

Christ Centred Church

Scotland · Charity number SC050677

Details

| | |
|------------|--|
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2021-01-13 |
| Register | View on the OSCR register |

Contact

Address 30D Bannockburn Road
Stirling
FK7 0BP

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The charity's mission includes: - Maintaining a centre of Christian life and influence. - Supporting the fellowship of Christ Family Church internationally. - Promoting spiritual development and pastoral care. - Remaining autonomous in governance. This is achieved through regular meetings to strengthen the faith, and charitable donations to support those in need of help, especially through missions and outreach.

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

Objectives: The organisation's purposes are: 4.1 To maintain a centre of Christian life and influence in the community and to support the fellowship of the Churches of Jesus Christ throughout the world. 4.2 To develop a depth of spiritual knowledge and commitment within the Church and proclaim clearly to those outside of the Church the love of God offered towards them and in particular the need, truth and assurance of salvation. 4.3 To do such things and to have and exercise such rights, privileges and powers conferred by law upon a religious corporation or church as may from time to time seem good to the Presbytery under the guidance of the Holy Spirit. 4.4 The relief to those in need through practical assistance in times of natural or man-made disasters, domestically and internationally.

Geography

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

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2026-04-05 | £0 | £0 | - | 0 |
| 2025-04-05 | £21,980 | £28,407 | - | 0 |
| 2024-04-05 | £17,229 | £24,325 | - | 0 |
| 2023-04-05 | £29,637 | £16,511 | - | 0 |
| 2022-04-05 | £5,321 | £2,316 | - | 0 |

Christ Centred Church

Scotland - Charity number SC050677

Accounts

Charity Registration No. SC050677 (Scotland)

**CHRIST CENTRED CHURCH
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2025**

**CHRIST CENTRED CHURCH
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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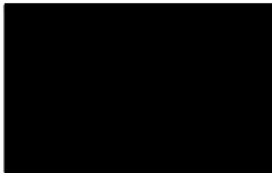
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**CHRIST CENTRED CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED 5 APRIL 2025**

Charity Number

SC050677 (Scotland)

Registered Office



**CHRIST CENTRED CHURCH
(CHARITY NO: SC050677 SCOTLAND)
TRUSTEES'S REPORT**

The Trustees are pleased to present their report and financial statements for the year ended 05 April 2025.

Status of Charity and Governing Document

Christ Centred Church SCIO is established by Constitution and is a Scottish Charity, Number **SC050677**.

Charity Mission

The mission of Christ Centred Church SCIO is:

- To maintain a centre of Christian life and influence in the community and to support the fellowship of Christ Family Church worldwide.
 - To develop spiritual knowledge and commitment within the Church and to proclaim the love of God to those outside the Church.
 - To exercise the rights and responsibilities of a religious body under the guidance of the Presbytery and the Holy Spirit.
 - While cooperating with other Christian churches for mutual benefit, to remain an autonomous body in matters of church governance.
-

Structure, Governance and Management

Meetings during the year were held both in person at the [REDACTED] and online via Zoom to support participation from members in different locations.

Trustees

Trustees are appointed in accordance with the Constitution. New Trustees receive an induction covering charity law responsibilities, governance, and decision-making. Trustees are encouraged to attend relevant external training.

There were **no new Trustees appointed** during the year.

Organisational Structure

The Board of Trustees is responsible for strategic direction and governance. Day-to-day activities are overseen by the Presbytery, which implements decisions made by the Board.

The Board meets at least twice annually.

The charity has **no paid staff**. All activities are undertaken by volunteers, with reasonable out-of-pocket expenses reimbursed where appropriate.

Objectives and Activities

The Trustees confirm that they have had due regard to OSCR's **Public Benefit guidance** when planning and reviewing activities.

Public Benefit

The charity's activities benefit individuals seeking spiritual growth, pastoral care, and Christian fellowship. Wider beneficiaries include families, local communities, and the general public through outreach and community engagement.

All services and activities are open to the public regardless of colour, gender, sexual orientation, age, or religion.

The Trustees believe that the charity's activities continue to provide clear and demonstrable public benefit in line with its charitable purposes.

Achievements and Performance

Review of Activities

The Trustees and Presbytery regularly review the charity's aims, objectives, and activities to ensure they remain aligned with the Constitution and OSCR guidance.

Activities During the Year

Worship Services

Regular worship services were held throughout the year, both in person and online, ensuring continued accessibility.

Daily Prayers

Daily 9pm prayer meetings continued via Zoom, providing spiritual support and connection for members and the wider community.

Bible Studies

Weekly Bible study sessions remained open to all, supporting learning and faith development within a Christ-centred and Bible-based framework.

Worship Ministry

Contemporary worship continued to play a central role in church life, supporting spiritual growth and engagement.

Conferences and Fellowship Events

The following events were held during the year:

- Easter Conference
- Men's Fellowship
- Family Get Together
- Couples Fellowship
- Christmas Get Together

All events were well attended and strengthened fellowship within the church and with visitors from other ministries.

Children's Ministry – "Kingdom Warriors"

The Kingdom Warriors programme continued to provide age-appropriate biblical teaching, supporting the spiritual and moral development of children.

Outreach Day 2024

A community outreach and fundraising event was successfully held in August 2024, strengthening local engagement.

Malawi Mission 2024

The church supported a mission to Malawi through donations of clothing, funds, and Bibles. The Trustees plan to continue this support annually.

Financial Review**Principal Sources of Funding**

The charity's income is primarily derived from weekly offerings and tithes from members.

Results for the Year

The financial statements for the year are set out on the following pages and form part of this report.

Policies

As the church continues to grow, the Trustees intend to further strengthen governance arrangements and develop additional internal policies to support effective management.

Statement of Trustees' Responsibility

The Trustees are responsible for preparing this report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the charity's Constitution require Trustees to prepare financial statements that give a true and fair view of the charity's affairs.

In preparing the financial statements, the Trustees are required to:

- Select and apply suitable accounting policies consistently;
- Observe the principles of the Charities SORP;
- Make reasonable and prudent judgements and estimates;
- Prepare the accounts on a going concern basis unless inappropriate.

The Trustees are responsible for maintaining proper accounting records, safeguarding the charity's assets, and taking reasonable steps to prevent and detect fraud and other irregularities.

Approval

Approved by the Trustees:



Chairperson Signature: _____
 Date: 30/12/25

**CHRIST CENTRED CHURCH
INCOME STATEMENT
FOR THE YEAR ENDED 5 APRIL 2025**

| | 2025 | 2024 |
|--|-----------------------|-----------------------|
| | £ | £ |
| Income | 21,980 | 17,229 |
| Administrative expenses | (28,407) | (24,325) |
| Operating loss | <u>(6,427)</u> | <u>(7,096)</u> |
| (Expenditure Over Income) / Income Over Expenditure | <u>(6,427)</u> | <u>(7,096)</u> |
| | | |
| Transfers to Unrestricted General Fund | <u><u>(6,427)</u></u> | <u><u>(7,096)</u></u> |

**CHRIST CENTRED CHURCH
STATEMENT OF FINANCIAL POSITION
AS AT 5 APRIL 2025**

| | Notes | 2025 £ | 2024 £ |
|-----------------------------------|-------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 2 | 2,156 | 3,564 |
| Current assets | | | |
| Cash at bank and in hand | | 452 | 5,471 |
| Net current assets | | 452 | 5,471 |
| Net assets | | 2,608 | 9,035 |
| Represented By: | | | |
| Unrestricted General Funds | | 2,608 | 9,035 |

**CHRIST CENTRED CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2025**

Accounting Policies

1. Basis of Preparation:

The financial statements have been prepared based on the historical cost convention, which means that items are recognized at their original cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared following the Statement of Recommended Practice for Accounting and Reporting by Charities, as well as the Financial Reporting Standard for Smaller Entities, the Charities and Trustee Investment Act 2005, and the Charities Accounts Regulations 2006 (amended). The main accounting policies used in preparing the financial statements are listed below.

1.1 Fund Accounting:

Funds are classified as either Restricted Funds or Unrestricted Funds, defined as follows:

- **Restricted Funds:** These are funds that are bound by specific requirements regarding their use, which may be determined by the donor, authorized by them, or created by legal processes. However, these requirements must still fall within the overall objectives of the charity.
- **Unrestricted Funds:** These are funds that can be used at the discretion of the Trustees to further the objectives of the charity. If the Trustees choose to allocate specific portions of the Unrestricted Funds for a particular purpose, they are labeled as a separate fund, but this is only for administrative purposes and does not limit the Trustees' ability to utilize the fund as they see fit.

1.2 Income Recognition:

Income is only recognized in the financial statements once the charity has the right to receive it, there is a high likelihood of actually receiving the income, and the amount of income can be measured with a reasonable degree of certainty.

1.3 Donations:

Donations received by the charity are only recognized in the financial statements when there is evidence that the charity has the right to the donation, it is highly likely that the donation will be received, and the amount of the donation can be reliably measured. Normally, the charity is entitled to the donation as soon as it is received. However, if a donation is subject to certain conditions that require the charity to perform specific actions before being entitled to the funds, the donation is deferred and not recognized until either the conditions are fully met or the charity has complete control over fulfilling those conditions, and it is highly probable that they will be fulfilled during the reporting period.

1.4 Other Trading Activities:

The income generated from the charity's trading activities, including activities that aim to raise funds for the charity and income from fundraising events, is recognized in the financial statements once the charity has the right to receive the income, there is a high likelihood of receiving the income, and the amount of income can be measured with reasonable certainty.

1.5 Expenditure Recognition:

Liabilities are recognized as expenses in the financial statements when the charity is legally or constructively obligated to pay for them. This recognition happens as soon as there is a commitment to the expenditure, it is highly probable that the obligation will need to be settled, and the amount of the obligation can be measured or estimated with reasonable accuracy.

Liabilities are initially measured at their historical cost when they are recognized in the financial statements. Subsequently, they are measured at the best estimate of the amount needed to settle the obligation at the reporting date.

All expenses, including support and governance costs, are recorded on an accrual basis in the financial statements. These expenses are allocated or distributed to the appropriate expense categories, and additional information on how this allocation is done is provided in more detail below.

1.6 Expenditure on Charitable Activities:

The expenditure on charitable activities includes all expenses incurred by the charity in carrying out activities that promote its charitable objectives for the benefit of its beneficiaries. This includes the costs of support and governance that are allocated to charitable activities. The Statement of Financial Activities shows the costs of charitable activities, which include both the costs of providing direct services and any grant awards paid if applicable.

1.7 Activity-Based Reporting:

In order to fully comply with the Statement of Recommended Practice, income and expenditure would need to be reported by activity. However, the Trustees believe that the charity's activities are interconnected, and therefore, activity-based reporting would be difficult to calculate and would not provide any additional value to the users of the financial statements. As a result, these financial statements do not provide any further breakdown or analysis of income and expenditure by activity.

1.8 Tangible Fixed Assets:

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- **Computer Equipment:** 20% Straight Line Method
- **Sound Equipment:** 20%, 50%, and 33.33% Straight Line Method

1.9 Debtors:

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt. Prepayments are valued at the amount prepaid at the reporting date.

1.10 Creditors:

Creditors are recorded in the financial statements when the charity has a current obligation as a result of a past event, which is likely to result in the transfer of an economic benefit, typically in the form of a cash payment, to a third party. The amount of the obligation to be settled can be reliably measured or estimated.

2. Tangible fixed assets

| | Sound equipment £ | Computer equipment £ | Total £ |
|--------------------------|-------------------------|----------------------------|------------|
| Cost or valuation | | | |
| At 6 April 2024 | At cost 3,290 | At cost 4,076 | 7,366 |
| At 5 April 2025 | 3,290 | 4,076 | 7,366 |
| Depreciation | | | |
| At 6 April 2024 | 1,912 | 1,890 | 3,802 |
| Charge for the year | 593 | 815 | 1,408 |
| At 5 April 2025 | 2,505 | 2,705 | 5,210 |
| Net book value | | | |
| At 5 April 2025 | 785 | 1,371 | 2,156 |
| At 5 April 2024 | 1,376 | 2,186 | 3,564 |

3. Debtors: Amounts Falling Due Within One Year

| | 2025 (£) | 2024 (£) |
|---------------|----------|----------|
| Prepayments | - | - |
| Other Debtors | - | - |
| Total | - | - |

Note: There is no debtors balance at the year-end.

4. Cash at Bank and in Hand

| | 2025 (£) | 2024 (£) |
|--------------|----------|----------|
| Cash in Hand | - | - |
| Cash at Bank | 452 | 5,471 |
| Total | 452 | 5,471 |

5. Creditors: Amounts Falling Due Within One Year

| | 2025 (£) | 2024 (£) |
|----------------|----------|----------|
| Accruals | - | - |
| Other Payables | - | - |
| Total | - | - |

Note: There is no creditors balance at the year-end.

6. Unrestricted Fund

| | Balance at April 5, 2024 (£) | Transfers During the Year (£) | Balance at April 5, 2025 (£) |
|---------------------------------|------------------------------|-------------------------------|------------------------------|
| General Fund | 9,035 | -6,427 | 2,608 |
| Other Funds | - | - | - |
| Total Unrestricted Funds | 9,035 | -6,427 | 2,608 |

7. Staff Costs and Expenses

| | 2025 (£) | 2024 (£) |
|-----------------------|----------|----------|
| Remuneration | - | - |
| Salaries | - | - |
| Social Security Costs | - | - |
| Pension | - | - |
| Total | - | - |

8. Trustees' Remunerations and Related Party Transactions

The trustees received no remuneration during the year (2024: £Nil).
During the year, the following transactions with related parties took place:

| | 2025 (£) | 2024 (£) |
|----------------------------|----------|----------|
| Related Party Transactions | - | - |
| Total | - | - |

9. Contingent Liabilities

Christ Centred Church does not have any contingent liabilities or commitments during the year.

10. Pension Costs

The church operates an auto-enrolment pension scheme for its employees. The scheme and its assets are held by individual managers.

The pension charge represents contributions due from the church, which amounted to £Nil (2024: £Nil).

**CHRIST CENTRED CHURCH
DETAILED INCOME AND EXPENSE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2025**

| | 2025 | 2024 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Income | | |
| Tithes | 16,095 | 12,936 |
| Other Income | 5,885 | 4,293 |
| | <u>21,980</u> | <u>17,229</u> |
| Administrative expenses | | |
| Travel and subsistence | 3,035 | 4,072 |
| Motor expenses | 862 | 367 |
| Rent | 6,418 | 6,401 |
| Accommodation | 3,513 | - |
| Use of home | - | 148 |
| Telephone and Internet | 1,339 | 1,248 |
| Stationery and printing | 157 | - |
| Conference Fee | - | 4,160 |
| Subscriptions | 5 | 9 |
| Insurance | - | 2,673 |
| Software | 139 | 2,303 |
| Depreciation | 1,408 | 1,588 |
| Donations | 796 | 720 |
| Sundry expenses | 1,287 | 216 |
| Accountancy fees | 1,240 | 420 |
| Mission Expenses | 8,208 | - |
| | <u>28,407</u> | <u>24,325</u> |
| Operating loss | <u>(6,427)</u> | <u>(7,096)</u> |
| (Deficit)/Surplus | <u>(6,427)</u> | <u>(7,096)</u> |

Independent examiner's report on the accounts

Independent Examiner's Report to the Trustees of Christ Centred Church

I report on the accounts of the charity **Christ Centred Church (SC050677)** for the year ended **5 April 2025**, which are set out on pages **[01 to 02]**.

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 trustees have determined 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 any matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was conducted 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 involves consideration of any unusual items or disclosures in the accounts, and I have sought explanations from the trustees concerning 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:
 - o to keep accounting records in accordance with **Section 44(1)(a)** of the 2005 Act and **Regulation 4** of the 2006 Accounts Regulations; and
 - o 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 to enable a proper understanding of the accounts to be reached.
-

Name:

[REDACTED]

AMZES ACCOUNTANT

Unit 14 East Shopping Centre 232-236 Green Street, London, England, E7 8LE

Professional Qualification:

ACCA – Professional Accountant

Date:

27 December 2025