

**ROOTED CHURCHES SCIO**

**FINANCIAL STATEMENTS**

**FOR THE YEAR TO**

**31 MARCH 2025**

**Charity Number SC 052317**

Receipts and payments accounts							
For the period from	From			to	To		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	9,096				9,096	
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	581				581	
					-	
<b>A1 Sub total</b>	<b>9,677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,677</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</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>9,677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,677</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,692				1,692	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>1,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,792</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</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>1,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,792</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>7,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,885</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>7,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,885</b>	<b>-</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	-				-	
	Surplus / (deficit) shown on receipts and payments account	7,885				7,885	
						-	
						-	
	Cash and bank balances at end of year	7,885	-	-	-	7,885	-
	(Agree balances with receipts and payments account(s))						

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

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

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

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

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

Signature

Print Name

Date of  
approval

APPENDIX 1



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	April	2024	To	31	March	2025

Reference and administration details

Charity name	Rooted Churches SCIO
Other names charity is known by	
Registered charity number	SC052317
Charity's principal address	167 Ashkirk Drive
	Mosspark
	Glasgow
	Postcode: G52 1LA

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				
2				
3				
4				
5				
6				
7				
8				
9				
10				

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



APPENDIX 1

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	The charity trustees are those who initially supported the application to establish the charity and any others who are invited and appointed by the existing charity trustees. All charity trustees shall remain in office until the appointment is terminated in accordance with the terms of Clause 24 of the charity constitution.

Objectives and activities

Charitable purposes	The advancement of religion, specifically the Christian faith, primarily within Scotland by promoting and sustaining the development of new church initiatives to function consistent with the Christian Bible and the Statement of Faith of the charity as appended to the constitution.
Summary of the main activities in relation to these objects	<ol style="list-style-type: none"><li>1. Promoting church planning within Scotland.</li><li>2. Training of potential church planters</li><li>3. Facilitating the establishment of new churches.</li><li>4. Sustaining newly established churches until such time as they are ready to support themselves.</li><li>5. Partnering with churches looking to support new church plants.</li></ol>

Achievements and performance

Summary of the main achievements of the charity during the financial period	<ul style="list-style-type: none"><li>- Annual Rooted Conference held on 28<sup>th</sup>-30<sup>th</sup> Sep 2024 that served to equip existing Churches and Christians and promote church planting within Scotland.</li><li>- Since Sep 2024 a candidate has been, and continues to be sought, to participate in a church planting residency with Rooted Churches.</li><li>- Partnerships with various international churches continue to be forged with the aim of supporting church planting efforts through Rooted Churches. These partnerships have involved support in the form of prayer, friendship, resources and the sending of people to Scotland to serve alongside us in the above endeavours.</li></ul>
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## APPENDIX 1

### Financial review

**Brief statement of the charity's policy on reserves**

It is the policy of the trustees to deploy any funds secured to advance the activities of the charity rather than to build reserves, subject to retaining a reasonable working capital balance for the conduct of the operations.

**Details of any deficit**

There were no funds in deficit during the course of the year.

**Donated facilities and services (if any)**

The charity benefited from the voluntary contribution of time on the part of the trustees to initiate the formation of the charity and the early planning of the activities to be conducted by the charity.

### Other optional information

### Declaration

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

**Signed on behalf of the charity's trustees**

**Signature(s)**

**Full name(s)**

**Position (e.g. Chair)**

**Date**





## Rooted Churches SCIO

SC052317

## 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 £
North River Church (Parrish FL)	9,094				9,094	
					-	
					-	
Other individuals	2				2	
<b>Total</b>	<b>9,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,096</b>	<b>-</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 £
Conference merchandise sales	581				581	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>581</b>	<b>-</b>

## 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 £
Merchandise for current/future conferences	1,707				1,707	
Bank charges/reimbursements	- 15				- 15	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>1,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,692</b>	<b>-</b>



## Additional analysis (2)

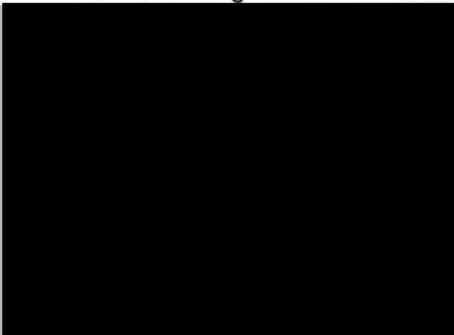
## 5 Breakdown of unrestricted funds

	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Unrestricted fund 5 - enter name of fund below	Unrestricted fund 6 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	9,096				9,096	
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	581				581	
<b>Sub total</b>	<b>9,677</b>	-	-	-	<b>9,677</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>-</b>	-	-	-	<b>-</b>	-
<b>Total receipts</b>	<b>9,677</b>	-	-	-	<b>9,677</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,692				1,692	
Grants and donations					-	
Governance costs:						
Audit / independent examination	100				100	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>1,792</b>	-	-	-	<b>1,792</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	-
<b>Total payments</b>	<b>1,792</b>	-	-	-	<b>1,792</b>	-
<b>Net receipts / (payments)</b>	<b>7,885</b>	-	-	-	<b>7,885</b>	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>7,885</b>	-	-	-	<b>7,885</b>	-

Nature and purpose of funds

# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Rooted Churches SCIO							
Registered charity number	SC048971							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	April	2024	to	31	March	2025	
Set out on pages	1 – 8 commencing from statement of Receipts & Payments						(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. 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention <del>other than that disclosed on the attached page*</del></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 understanding of the accounts to be reached.</li> </ol>							
Signed:					Date:	23/09/25		
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.