

Christ Ambassadors Community Church of God

Scotland · Charity number SC050727

Details

Status	Active
Legal form	Unincorporated association
Part of	Church Of God Scotland (SC005253)
Registered	2021-01-28
Register	View on the OSCR register

Contact

Address 56 Stock Street
Paisley
PA2 6NL

Activities

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

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the advancement of citizenship or community development', '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', 'the promotion of religious or racial harmony', '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 primary objective is the advancement of religion in Scotland, by providing a place where people can come together for the purposes of Christian worship and fellowship, promote respect and compassion, as well as making people feel valued in the local community. Other objectives include: The prevention and relief of poverty. The advancement of citizenship and community development. The provision of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. The promotion of religious and racial harmony. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

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

Objectives: Charity's objects are: (i) The advancement the Christian religion. (ii) The prevention and relief of poverty. (iii) The advancement of citizenship and community development. (iv) The provision of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. (v) The promotion of religious and racial harmony. (vi) The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. In furtherance of the above

objects, Christ Ambassadors Community Church of God will: (i) Provide religious services, which will promote respect and compassion, as well as making people feel valued in the local community. (ii) Provide educational activities which will promote other cultures in a way that helps them to integrate into the local community. (iii) Provide educational activities which will promote literacy in the local community, which will help disadvantaged groups. (iv) Provide educational activities which will promote greater understanding of Christian values in the local community. (v) Identify and support those in the community with difficulties due to age, ill health, disability or any other dilemma a person might face. (vi) Provide activities and services aimed at improving the quality life for all as well as helping every individual feel valued in the local community.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£31,852	£24,947	-	0
2024-06-30	£25,192	£21,204	-	0
2023-06-30	£28,423	£21,249	-	0
2022-06-30	£22,506	£17,192	-	0

Christ Ambassadors Community Church of God

Scotland - Charity number SC050727

Accounts

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

TRUSTEES' ANNUAL REPORT AND

FINANCIAL STATEMENTS

For the Period Ending 30th June 2025

Table of Contents

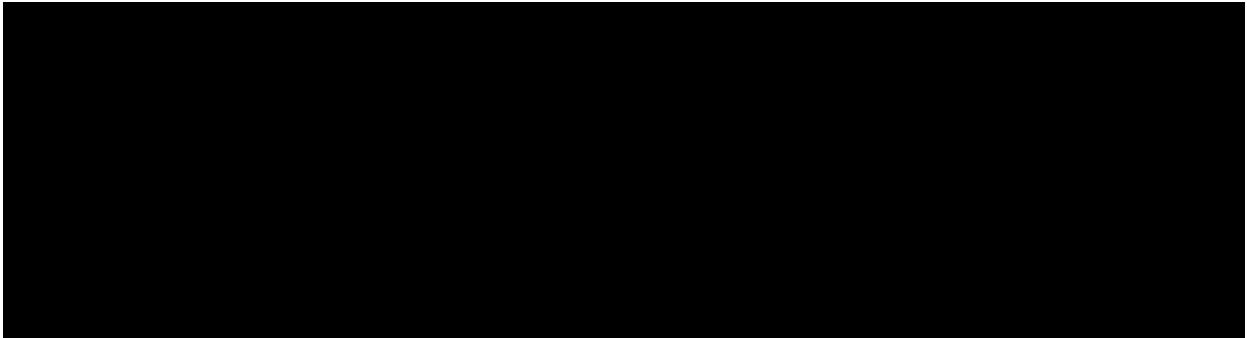
	Page
Reference and Administrative Details	3
Trustees Annual Report	4
Independent Examiner's Report	8
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13

Reference and Administrative Details

Charity Name: Christ Ambassadors Community Church of God

Charity Registration No: SC050727

Registered Office:



Trustees Resigned: Nil

Bankers: Bank of Scotland

Independent Accountants: Ethnic Minority Resource Centre
Suite 5.6, 5th Floor
Standard Buildings
94 Hope Street
Glasgow, G2 6PH

Independent Examiner: HPJ Accountancy & Consultancy Ltd
Suite 5.6, 5th Floor
Standard Buildings
94 Hope Street
Glasgow, G2 6PH

Trustees' Annual Report For the Year Ended 30 June 2025

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30th June 2025.

Structure, Governance and Management

Constitution

Christ Ambassadors Community Church of God (CAC hereafter) is a registered Scottish Charity (SC050727), with effect from 28 January 2021. All its affairs are governed by the Board of Trustees as stipulated in the terms of the Charity Constitution.

Composition and Appointment of Trustees

The constitution stipulates that Board of Trustees shall consist of not less than 3 members and not more than 7 members at any time. Any person who wishes to become a Trustee must be a member of the congregation and thereon be nominated for candidacy and elected by the general assembly.

Therefore, Trustee appointment is in accordance with the constitution. On 1st July 2024, the Board comprised Six members. No Trustee resigned, and none was appointed to the Board during the year ended 30th June 2025. The CAC is responsible for induction of any new elected Trustee which involves awareness of Trustees' responsibilities, the Governing document(s), administrative procedures, the history, and theological underpinning of the CAC Church and Charity.

In accordance with our governing document, a new Trustee would receive copies of the previous year's annual report and accounts as well as a copy of the Office of Scottish Charity Regulator leaflet; "The Essential Trustee: What do you need to know". Additionally, a new Trustee would undergo formal induction prior to becoming a fully functioning member of the CAC Board of Trustees.

Organisational structure

The constitution gives the trustees the power to apply the funds in such a manner as they think fit. The Trustees are the managerial arm of the charity. They meet regularly and make decisions for and on behalf of the church. Major

decisions of a managerial and financial nature are minuted.

Management and Governance

The charity is controlled by its governing document, a constitution, and constitutes a Scottish Charitable Incorporated Organisation (SCIO). For Trustees meetings, a quorum shall comprise of at least three of the Trustees and decisions shall be made based on a majority vote.

The Trustees shall be responsible for the finances of the charity and the preparation of the annual accounts which shall be independently examined or audited as required by statute and made available for public scrutiny if required.

Objectives and Activities

The charity's primary objective is the advancement of religion in Scotland, by providing a place where people can come together for the purposes of Christian worship and fellowship, promote respect and compassion, as well as making people feel valued in the local community.

Other objectives include: The prevention and relief of poverty. The advancement of citizenship and community development. The provision of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. The promotion of religious and racial harmony. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Main activities in relation to these objects

Being an integral part of the Church of God Scotland and the Paisley Christian community in particular, we organise weekly gatherings for the church members for prayers, Bible study and Christian worship. These gatherings are also open to the public. We also organise various activities for different departments within the church including the children's ministry (weekly), the Youth Ministry (weekly), the Women's Ministry (monthly) and the Men's Ministry (monthly). Below is a highlight of activities undertaken during the year to 30th June 2025.

Additionally, we made some achievements in line with our projections for 2024/25 by successfully undertaking the following activities.

- We celebrated Christmas 2024 with a marriage and relationship workshop, followed by couples' dinner which was open to all couples in our membership, and it was very well attended. We also celebrated New Year and Ester 2025 with all our church members. Specifically, we

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

organised Christmas and New Year services and celebrations at our main auditorium in Paisley which was very well attended by church members as well as invited guests.

- We had a glorious baptism service in March 2025 whereby five members who had faithfully and successfully undergone baptismal classes were baptised in our main auditorium in Paisley. Also in March, we had our Annual General Meeting at our premises in Paisley which was open to all CAC members and was very well attended.
- We participated in the annual CoG National Youth Camp by part-funding 10 (ten) of our young people to attend and participate in the national youth camp. Testimonials from our young people regarding the youth camp have been exceptional.
- The CAC church also supported some of our members who were in financial distress in the form of trustee-approved repayable grants in line with the provisions of our 'Governing Document' as well as our 'Repayable Grants Policy'. 100% of the grants were repaid by the end of the current financial year under review (to 30th June 2025).
- The following ministries within the CAC church had their annual thanksgiving celebrations during the year to 30th June 2025. The Children's ministry, the Women's ministry and the Men's ministry. We also had the CAC evangelism and barbecue at our premises, and it was a success.

We are working hard to inter-relate and provide bilateral support to other community churches and different organisations. Therefore, we would like to welcome other communities to attend our gatherings as well as learn our faith.

Financial Review

General review:

During the financial year ending on 30th June 2025, the total income amounted to £31,852, which consists of income from donations, offerings and tithes collected from the congregation. The total expenditure for the year was £24,947. The overall annual financial result was an operational surplus of £6,905.

Reserve Policy

The church leadership has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between three and six months of the resources expended, which equates to £6,237 to £12,474 in general funds. At this level, the trustees believe that it would be able to continue the current activities of the charity even

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves which amount to £22,252 is a good level and the trustees are satisfied with this position.

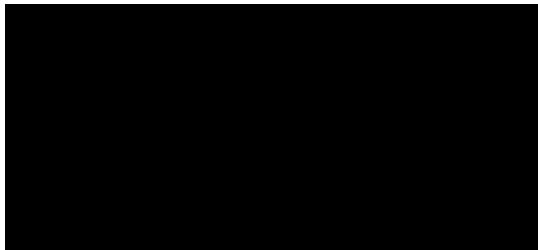
Risk management

The Board of Trustees is aware and has assessed the major risks to which Christ Ambassadors Community Church (CAC – Church) is exposed, those related to the operations and finances and is satisfied that the systems in place are robust enough to mitigate all major risks.

Future Plans

The Trustees plan to continue to promote the Christian religion by involvement in the community and beyond as set out in the objectives. By popular demand, we hope to undertake most, if not all, of the aforementioned activities during the 2025-26 financial year.

Approved by the trustees on 27th October 2025 and signed on their behalf by:



Vice-Chair and Senior Pastor

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Christ Ambassadors' Community Church of God (CAC - Church).

I report on the financial statements of the charity for the period ended 30th June 2025, which are set out on pages 10 to 17.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 449(1) (c) of the 2005 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 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 connection with 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 Regulations, and
- To prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations (as amended)

Have not been met

2. I would however recommend that the charity continue to maintain all accounting documents and records in accordance with the 2005 Act, and the accounts should comply with Regulation 9 of the 2006 Accounts Regulations (as amended).

HPJ - CA

Suite 5.6, 5th Floor,

Standard Buildings

94 Hope Street

Glasgow, G2 2QZ

Relevant professional qualifications and body

Qualified Accountant - AIA

Affiliate Member of ACIE

Statement of Financial Activities
For the period ending 30th June 2025

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024	Notes
	£	£	£	£	
Income & Endowments from:					
Donations & Legacies	18,752	8,619	27,371	20,755	3
Charitable Activities	4,481	0	4,481	4,437	4
Investments	0	0	0	0	5
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	23,233	8,619	31,852	25,192	
Expenditure on:					
Raising Funds	0	0	0	0	
Charitable Activities	24,376	71	24,447	20,454	6
Other	<u>500</u>	<u>0</u>	<u>500</u>	<u>750</u>	7
Total	24,876	71	24,947	21,204	
Net gains/(losses) on investments					
Net income/(expenditure)	-1,643	8,548	6,905	3,988	
Transfers between funds	0	0	0	0	
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets	0	0	0	0	
Gains/(losses) on investment assets	0	0	0	0	
Actuarial gains/(losses) on defined benefit pension schemes	0	0	0	0	
Net movement in funds	-1,643	8,548	6,905	3,988	
Reconciliation of funds					
Total funds brought forward	24,193	0	24,193	20,205	
Total funds carried forward	22,550	8,548	31,098	24,193	

The statement of financial activities includes all gains and losses in the year. All incoming resources, and resources expended derived from continuing activities.

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

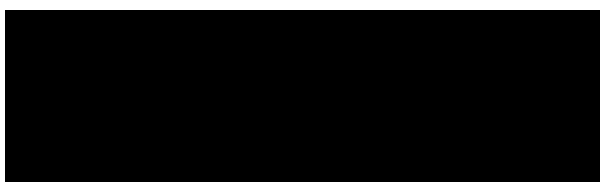
Balance Sheet

As at 30th June 2025

	2025	2024	
Fixed Assets			
Tangible Assets	2,702	1,959	9
Investments	<u>0</u>	<u>0</u>	
Total Fixed Assets	2,702	1,959	
Current Assets			
Debtors	150	4,900	
Income accrued	4,481	5,674	10
Cash at bank & in hand	<u>24,665</u>	<u>12,410</u>	
Total Current Assets	29,296	22,984	
Liabilities			
Creditors amount falling due within one year	<u>900</u>	<u>750</u>	11
Net Current assets	28,396	22,234	
Total assets less current liabilities			
Creditors amount falling due after one year	0	0	
Net Assets	<u>31,098</u>	<u>24,193</u>	
The funds of the charity:			12
Church Building Reserve	0	0	
General Reserve - Adjusted	0	0	
Unrestricted income funds	22,550	24,193	
Restricted income funds	8,548	0	
Total Funds	<u>31,098</u>	<u>24,193</u>	

The notes at pages 12 to 16 form part of these accounts.

Approved by the trustees on 25th October 2025 and signed on their behalf by:



Chairperson

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

Statement of Cash Flows
For the year ending 30th June 2025

	2025	2024
Cash flows from operating activities:		
<i>Net cash provided by (used in) operating activities</i>	<u>13,696</u>	<u>(754)</u>
	13,696	(754)
Cash flows from investing activities:		
Purchase of Office Equipment	(1,441)	0
Proceed from Sales of Investment	0	0
Interest	<u>0</u>	<u>0</u>
Net cash provided by (used in) investing activities	(1,441)	0
Cash flows from financing activities:		
Cash inflows from Borrowing	<u>0</u>	<u>0</u>
Net cash provided by (used in) financing activities	0	0
Increase (decrease) in cash & cash equivalents in the year	12,255	(754)
Cash & cash equivalents at the beginning of the year	<u>12,410</u>	<u>13,164</u>
Total cash & cash equivalents at the end of the year	24,665	12,410
Reconciliation of net income/(expenditure) to net cash flow from operating activities.	6,905	3,988
Adjustments for:		
Depreciation charges	676	490
(Gains)/losses on investments	0	0
Dividends, interest & rent from investments	0	0
Loss/(profit) on sale of fixed assets	0	0
(Increase)/decrease in stocks	0	0
(Increase)/decrease in debtors	5,965	(5,482)
Increase/(decrease) in creditors	<u>150</u>	<u>250</u>
Net cash provided by (used in) operating activities	13,696	(754)
Analysis of cash and cash equivalents		
Cash at Bank and in hand	24,665	12,410
Notice deposits (less than 3 months)	0	0
Overdraft facility repayable on demand	0	0
Total bank and cash equivalents	24,665	12,410

13

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements is as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Christ Ambassadors' Community Church meet the definition of a public benefit entity under FRS 102

Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items were required.

c) Preparation of the accounts on a going concern basis

The Trustees believe there is no foreseeable circumstance to restrict the Charity from continuing a Going Concern.

d) Income

Income is recognised when received. However, in accordance with FRS102, income is accrued if not received in the financial year commensurate with the activity of the charity.

e) Interest receivable

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.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific artistic projects being undertaken by the Charity.

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7

i) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance method, as follow; Office furniture and equipment at 20%, and Motor Vehicle at 20%. Church Building is not depreciated.

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Transition to FRS 102

No subsequent restatement of items has been required in making the transition to FRS 102. The charity prepared the accounts on accrual basis and in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP [FRS 102]), and Companies Act 2006.

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

2. Legal status of the Charity

Christ Ambassadors' Community Church of God (CAC - Church) was recognised as a Scottish charity with effect from 28th of January 2021. The Charity is administered in accordance with the terms of the Charity Constitution.

<u>3. Income from donations and legacies</u>	<u>2025</u>	<u>2024</u>
General Donations	<u>27,371</u>	<u>20,755</u>
	27,371	20,755

Christ Ambassadors' Community Church of God (CAC - Church) is grateful to the charities who gave grant funding. In accordance with FRS102 and the Charities SORP not recognised in the accounts.

4. Income from charitable activities

Gift Aid Claim Accrued	4,481	3,200
Small Donations Claim	<u>0</u>	<u>1,237</u>
	4,481	4,437

5. Investment Income

Bank interest	0	0
---------------	---	---

6. Analysis of expenditure on Charitable Activities

Restricted

Training	0	0
Salaries	0	0
Other	<u>71</u>	<u>0</u>
	71	0

Unrestricted

General Expenses	24,376	21,249
Total	24,447	21,249

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

7. Analysis of governance & support costs

Professional fees	500	750
Salaries, wages & related costs	0	0
General office & general charity expenses	0	0

8. Analysis of staff costs

Salaries & Wages	0	0
------------------	---	---

The charity Trustees did not receive any benefits from employment. No charity trustee payment for professional services nor had personal expenses reimbursed. There was no party transactions. The Charity does not operate a defined contribution pension scheme there is no pension cost charged for the period to represent contribution payable to the scheme.

9. Tangible Fixed Assets

<u>Cost</u>	<u>Equipment</u>
	£
At 1st July 2024	4,016
Acquisitions during the year	1,419
Revaluations	-
Disposals	-
At 30th June 2025	<u>5,435</u>
<u>Depreciation</u>	
At 1st July 2024	2,057
Charge for the year	676
Disposals	-
At 30th June 2025	<u>2,733</u>
Net book value at 30th June 2025	<u>2,702</u>
Net book value at 30th June 2024	<u>1,959</u>

Equipment is depreciated at 20% Reducing Balance Method.

10. Debtors & Accrued Income

Other Debtors	4,481	5,674
Total	4,481	5,674

CHRIST AMBASSADORS' COMMUNITY CHURCH OF GOD (CAC - CHURCH)

11. Liabilities: amounts falling due within a year.

Accrued expenses	900	750
------------------	-----	-----

12. Funds of the charity

General Reserves (Accruals)	0	0
-----------------------------	---	---

Bank and Cash – Unrestricted	15,818	12,410
-------------------------------------	---------------	---------------

Bank – Restricted	8,846	0
--------------------------	--------------	----------

Other	<u>0</u>	<u>0</u>
-------	----------	----------

Total of bank account	<u>24,664</u>	12,410
------------------------------	----------------------	---------------

Unrestricted income funds	22,252	24,193
---------------------------	--------	--------

Restricted Income Funds	8,846	0
-------------------------	-------	---

Total funds of the charity	31,098	24,193
-----------------------------------	---------------	---------------

13. Cash flows from operating activities

Net movement in funds	6,905	3,988
-----------------------	-------	-------

Bank and Cash in hand	24,664	12,410
-----------------------	--------	--------