

Evangel West Lothian (SCIO)

Scotland · Charity number SC048022

Details

| | |
|------------|--|
| Status | Removed |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2017-12-22 |
| Removed | 2021-11-03 |
| Register | View on the OSCR register |

Contact

Address 34
Gardner Crescent
Whitburn
Bathgate
West Lothian
EH47 0PE

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To advance the Christian religion in Whitburn for the benefit of the public through the holding of prayer meetings, teaching lectures, producing and/or distributing literature on Christianity to enlighten others about the Christian religion. To promote for the benefit of the inhabitants of Whitburn and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Geography

- **Main operating location:** West Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2020-12-31 | | - | - | - |

Evangel West Lothian (SCIO)

Scotland - Charity number SC048022

Accounts

Independent Examiner's Report to the Trustees of Evangel West Lothian

I report on the accounts of the charity for the year ended 31 December 2020 which are set out in Appendix 2.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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
 - 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.

The matters that have come to my attention are that, in the course of my examination of the accounting records of the charity, it was noted that there was no supporting documentation for some transactions as the original documentation had been destroyed after being electronically copied. Unfortunately the electronic copies were deleted by the provider after the contract with the provider was terminated. Further, whilst there is no reason to doubt that the spreadsheets maintained on a daily basis do not accurately record income and expenditure, there is difficulty reconciling the transactions to bank printouts. The charity trustees are aware of the importance of maintaining full records of all transactions.

Relevant Professional qualification/professional body: C.A.

Date 3/August 2021

Evangel West Lothian

SC048022



| Receipts and payments accounts | | | | | | |
|--------------------------------|-------------------|----|------|----|-----------------|----|
| For the period from | Period start date | | | to | Period end date | |
| | 01 | 01 | Year | | 31 | 12 |

Section A Statement of receipts and payments

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total funds current period to nearest £ | Total funds last period to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| A1 Receipts | | | | | | |
| Donations | - | | | | - | 356 |
| Legacies | | | | | - | - |
| Grants | | | | | - | - |
| Receipts from fundraising activities | | | | | - | - |
| Gross trading receipts | | | | | - | - |
| Income from investments other than land and buildings | | | | | - | - |
| Rents from land & buildings | - | | | | - | 600 |
| Gross receipts from other charitable activities | - | | | | - | 1,252 |
| A1 Sub total | - | - | - | - | - | 2,208 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | - |
| Proceeds from sale of investments | | | | | - | - |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | 2,208 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | - |
| Gross trading payments | | | | | - | - |
| Investment management costs | | | | | - | - |
| Payments relating directly to charitable activities | 61 | | | | 61 | 2,232 |
| Grants and donations | | | | | - | - |
| Governance costs: | | | | | - | - |
| Audit / independent examination | | | | | - | - |
| Preparation of annual accounts | | | | | - | - |
| Legal costs | | | | | - | - |
| Other | | | | | - | - |
| A3 Sub total | 61 | - | - | - | 61 | 2,232 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | - |
| Purchase of investments | | | | | - | - |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 61 | - | - | - | 61 | 2,232 |
| Net receipts / (payments) | (61) | - | - | - | (61) | (24) |
| A5 Transfers to / (from) funds | | | | | | |
| Surplus / (deficit) for year | (61) | - | - | - | (61) | (24) |

Section B Statement of balances

| Categories | Details | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|--|--|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| | | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| B1 Cash funds | Cash and bank balances at start of year | 61 | | | | 61 | 85 |
| | Surplus / (deficit) shown on receipts and payments account | (61) | | | | (61) | (24) |
| | | | | | | | - |
| | Cash and bank balances at end of year | | | | | | 61 |
| (Agree balances with receipts and payments account(s)) | | | | | | | |

| Categories | Details | Fund to which asset belongs | Market valuation | Last year |
|-----------------------|---------|-----------------------------|------------------|--------------|
| | | | to nearest £ | to nearest £ |
| B2 Investments | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| Categories | Details | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year |
|------------------------|---------|-----------------------------|---------------------|------------------------------|--------------|
| | | | to nearest £ | to nearest £ | to nearest £ |
| B3 Other assets | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | - | - | - |

| Categories | Details | Fund to which liability relates | Amount due | Last year |
|-----------------------|---------|---------------------------------|--------------|--------------|
| | | | to nearest £ | to nearest £ |
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| Categories | Details | Fund to which liability relates | Amount due (estimate) | Last year |
|----------------------------------|---------|---------------------------------|-----------------------|--------------|
| | | | to nearest £ | to nearest £ |
| B5 Contingent liabilities | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

[Redacted Signature and Name]

30 August 2021

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

| |
|--|
| |
|--|

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| Total | | | - |

C3a Trustee remuneration

| | |
|--|---|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | X |
|--|---|

C3b Trustee remuneration - details

| Authority under which paid | £ |
|----------------------------|---|
| | |
| | |
| | |
| | |

C4a Trustee expenses

| | |
|---|--|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | |
|---|--|

C4b Trustee expenses - details

| | Number of trustees | £ |
|--|--------------------|---|
| | | |
| | | |
| | | |
| | | |

C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

C6 Other information

| |
|---|
| The activities of the charity ceased in February 2019. It is the Trustees intention to close the charity. |
|---|

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|-------------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| General donations | - | - | - | - | - | 356 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total | - | - | - | - | - | 356 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|---|--------------------------------------|
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |

3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Meetings | - | - | - | - | - | 1,252 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total | - | - | - | - | - | 1,252 |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| General expenditure | 61 | - | - | - | 61 | 2,232 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total | 61 | - | - | - | 61 | 2,232 |

Evangel West Lothian

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Additional analysis (2)

5 Breakdown of unrestricted funds

| | Unrestricted fund 1 - enter name of fund below | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|--|--|--|--|--|--------------------------|--------------------------------------|
| | General | | | | | |
| Receipts | | | | | | |
| Donations | - | | | | - | 356 |
| Legacies | | | | | - | - |
| Grants | | | | | - | - |
| Receipts from fundraising activities | | | | | - | - |
| Gross trading receipts | | | | | - | - |
| buildings | | | | | - | - |
| Rents from land & buildings | - | | | | - | 600 |
| Gross receipts from other charitable activities | - | | | | - | 1,252 |
| Sub total | - | - | - | - | - | 2,208 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | - |
| Proceeds from sale of investments | | | | | - | - |
| Sub total | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | 2,208 |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | - |
| Gross trading payments | | | | | - | - |
| Investment management costs | | | | | - | - |
| Payments relating directly to charitable activities | 61 | | | | 61 | 2,232 |
| Grants and donations | | | | | - | - |
| Governance costs: | | | | | - | - |
| Audit / independent examination | | | | | - | - |
| Preparation of annual accounts | | | | | - | - |
| Legal costs | | | | | - | - |
| Sub total | 61 | - | - | - | 61 | 2,232 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | - |
| Purchase of investments | | | | | - | - |
| Sub total | - | - | - | - | - | - |
| Total payments | 61 | - | - | - | 61 | 2,232 |
| Net receipts / (payments) | (61) | - | - | - | (61) | (24) |
| Transfers to / (from) funds | | | | | | |
| | | | | | - | - |
| Surplus / (deficit) for year | (61) | - | - | - | (61) | (24) |

Nature and purpose of funds

| |
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| |
|--|

Evangel West Lothian

SC048022

Additional analysis (3)

6 Breakdown of restricted funds

| | Restricted fund 1 - enter name of fund below | Restricted fund 2 - enter name of fund below | Restricted fund 3 - enter name of fund below | Restricted fund 4 - enter name of fund below | Total restricted funds | Total restricted funds last period |
|--|--|--|--|--|---------------------------|--|
| Receipts | | | | | | |
| Donations | | | | | - | - |
| Legacies | | | | | - | - |
| Grants | | | | | - | - |
| Receipts from fundraising activities | | | | | - | - |
| Gross trading receipts | | | | | - | - |
| Income from investments other than land and buildings | | | | | - | - |
| Rents from land & buildings | | | | | - | - |
| Gross receipts from other charitable activities | | | | | - | - |
| Sub total | | | | | | |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | - |
| Proceeds from sale of investments | | | | | - | - |
| Sub total | | | | | | |
| Total receipts | | | | | | |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | - |
| Gross trading payments | | | | | - | - |
| Investment management costs | | | | | - | - |
| Payments relating directly to charitable activities | | | | | - | - |
| Grants and donations | | | | | - | - |
| Governance costs: | | | | | - | - |
| Audit / independent examination | | | | | - | - |
| Preparation of annual accounts | | | | | - | - |
| Legal costs | | | | | - | - |
| Sub total | | | | | | |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | - |
| Purchase of investments | | | | | - | - |
| Sub total | | | | | | |
| Total payments | | | | | | |
| Net receipts / (payments) | | | | | | |
| Transfers to / (from) funds | | | | | | |
| Surplus / (deficit) for year | | | | | | |

Nature and purpose of funds