

## APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	The Stone Church Aberdeen						
	Registered charity number	sc048710						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	10	2023	to	30	09	2024	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper opinion to be reached.</li> </ol>							
Signed**:					Date:	09 June 2025		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Oct	2023	To	30	Sept	2024

Reference and administration details

Charity name	The Stone Church Aberdeen		
Other names charity is known by	Word Alive Ministries		
Registered charity number	SC048710		
Charity's principal address	15 Bodachra Road		
	Bridge of Don		
	Aberdeen		
	Postcode		AB22 8UY

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Principal Trustee		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

--	--	--	--

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Single Tier Model Constitution

Trustee recruitment and appointment

No new trustee was appointed during the financial year covered in this report

Objectives and activities

**Charitable purposes**

The charity is set up to

- promote Christian religion, and the biblical view of what love is and,
- community education on poverty alleviation

**Summary of the main activities in relation to these objects**

The financial year covered by this report is the sixth year of the charity's existence. The activities of the charity were restricted to the promotion of Christian religion with the aim of bringing people to the knowledge of God's love and a fulfilling relationship with Him.

2

**APPENDIX 1****Achievements and performance****Summary of the main achievements of the charity during the financial period**

There continues to be greater increase in the understanding of what the Christian lifestyle is about and how to share God's love with our neighbours.

**Financial review**

<b>Brief statement of the charity's policy on reserves</b>	The charity had not developed a policy on reserves during the financial year covered by this report
<b>Details of any deficit</b>	No deficit
<b>Donated facilities and services (if any)</b>	Rents payments and online platform subscription were made possible from the donations made by the congregants

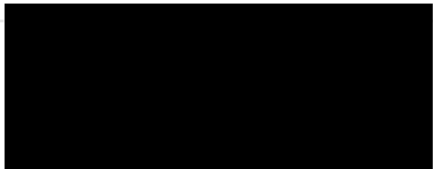
## APPENDIX 1

### Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b> <i>OSCR will accept digital or typed signatures</i>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	Principal Trustee	
<b>Date</b>	07/06/2025	

Enter charity name below

Enter SC No. below

SC048710



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Oct	2023		30	Sept	2024

### Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
<b>A1 Receipts</b>						
Donations	4,360				4,360	4,948
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than					-	
Rents from land & buildings					-	
Gross receipts from other charitable					-	
					-	
<b>A1 Sub total</b>	<b>4,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,360</b>	<b>4,948</b>
<b>A2 Receipts from asset &amp;</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,360</b>	<b>4,948</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	4,060				4,060	5,095
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>4,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,060</b>	<b>5,095</b>
<b>A4 Payments relating to asset and</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>4,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,060</b>	<b>5,095</b>
<b>Net receipts / (payments)</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>(147)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>(147)</b>



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	12,419				12,419	12,566
	Surplus / (deficit) shown on receipts and payments account	300				300	(147)
						-	
						-	
	Cash and bank balances at end of year	12,719	-	-	-	12,719	12,419
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

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

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

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

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

Signature*	Print Name	Date of approval
		06 June 2025

\* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			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)	
--------------------------	--	--

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
----------------------	---	--

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction	Balance
C5 Transactions with trustees and connected persons				

C6 Other information	
----------------------	--

### 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 £
Offering	4,360				4,360	4,948
					-	
					-	
					-	
Total	4,360	-	-	-	4,360	4,948

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	-	-	-	-

### 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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

#### 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 £
Payment for Hall Use	1,470				1,470	1,515
Payment for Zoom Subscription	187				187	181
Pay for Printing Poster					252	
Payment for Musical Equipment and Accessories					-	3,124
Payment for transportation					-	23
Conference Expense	2,403				2,403	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>4,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,060</b>	<b>5,095</b>

SC048710

## 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
<b>Receipts</b>						
Donations	4,360				4,360	4,948
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					-	
<i>Sub total</i>	4,360	-	-	-	4,360	4,948
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	4,360	-	-	-	4,360	4,948
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,060				4,060	5,095
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<i>Sub total</i>	4,060	-	-	-	4,060	5,095
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	4,060	-	-	-	4,060	5,095
<i>Net receipts / (payments)</i>	300	-	-	-	300	(147)
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>	300	-	-	-	300	(147)
<b>Nature and purpose of funds</b>						

- SC048710

**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
<b>Receipts</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						