

The Church of God in Ayr SCIO

Trustees' Annual Report

Period ended 31 December 2025

The Church of God in Ayr

Scottish Charity Number: SC047484

7 Queen Street

Ayr

KA8 0DW

Charity Trustees

1. William Stewart
2. Kenneth Robertson
3. Derek Lindsay
4. Robin Smith

Objectives and activities

The charity objectives are the sharing of the good news of Jesus Christ and following His example in compassion and kindness to others.

The charity was registered on 7 June 2017 and in the calendar year 2025 have given £937.50 for relief of hardship in Malawi, £680 to a charity called Good News for Everyone and £590 to a local charity supporting homeless and addicted people called Wheels in Motion. We also supported a youth camp in Kilmacolm with £860 and a womens weekend with £270. £1,418 was donated to Fellowship Relief for the poor and £5,100 was gifted to evangelists who work in spreading the gospel in the UK and overseas.

Our weekly church meetings are a witness to our neighbours and for the worship of God.

Structure, governance and management

The charity has a constitution by which it is governed and the Trustees are active members of the Church of God.

Financial review

Total receipts for 2025 were £11,945 of which £3,940 was received into the general fund and £8,005 into various restricted funds. Payments during 2025 were £14,069 with £9,855 from restricted funds and £4,214 being from the general fund and mainly related to insurance and energy costs. The opening bank balance and savings bond was £23,715 therefore the year-end balance was £21,591.

Statement of the charity's policy on reserves

Reserves sufficient to cover one year's normal running costs should be held for any significant repairs to the church building.

Declaration

Signed on behalf of the charity trustees:

Derek Lindsay

Print name

DEREK LINDSAY

Designation

TRUSTEE

Date

25 August 2025

Independent Examiner's Report to the Trustees of The Church of God in Ayr SCIO

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity trustees consider 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 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 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 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 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:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

- 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 in order to enable a proper understanding of the accounts to be reached.

V. A. Davison

Name: Vivien Davidson *Davison*

Address: c/o 7 Queen Street, Ayr KA8 0DW

Date: May 2025

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	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 £
A1 Receipts						
Donations	3,687	8,005			11,692	14,483
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	253	-			253	72
Rents from land & buildings					-	-
Gross receipts from other charitable activities	-				-	-
A1 Sub total	3,940	8,005	-	-	11,945	14,555
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	3,940	8,005	-	-	11,945	14,555
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	4,214	-			4,214	4,020
Grants and donations		9,855			9,855	6,930
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	800
A3 Sub total	4,214	9,855	-	-	14,069	11,750
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	4,214	9,855	-	-	14,069	11,750
Net receipts / (payments)	(274)	(1,850)	-	-	(2,124)	2,805
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(274)	(1,850)	-	-	(2,124)	2,805

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	9,285	8,430			17,715	14,910
	Surplus / (deficit) shown on receipts and payments account	(274)	(1,850)			(2,124)	2,805
	Investment account	-				-	-
	Cash and bank balances at end of year	9,011	6,580	-	-	15,591	17,715
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Savings bond	General unrestricted	6,000	6,000
		Total	6,000	6,000

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

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

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

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

Signature

Print Name

Date of
approval

Derek Lindsay

DEREK LINDSAY

25/8/26

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

The advancement of religion. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Type of activity or project supported	Individual / Institution	Number of grants made	£
Lord Servants		12	5,100
Fellowship relief		1	1,418
Good News for Everyone		1	680
Wheels in Motion		1	590
Scottish Camp		1	860
Malawi appeal		1	937
Weekend Fund		1	270
		Total	9,855

none	
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Authority under which paid	£

none	
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	Number of trustees	£

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

Analysis of receipts and payments

	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 £
Collections	3,940	8,005			11,945	14,483
					-	
					-	
					-	
Total	3,940	8,005	-	-	11,945	14,483

reference

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

	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 £
	-				-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

	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 £
Heat light and power	2,173				2,173	2,021
Fire extinguishers					-	156
Literature	500				500	357
Flowers	15				15	
Urn and teapots	92				92	
Insurance	789				789	899
Gardiner	250				250	
District levy	330				330	330
PAT testing					-	136
Wine, cups, food	65				65	121
Miscellaneous	-				-	-
Total	4,214	-	-	-	4,214	4,020

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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	3,687				3,687	6,283
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Interest	253				253	72
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	3,940	-	-	-	3,940	6,355
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,940	-	-	-	3,940	6,355
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,214				4,214	4,020
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	800
Sub total	4,214	-	-	-	4,214	4,820
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,214	-	-	-	4,214	4,820
Net receipts / (payments)	(274)	-	-	-	(274)	1,535
Transfers to / (from) funds						
Surplus / (deficit) for year	(274)	-	-	-	(274)	1,535

Nature and purpose of funds

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Lord Servants	Charities	Local Outreach	Building fund		
Receipts						
Donations	3,965	4,040	-	-	8,005	8,200
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					-	
Sub total	3,965	4,040	-	-	8,005	8,200
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,965	4,040	-	-	8,005	8,200
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	5,100	4,755	-	-	9,855	6,930
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	5,100	4,755	-	-	9,855	6,930
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,100	4,755	-	-	9,855	6,930
Net receipts / (payments)	(1,135)	(715)	-	-	(1,850)	1,270
Transfers to / (from) funds						
Surplus / (deficit) for year	(1,135)	(715)	-	-	(1,850)	1,270

Nature and purpose of funds

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