

Scottish Charity No. SC051107

Romanian Pentecostal Church Bethlehem – Glasgow SCIO

Trustees' Report and Financial Statements
For the year to 31 July 2025

Romanian Pentecostal Church Bethlehem – Glasgow SCIO

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Romanian Pentecostal Church Bethlehem – Glasgow SCIO

Report of the Trustees for the year ended 31 July 2025

The Trustees are pleased to present their report together with the financial statements of the Church for the year ended 31 July 2025.

Church address	OSCR registered address
2 Cadzow Drive	37 Balgrey Crescent
Cambuslang	Barrhead
Glasgow	Glasgow
G72 8ND	G78 2NE

Status of Charity and Governing Document

Romanian Pentecostal Church Bethlehem – Glasgow SCIO ('the Church') was registered as a SCIO on 8 July 2021, having been set up 8 years before as an unincorporated organisation. The charity registration number is SC051107.

Objectives

The Church's purpose, as laid out in its governing document, are the advancement of religion, specifically the Christian faith, with particular focus on the Romanian-speaking community, through the encouraging of meaningful, Christ-centred relationships and the provision of relevant resourcing through attending conferences and meetings, visiting churches and church leaders for the purpose of equipping those attending better to achieve these objects, the giving of financial support where deemed appropriate and the facilitating of the empowering of churches by God's Spirit to grow his kingdom in Scotland and its overseas mission and charitable initiatives.

Trustees and Office Bearers

Management of the Church remains with the Elders who are also the Trustees. The constitution requires a minimum of 3 trustees to serve at any time.

The Trustees who served during the financial year and until the date of this report are:



The Leadership team meet on the third Saturday of each month.

New Trustees can be appointed at any time who have the unanimous approval of the existing Trustees.

Activities and achievements

The Church meets for worship on a Sunday morning at 10am and on a Thursday evening at 8pm. There are between 60 and 80 worshippers at the Sunday morning service, with less at the evening service. The preaching is covered by a number of different people including some of our Deacons, visiting pastors from the London Romanian church and others. There is a Sunday School held during our Sunday morning worship service for our young people. We have 2 choirs which meet for practice on Friday and Saturday evenings.

We hosted one church members' dinner during the year to enable us to bring everyone together in a time of fellowship.

Romanian Pentecostal Church Bethlehem – Glasgow SCIO

Report of the Trustees for the year ended 31 July 2025

Activities and achievements (continued)

Our focus this year has been on the spiritual growth of our congregation. We have been very privileged to have a dedicated team from London joining us at weekends to teach our orchestra choir and we were excited to hear them sing for us before the summer holiday.

We have been able to spend more time this year with our community families who have benefited from counselling by our elders and deacons who visit them regularly, speak with them, give them hope and pray with them. Our community has grown with 4 more members in the last few months.

We also took our youth on an excursion to the beautiful Scottish mountains and enjoyed a picnic and singing together. Then, just before the summer holidays, our youth supervisor deacons took them all out for dinner.

From the beginning of this year till summer, we have had many meetings and discussions about our plans to renovate the church – see Future plans below.

Finally, from a governance perspective, we are pleased to report that the charity is now better organised and the trustees have a much better understanding of their responsibilities.

Future plans

This year, we plan to carry out a major refurbishment to our church building, starting in October 2025. The work required has been costed at £134,000 for materials only. Our church leaders in London have, since year-end, donated £60,000 to our refurbishment which will be in our accounts next year. Our members have also been raising significant funds for this refurbishment and at the date of this report had raised a further £14,000 towards the work. More is anticipated over the coming weeks.

The extent of the work means that the church building will have to be closed for some of the year. Once complete, the building will be 'fit for purpose' for the church for many years to come.

Financial review

Results for the year

The financial statements for the period are set out on pages 4 to 6. The Receipts and Payments Account on page 4 reflects a surplus for the year of £1,632 (2024: deficit of £611). Total reserves amounted to £1,530 (2024: -£102).

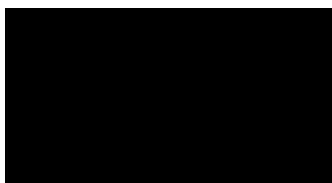
Reserves policy

To ensure the continuing operations of the Church, the Trustees have set a reserves policy which aims to hold £2,000 in the bank at any time. This policy has not been met again in the current year but is in a significantly better position than in the previous year. Continued focus by the trustees will be on meeting this target.

Thanks

The Trustees are grateful for the financial support of all our individual donors who provided us with funding during the year and for our volunteers who provide support with the operations and administration of the Church.

The accounts were approved by the Trustees on 22 October 2025 and signed on their behalf by:



Romanian Pentecostal Church Bethlehem – Glasgow SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 July 2025

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 4 to 6.

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 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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, one matter has come to my attention

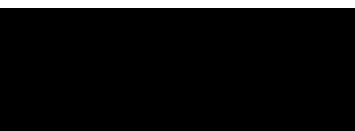
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

This matter relates to the books and records of the charity which are not adequate to enable me to form an opinion on the completeness of the recording of the income and expenses of the charity. The charity did not operate a bank account for the full year and some expenses were paid on behalf of the charity by the trustees and not recorded in the books of the charity. These matters are being addressed with some urgency in the current year.



Director
Cornerstone Accounting

11 Erngath Road
Bo'ness
EH51 9DP

Date: 22 October 2025

Romanian Pentecostal Church Bethlehem - Glasgow SCIO

Receipts and Payments Account

For the year ended 31 July 2025

	Unrestricted funds £	2025 Total £	Unrestricted funds £	2024 Total £
Receipts				
Church collections	14,209	14,209	14,345	14,345
Other donations	-	-	2,185	2,185
Foodbank contribution to utilities	1,000	1,000	-	-
Total receipts	15,209	15,209	16,530	16,530
Payments				
Church utilities	5,924	5,924	8,220	8,220
Church resources	-	-	347	347
Church maintenance	868	868	2,206	2,206
Church equipment	-	-	74	74
Compassion donations - local	-	-	900	900
Travel expenses	1,203	1,203	2,066	2,066
Hospitality:			3,028	3,028
Visitor accommodation	905	905	-	-
Orchestra teachers accommodation	3,689	3,689	-	-
Church leaders' meetings	212	212	-	-
Sunday School snacks	296	296	-	-
Independent examination	480	480	300	300
Total payments	13,577	13,577	17,141	17,141
Surplus/(deficit) for the year	1,632	1,632	(611)	(611)
Total funds brought forward	(102)	(102)	509	509
Total funds carried forward	1,530	1,530	(102)	(102)

The notes on page 6 form part of these financial statements.

Romanian Pentecostal Church Bethlehem - Glasgow SCIO

Statement of Balances

As at 31 July 2025

	Notes	Opening balance £	2025 Surplus for year £	Closing balance £	Opening balance £	2024 Deficit for year £	Closing balance £
Cash at bank and in hand							
Cash in hand		(102)	1,632	1,530	509	(611)	(102)
Total cash at bank and in hand		(102)	1,632	1,530	509	(611)	(102)

Represented by:

Unrestricted fund

General fund	2		1,530			(102)
Total funds			1,530			(102)

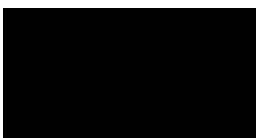
Statement of assets

	2025 £	2024 £
Church (at cost)	50,000	50,000
	50,000	50,000

Statement of liabilities

	2025 £	2024 £
Accounting and independent examination fees	480	400
	480	400

The financial statements on pages 4 to 6 were approved by the Trustees on 22 October 2025 and signed on their behalf by the undernoted:



The notes on page 6 form part of these financial statements.

Romanian Pentecostal Church Bethlehem - Glasgow SCIO

Notes to the financial statements

for the year ended 31 July 2025

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, on a receipts and payments basis and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as

Unrestricted funds comprise donations, grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

2. Unrestricted funds

	Balance at 1 Aug 2024 £	Receipts £	Payments £	Transfers £	Balance at 31 Jul 2025 £
General fund	(102)	15,209	(13,577)	-	1,530
Total unrestricted funds	(102)	15,209	(13,577)	-	1,530

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

3. Trustee and related party remuneration and expenses

No trustees or related parties received any remuneration or expenses for their services.