ROOTED CHURCHES SCIO

FINANCIAL STATEMENTS

FOR THE YEAR TO

31 MARCH 2026

Charity Number SC 052317

Office of the Scottish Charity Regulator

Rooted Churches SCIO

SC052317

Receipts and payments accounts

For the period from	Day	Month	Year	to	Day	Month	Year
	01	April	2025		31	March	2026

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 £
A1 Receipts						
Donations	9,353				9,353	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	353				353	581
					-	
A1 Sub total	9,706	-	-	-	9,706	9,677
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,706	-	-	-	9,706	9,677
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,871				6,871	1,692
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	250				250	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	7,121	-	-	-	7,121	1,792
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,121	-	-	-	7,121	1,792
Net receipts / (payments)	2,585	-	-	-	2,585	7,885
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,585	-	-	-	2,585	7,885

APPENDIX 2

Rooted Churches SCIO

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Section B Statement of balances

B1 Cash funds

	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 £
Cash and bank balances at start of year	7,885				7,885	-
Surplus / (deficit) shown on receipts and payments account	2,585				2,585	7,885
					-	
					-	
Cash and bank balances at end of year	10,470	-	-	-	10,470	7,885

(Agree balances with receipts and payments account(s))

B2 Investments

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

B3 Other assets

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

B4 Liabilities

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

B5 Contingent liabilities

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Lee Ballantine.	LEE BALLANTINE	05/10/26

APPENDIX 1

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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	2025	To	31	March	2026

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	Lee Ballantine			
2	Scott Hamilton			
3	Michael Alford		Appointed 1st Sep 2026	
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
Heidi Boyle	01 April 2025 – 03 December 2025

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	1. Promoting church planning within Scotland. 2. Training of potential church planters 3. Facilitating the establishment of new churches. 4. Sustaining newly established churches until such time as they are ready to support themselves. 5. Partnering with churches looking to support new church plants.

Achievements and performance

Summary of the main achievements of the charity during the financial period	• Annual Rooted Conference held on 26-29th Sep 2025 that served to equip existing Churches and Christians and promote church planting within Scotland. • September 2025 to January 2026 adverts run for church planters. • Continuing to grow and develop existing and new partnerships with various international churches 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. Reciprocal visits were also conducted to several partner churches.

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 for the purposes of running the charity according to its charitable purposes.

Other optional information

Following the resignation of one of the three trustees in December 2025, no replacement trustee was appointed until September 2026. Although the deficiency should have been addressed, this coincided with a period of inactivity within the charity and no decisions on charity affairs were required to be made by the trustees during this time. The remaining trustees appointed an additional trustee to fill the vacancy ahead of the annual conference organised by the charity in September 2026.

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)	Scott Hamilton	
Position (e.g. Chair)	Trustee	
Date	8th September 2026	

Rooted Churches SCIO

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Section C Notes to the Accounts

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

The general fund is for the conduct of the activities of the charity as stated in the Trustees report, namely:
1. Promoting church panting within Scotland
2. Training of potential church planters
3. Facilitating the establishment of new churches
4. Sustaining newly established churches until such time as they are ready to support themselves
5. Partnering with churches looking to support new church plants.

There are currently no other funds.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£
Travel to GCC conference in Dallas	1	1,159
Travel to Doxa, Rocklin CA	1	1,008
Golf hospitality with visiting speakers	2	80

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Rooted Churches SCIO

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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 £
North River Church (Parrish FL)	7,430				7,430	9,094
					-	
					-	
Others	1,923				1,923	2
Total	9,353	-	-	-	9,353	9,096
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

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 merchanidise sales	353				353	581
					-	
					-	
					-	
					-	
					-	
					-	
Total	353	-	-	-	353	581
	-	-	-	-	-	-

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 conferences	1,472				1,472	1,707
Bank charges/reimbursements	1				1	- 15
Travel expenses	2,167				2,167	
Visiting speaker costs	2,842				2,842	
Advertising & marketing	389				389	
					-	
					-	
					-	
					-	
					-	
Total	6,871	-	-	-	6,871	1,692
	-	-	-	-	-	-

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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	9,353				9,353	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	353				353	581
Sub total	9,706	-	-	-	9,706	9,677
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,706	-	-	-	9,706	9,677
					-	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,871				6,871	1,692
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	250				250	100
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	7,121	-	-	-	7,121	1,792
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	7,121	-	-	-	7,121	1,792
					-	
Net receipts / (payments)	2,585	-	-	-	2,585	7,885
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,585	-	-	-	2,585	7,885
					-	

Nature and purpose of funds

APPENDIX 3

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: SC052317

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	April	2025	**to**	31	March	2026

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

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.

Basis of independent examiner's statement

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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed on the attached page*

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, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed: Brian Miller **Date**: 06/10/26

Name: Brian Miller

Relevant professional qualification(s) or body: Institute of Chartered Accountants of Scotland

Address: 94 Blenheim Place
Aberdeen
AB25 2DY

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

As noted in the Trustees Annual Report, the resignation of one of the trustees in December 2025 resulted in a reduction in the number of trustees below the minimum number required. This was corrected in September 2026. As this coincided with a period of inactivity within the charity, no decisions were required to be made by the trustees from the time of the resignation until the appointment of the replacement. The governance failure has not therefore resulted in an abuse of trustee powers.