

The Church of God Kirkintilloch

Scotland · Charity number SC049313

Details

Known as	Church of God Kirkintilloch
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-05-21
Register	View on the OSCR register

Contact

Address	8 Croft Road Larkhall ML9 1BH
Website	www.churchesofgod.info

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The organisation's purposes are to provide public benefit in Scotland and elsewhere. Holding regular church services, collecting for the local food bank, providing an open warm environment for local residents to enjoy the church facilities and services, sending money to assist African churches and clinics.

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

Objectives: The organisation's purposes are to provide public benefit in Scotland and elsewhere. 4. The organisation's purposes are for the advancement of religion and in furtherance of: 4.1 to engage in the worship of God in association with the "breaking of the bread" communion service and to meet regularly for prayer and to share the truths of Scripture. 4.2 to 'continue steadfastly in the apostles' teaching and fellowship, in the breaking of bread and the prayers' (Acts 2:42). 4.3 to preach the gospel of God concerning His Son, Jesus Christ (Matthew 28:19), to make disciples and to teach them His commands. 4.4 to hold, as a body of divinely revealed truth, 'the whole counsel of God' (Acts 20:27), otherwise known as 'the faith' (Jude 3) and to declare it to others. 4.5 to promote awareness of the importance of the Word of God and of its relevance to human experience. 4.6 to promote, in individual and corporate life, love to God and to our neighbour, consistent with the teaching of Jesus Christ. 4.7 to facilitate the teaching and exposition of the Scriptures in accordance with the understanding of them by the Churches of God. 4.8 to facilitate the promulgation of the gospel of God and the beliefs of the Churches of God by a variety of media including literature, radio, websites and other means available. 4.9 to ensure that the organisation follows the agreed

principles of the Churches of God and that no erroneous doctrines or practices are allowed to be proclaimed or practised. 4.10 to carry out and direct discipleship and evangelistic activity. 4.11 to establish mentoring programmes to equip people with values in line with Christian principles. 4.12 to promote and organise programmes to engage with young people in the local community. 4.13 to develop, equip and empower people to be people of integrity in order to face the challenges associated with their roles in society.

Geography

- **Main operating location:** East Dunbartonshire
- **Geographical spread:** A specific local point, community or neighbourhood

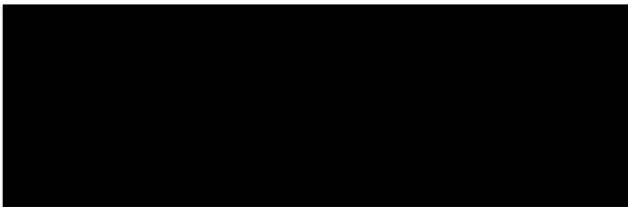
Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£19,056	£18,589	-	0
2024-03-31	£30,077	£34,073	-	0
2023-03-31	£18,474	£21,717	-	0
2022-03-31	£21,203	£23,047	-	0
2021-03-31	£24,030	£18,278	-	0

The Church of God Kirkintilloch

Scotland - Charity number SC049313

Accounts



The Church of God Kirkintilloch SCIO

Trustees' Report and Financial Statements

For the period to 31 March 2025

Charity No. SC049313

The Church of God in Kirkintilloch SCIO
Trustees' Annual Report for the Year Ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements of The Church of God in Kirkintilloch SCIO for the period ended 31 March 2025.

Reference and Administrative Information

Charity Name: The Church of God in Kirkintilloch SCIO

Charity Registration Number: SC049313

Principal Contact: Rodney Johnston

Contact Address: 8 Croft Road, Larkhall, ML9 1BH

Website: www.churchesofgod.info/

Trustees

All Trustees listed below served from the beginning of the financial year and since the year end to date.



Secretary

Treasurer

Independent Examiner

Principal Bankers

The Trustee Savings Bank, 1 Spey Walk, Cumbernauld,
G67 1DJ

Structure, Governance and Management

Governing Document

The Church of God in Kirkintilloch 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 set time 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 the 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 of the Trustees. Day to day management rests with the Treasurer and Secretary.

Key Management Personnel

Given their involvement as outlined above the Trustees, with the assistance of the Divisional Committees, consider themselves as the charity's key management personnel in charge of directing and controlling the charity. All Trustees give 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, Asia and Africa with the purpose of spreading the gospel and the teachings of Christ. It also provides facilities to the elderly and the general public in the local community. It also financially supports 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 ad hoc meetings of Financial Committees and the whole church.

Significant Activities

Church Elder and Trustee William Bell passed away on 8 November 2024,

██████████ (Treasurer) moved house in January 2025 and now attends the Church in Wishaw however he will continue as treasurer for the church in Kirkintilloch.

We have kept up a steady input into the charity's core work, namely: maintaining the services of the Church of God, holding weekly coffee mornings and Praise Events twice a month. We collect for the local Foodbank and have a stall at the Annual Canal Festival. In addition we give financial support to full time evangelists, youth camp and outreach as well as providing aid to Churches of God in the developing world.

Main Achievements

The church income for 2024/25 was slightly down on the previous accounting year, a reduction in church members was off-set by the Gift Aid claims and GASDS remit for 2024/25 which were all claimed and credited to the 2024/25 financial year. With only 2 full time church members in employment the income is still healthy in comparison. During the year we distributed £6,600 to full time evangelists and £2,800 to various outreach efforts.

Financial Review

Income and expenditure was unusually high in 2023/24 as a result of the replacement of the kitchen in the church being funded by a special donation. Income and expenditure in 2024/25 has returned to a more normal level. The bank balance at 31 March 2025 is around £13,000 which equates to about 8 months normal running costs and the Trustees are satisfied with the level of reserves held.

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 donors' wishes. Gifts which have no attached conditions are regarded as Unrestricted Funds and utilised by the Trustees as and when circumstances dictate.

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 Accepted Accounting Practice).

The Church of God in Kirkintilloch SCIO

Trustees' Annual Report for the Year Ended 31 March 2025 (cont'd)

The law applicable to charities in Scotland, the Charities and Trustees 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 gives 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 26 October 2025 and signed on their behalf by



1. Accounting Policies

1.1 Basis of preparation and assessment of going concern

The accounts (Financial Statements) have been prepared under 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 process, 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 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.

1. Accounting Policies (Cont'd)

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 particular 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 Kirkintilloch SCIO is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

SC049313



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	April	2024		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	7,768	11,289			19,057	30,017
Legacies					-	-
Grants	-	-			-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Partnership Arrangements		-			-	-
Income from investments other than land and buildings					-	-
Interest	398				398	278
Rents from land & buildings					-	-
Gross receipts from other charitable activities	-				-	-
					-	-
A1 Sub total	8,166	11,289	-	-	19,455	30,295
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,166	11,289	-	-	19,455	30,295
A3 Payments						
Expenses for fundraising activities	-	-			-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	7,821	755			8,576	25,218
Grants and donations	-	10,400			10,400	8,720
Governance costs:					-	-
Audit / independent examination	-				-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	-				-	-
					-	-
A3 Sub total	7,821	11,155	-	-	18,976	33,938
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,821	11,155	-	-	18,976	33,938
Net receipts / (payments)	345	134	-	-	479	(3,643)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	345	134	-	-	479	(3,643)

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	2,692	9,916			12,608	16,251
	Surplus / (deficit) shown on receipts and payments account	345	134			479	(3,643)
						-	
	Cash and bank balances at end of year	3,037	10,050	-	-	13,087	12,608
(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 (estimate)	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

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Section C Notes to the Accounts

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

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	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Lord's Servants	Individuals	12	6,600
	Fellowship relief and media and outreach	institution	3	1,900
	Far East and African property	institution	1	300
	Faith welfare trust	institution	1	300
	Scottish camp	institution	3	1,300
	Total			10,400

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
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	£
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)	x
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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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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 £
Donations	7,768	11,289			19,057	30,017
					-	
					-	
					-	
Total	7,768	11,289	-	-	19,057	30,017

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish camp	-	1,300	1,300	-
Fellowship Relief (incl Malawi)	-	1,050	1,050	1,200
Lords Servants	-	6,600	6,600	7,100
Fellowship Media	-	250	250	200
Faith Welfare Trust	-	300	300	220
Far East and African property	-	300	300	
Fellowship outreach	-	600	600	
			-	
			-	
			-	
Total	-	10,400	10,400	8,720

- reference

reference

reference

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 £
	-				-	
	-				-	
					-	-
					-	
					-	
Misc					-	
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 £
Premises costs					-	293
Heatlight & power	3,163				3,163	2010
Business meeting meal	296				296	371
Insurances	1,358				1,358	1230
District Levy	450				450	540
Literature	351				351	467
Kitchen					-	16703
Gardiner	240				240	175
Outreach Costs	242				242	541
Supplies					-	168
CCLl	87				87	0
Cleaning	1,500				1,500	1530
care fund and coffee		755			755	721
Sundry Items	134				134	469
Total	7,821	755	-	-	8,576	25,218

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
Receipts						
Donations	7,768				7,768	9,204
Legacies					-	-
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	-
interest	398				398	278
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	
Sub total	8,166	-	-	-	8,166	9,482
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,166	-	-	-	8,166	9,482
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	
Payments relating directly to charitable activities	7,821				7,821	7,501
Grants and donations					-	-
Governance costs:					-	
Audit / independent examination	-				-	-
Preparation of annual accounts					-	
Legal costs					-	
other					-	
Sub total	7,821	-	-	-	7,821	7,501
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,821	-	-	-	7,821	7,501
Net receipts / (payments)	345	-	-	-	345	1,981
Transfers to / (from) funds						
Surplus / (deficit) for year	345	-	-	-	345	1,981
Nature and purpose of funds						

I report on the accounts of the charity for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 statement

In the course of 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
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

