnock SCIO

Trustees' Annual Report for the Year Ended 31 December 2024 (cont'd)

Key Management Personnel

Given their involvement as outlined above the Trustees consider themselves as the charity's key management personnel in charge of directing and controlling the charity. All Trustees give of their time freely.

Objectives and Activities

The Purpose of the Charity

The charity is part of a worldwide fellowship of churches established in the United Kingdom, Europe, North America, Australia, India, Southeast Asia and Africa with the purpose of spreading the gospel and the teachings of Christ. It also provides facilities to the parents and toddlers' group and to the general public in the local community. Financial support is also given to the needy, sick, illiterate and unemployed young people overseas.

Assessing Success

Regular meetings of the elders and deacons of the church are held together with other meetings of Financial Committees and the whole church.

Significant Activities

The parent and toddlers' group continued to meet once a week with good numbers attending. The coffee mornings held once a month continued to be well supported by friends from the neighbourhood as well as by church members.

Main Achievements

During the year £3,590 (2023: £4,020) was distributed to full time evangelists and £3,489 (2023: £3,565) to special collections including overseas relief and outreach and a youth camp in Scotland.

Financial Review

Per the Statement of Financial Activities the charity reported net movement in funds for the year of -£2,562 (2023: £151). At the Balance Sheet date the charity's total reserves amounted to £20,216 (2022: £22,778) of which £14,286 (2023: £13,250) related to Restricted Funds and £5,930 (2023: £9,529) to Unrestricted Funds.

Total income increased by 10% (£1,444) compared to 2023 while costs rose by 30% (£4,157). This was mainly due to the purchase of an overhead projector (£1,857), repairs and renewals (£1,450) and energy costs (£890).

Principal Funding Sources

The principal source of funding for the charity is through donations from church members. Where there is a defined condition applying to the use of funds, such funds are classified as Restricted Funds and distributed as soon as is practicable in accordance with the donors' wishes. Gifts which have no attaching conditions are regarded as Unrestricted Funds and utilised by the Trustees as and when circumstances dictate.

The Church of God in Kilmarnock SCIO

Trustees' Annual Report for the year Ended 31 December 2024 (cont'd)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provision of the charity's Constitution requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the charity's state of affairs and of its incoming resources and application of resources for that period. In preparing those Financial Statements, the Trustees are required to:

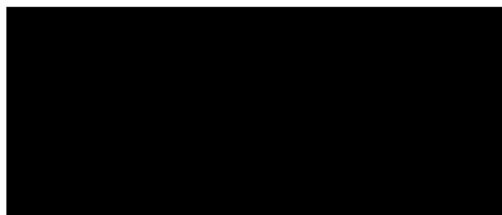
- . select suitable accounting policies and then apply them consistently;
- . observe the methods and principles in the Charities Statement of Recommended Practice;
- . make judgements and estimates that are reasonable and prudent;
- . state whether applicable UK accounting standards have been followed,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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and to enable them to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. They 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.

Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Office of the Scottish Charity Regulator in exercising their powers and duties.

This report was approved by the Trustees on 15 September 2025 and signed on their behalf by



Treasurer/Trustee

[REDACTED]

**Independent Examiner's Report to the Trustees of the records of The
Church of God in Kilmarnock SCIO (Reference SC047208) for the year ended 31st
December 2024 all as set out on pages 5 - 10 of the Financial Statements.**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of 10(1) (a) to (c) 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.

My examination has been carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). My examination included a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and explanations from the trustees concerning such matters. The procedures involved do not provide all the evidence that would be required in an audit and consequently I have not expressed an audit opinion on the accounts.

In the course of my examination, no matter has come to my attention

1. Which would give me reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with section 44(1) (a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
 - b. 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 to enable proper understanding of the accounts to be reached.

Signed

Date 30 June 2025

The Church of God in Kilmarnock SCIO

Statement of Financial Activities

For the Year Ended 31 December 2024

		<i>Unrestricted</i>			
		General	Restricted	2024	2023
	Notes	Fund	Funds	Total	Total
		£	£	£	£
Income from:					
Church collections	2	7,013	8,537	15,549	14,108
Investment income	3	9	-	9	7
Total income		7,022	8,537	15,559	14,115
Expenditure on:					
Charitable activities	4	(10,621)	(7,500)	(18,121)	(13,964)
Total expenditure		(10,621)	(7,500)	(18,121)	(13,964)
Net movement in funds		(3,599)	1,037	(2,562)	151
Reconciliation of funds					
Total funds brought forward		9,530	13,248	22,778	22,627
Total funds carried forward		5,931	14,285	20,216	22,778

The notes on pages 7 to 10 form an integral part of these financial statements.

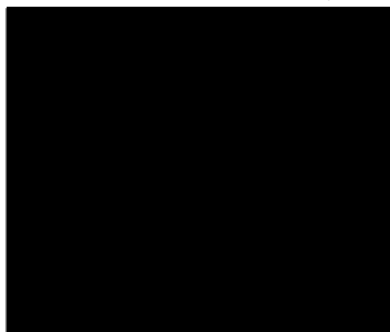
The Church of God in Kilmarnock SCIO

Balance Sheet

As at 31 December 2024

	Notes	2024 £	2023 £
Current assets:			
Cash at bank and in hand		20,216	22,839
Current liabilities:			
Other creditors		-	(60)
Total net assets		20,216	22,779
 The funds of the Charity:			
<i>Unrestricted funds</i>	5	5,930	9,529
<i>Restricted funds</i>	6	14,286	13,250
		20,216	22,779

The financial statements were approved by the Trustees on 15 September 2025
and signed on their behalf by



Trustee

Trustee

The Church of God in Kilmarnock SCIO

Accounting policies for the Year Ended 31 December 2024

1. Accounting Policies

1.1. Basis of preparation and assessment of going concern

The accounts (Financial Statements) have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the Financial Statements are set out below.

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

1.2. Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity

1.3. Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and legacies

Donations are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliable measurable with a degree of reasonable accuracy and the title to the asset has been transferred to the charity.

The Church of God in Kilmarnock SCIO

Accounting policies for the Year Ended 31 December 2024

1. Accounting policies (continued)

Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income Tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

Charitable activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Investment income

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.

1.4 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Raising funds

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the cost of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.5 Taxation

The Church of God in Kilmarnock SCIO is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

The Church of God in Kilmarnock SCIO
Notes to the Financial Statements
For the Year Ended 31 December 2024

2. Donations

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Church collections:				
General	7,013	-	7,013	6,591
Lord's servants	-	3,465	3,465	3,471
Local outreach	-	10	10	85
Hall	-	-	-	-
Coffee morning	-	65	65	-
Bonnytots	-	1,085	1,085	450
Special collections	-	3,912	3,912	3,511
	7,013	8,537	15,549	14,108

3. Investment income

Bank interest received	9	-	9	7
------------------------	----------	---	----------	----------

4. Costs of charitable activities

General expenses:

Repairs and renewals	2,319	-	2,319	869
Heat and light	2,246	-	2,246	1,356
Visit of Rob Wood	500	-	500	-
Wine	17	-	17	33
Cleaning	180	-	180	255
Notice board	59	-	59	-
Overhead projector	1,857	-	1,857	-
Fire extinguishers	-	-	-	414
Glasses for Remembrance	-	-	-	37
Picture framed	-	-	-	58
Blinds	-	-	-	463
Business meeting	335	-	335	-
Gardening	1,622	-	1,622	981
Insurance	846	-	846	735
District levy	420	-	420	360
Literature	-	-	-	33
Catering	174	-	174	209
Miscellaneous	47	-	47	-
	10,621	-	10,621	5,803

Lord's servants:

Gifts	-	3,590	3,590	4,020
-------	---	-------	-------	-------

Local outreach:

General	-	267	267	373
Coffee morning	-	-	-	109
Bonnytots	-	155	155	94
	-	421	421	576

Hall fund:

Roofing & exterior painting	-	-	-	-
-----------------------------	---	---	---	---

Other charitable activities:

Fellowship Relief Funds	-	1,538	1,538	2,056
Fellowship Outreach Funds	-	220	220	229
Far East Africa Property Fund	-	235	235	-
Fellowship Media Fund	-	70	70	250
Scottish Camp & Weekend Funds	-	1,426	1,426	1,030
	-	3,489	3,489	3,565
	10,621	7,500	18,121	13,964

The Church of God in Kilmarnock SCIO

Notes to the Financial Statements

For the Year Ended 31 December 2024

5. Unrestricted funds

	1 Jan 2024	Income	Expenditure	31 Dec 2024
	£	£	£	£
General expenses	9,529	7,022	(10,621)	5,930
	9,529	7,022	(10,621)	5,930

6. Restricted funds

	£	£	£	£
Lord's servants	115	3,465	(3,590)	(11)
Local outreach	1,809	10	(267)	1,552
Hall	8,206	-	-	8,206
Coffee mornings	52	65	-	117
Bonnytots	3,063	1,085	(155)	3,993
Special collections	5	3,912	(3,489)	428
	13,250	8,537	(7,500)	14,286