Trustees' Annual Report and Financial Statements

For the Period: 20 November 2024 to 30 November 2025

Charity Name: The Good Part (HaTov) Gospel Church

Charity Registration Number: SC053792

Principal Address: HaTov Gospel Building, Drysdale Street, Alloa, Clackmannanshire, FK10 1JA

Part 1: Trustees' Annual Report (TAR)

1. Structure, Governance and Management

- **Governing Document:** The charity is controlled by its constitution, adopted on or prior to its date of registration.
- **Trustee Recruitment and Appointment:** New trustees are appointed by the existing board of trustees or elected by the church congregation in accordance with the charity's governing document.
- **Founding Congregation:** The church was birthed out of a small, dedicated group of 8 founding members, consisting of two adults and six children. This close-knit foundation forms the core spiritual community of the church.
- **Premises arrangements:** The church operates out of its primary premises on Drysdale Street under a **nil-payment tenancy agreement**, significantly reducing fixed capital overheads during its startup phase.
- **Trustees who served during this period:**
    1. Mr Esenowo John Emmanuel
    2. Mrs Gift John
    3. Mr Breakthrough John
    4. Mrs Roberta Nicoll

2. Objectives and Activities

- **Charitable Purposes:** The advancement of religion and the advancement of citizenship or community development through Christian worship, teaching, and local outreach in Alloa.
- **Main Activities:** During this inaugural period following registration, the church established regular Christian worship services, prayer meetings, and fellowship at the HaTov Gospel Building. A core focus was placed on children's ministry, local youth inclusion, and community pastoral care.

3. Achievements and Performance

- **Summary of the Year:** The primary achievement during this first reporting period was successfully establishing the church's spiritual home on Drysdale Street. Despite starting as a micro-congregation of 2 adults and 6 children, the church maintained consistent weekly gatherings, offering regular praise, worship, and spiritual support.
- **Youth Outreach and Free Musical Training:** The church has successfully attracted several local youths to its services. One of the church's young members voluntarily serves as the church drummer and has been providing free drum training to local youth. Other local young people have expressed interest in learning musical instruments, and the trustees plan to expand this music training program in the near future.
- **Pastoral and Hospital Care:** The church actively provided community support and pastoral care throughout the year. This included arranging numerous church visits to the hospital in Larbert and at home to support community members and trustees, specifically visiting trustee Mrs Roberta Nicoll during a period of illness admission.
- **Volunteer Contribution and Building Improvements:** To establish our presence in Alloa, the church purchased materials to create external signage for the HaTov Gospel Building. The erection and installation of these signposts were carried out completely free of charge by trustee volunteer labor.
- **Administrative Donations:** Due to tight financial constraints, the founding family voluntarily provided and financed all administrative materials, musical instruments, telephone and broadband bills, toiletries, and cleaning supplies at no cost to the church entity.
- **Public Benefit:** The church provided public benefit by keeping its doors open for religious services, pastoral care, and youth development. By utilising internal volunteer labour and direct family funding for overhead items, the trustees ensured that church funds were preserved efficiently to keep the facility running.

4. Financial Review

- **Financial Position:** The church's total income for its first operating period was **£2,145.13**, and total expenditure was **£2,110.80**, leaving a closing cash balance of **£34.33**. Main outgoings were limited to essential operational running costs, specifically utilities (gas and electricity), council tax, and signpost DIY materials.
- **Grant Funding:** The church successfully secured a specific **£500.00 grant from Alloa First (BID)** to fund the development and installation of the external church signposts.
- **Trustee Loans and Financial Support:** To ensure the church remained solvent during utility peaks, trustee Mr Esenowo John Emmanuel and family provided interest-free voluntary personal donations and loans directly into the church account.
- **Reserves Policy:** Due to the poor financial state and initial startup costs of the church, the trustees **were not able to retain any money for reserves** this period. All income was immediately utilized to cover vital utility and building operational debts. The trustees aim to establish a formal reserve policy once regular tithing increases.
- **Funds Definiton:** The church currently holds **no restricted funds**; all money received was fully utilized within general unrestricted operations.

Part 2: Receipts and Payments Account

Extracted and categorized directly from the church's Co-operative Bank ledger for the period ending 30 November 2025.

Category	Unrestricted Funds (£)	Total This Period (£)
Receipts (Money In)		
Voluntary Offerings, Tithes, and Trustee Loans	£1,645.13	£1,645.13
Grants (Alloa First Limited)	£500.00	£500.00
Total Receipts (A)	**£2,145.13**	**£2,145.13**

Part 4: Independent Examiner's Report to the Trustees

Report on the accounts of: The Good Part (HaTov) Gospel Church (SC053792) for the period ended 30 November 2025.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply.

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.

Independent examiner's statement: In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records have not been met, or that the accounts do not accord with those records.

Signed: A. Coulter (CTSI.)

Date: 28 · 8-2026

Name: ANTHEA COULTER

Address: 27 HIGH STREET. ALLOA FK10 1JF

Payments (Money Out)		
Utilities (Gas & Electricity)	~~£436.49~~ 486.49	£436.49
Council Tax (Clackmannanshire Council)	~~£251.34~~ 275.34	£251.34
Premises DIY, Signage Materials & Basic Ops	£~~1,422~~.97 1348.97	£1,422.97
Total Payments (B)	**£2,110.80** ✓	**£2,110.80** ✓
Surplus for the Period (A - B)	**£34.33**	**£34.33**

Part 3: Statement of Balances

Cash assets held on the final day of the financial year.

- **Bank Opening Balance** (as of 20 November 2024): **£0.00**
- **Bank Closing Balance** (as of 30 November 2025): **£34.33**

Approval and Sign-off

Approved by the Trustees on 28/08/2026 and signed on their behalf by:

Signature 1: [signature]

Print Name: Mr Esenowo John Emmanuel (Trustee)

Signature 2: [signature]

Print Name: Mrs Gift John (Trustee)

[illegible]

Part 4:Independent Examiner's Report

Independent Examiner's Report to the Trustees of The Good Part (HaTov) Gospel Church

I report on the financial statements of the charity for the period ended 30 November 2025

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 (44) (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 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.

Fraser Kennedy Fraser Kennedy (on behalf of Andrea Coulter Chief Officer CTSI)

Finance Officer

CTSI Ltd
27 High Street
Alloa
FK10 1JF

27 August 2026

The co-operative bank

List of transactions

Transactions List:

Transaction date	Account Number	Bank reference	Type of payment	Customer reference	Amount (GBP)	Additional Info
03/11/2025	0892996739022900	CARD 4988243098101524	National Giro Credit	1524 PO 16:11NOV03	178.51	
03/11/2025	0892996739022900	8700663702	Standing Order	SSE Energy Supply	-50.0	870066
03/11/2025	0892996739022900	17004578072590	Standing Order	Clackmannanshire C	-26.0	170045
03/11/2025	0892996739022900	18322	Standing Order	Kenwil Ltd	-104.0	80086400890548
03/10/2025	0892996739022900	17004578072590	Standing Order	Clackmannanshire C	-26.0	170045
15/09/2025	0892996739022900	AGR2261639-35	Standing Order	SSE Energy Supply	-150.0	20000093874796
09/09/2025	0892996739022900	18322	Standing Order	Kenwil Ltd	-102.0	80086400890548
08/09/2025	0892996739022900	CARD 4988243098101524	National Giro Credit	1524 PO 14:49SEP08	307.9	
01/09/2025	0892996739022900	Trip	Standing Order	Mr Esenowo John Em	-4.0	20567483247775
05/08/2025	0892996739022900	Trip	Standing Order	Mr Esenowo John Em	-140.0	20567483247775
04/08/2025	0892996739022900	17004578072590	Standing Order	Clackmannanshire C	-26.0	170045
14/07/2025	0892996739022900	18322	Standing Order	Kenwil Ltd	-51.0	80086400890548
14/07/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 SCREWFIX DIR	-18.99	
14/07/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 LIDL GB ALLOA	-2.49	
08/07/2025	0892996739022900	FRM 80485611608668	Faster Payment	Ian Neill	100.0	80485611608668

07/07/2025	0892996739022900	CARD 4988243098101524	National Giro Credit	1524 PO 16:22JUL07	141.7	
04/07/2025	0892996739022900	CARD 4988243098101524	National Giro Credit	1524 PO 11:39JUL04	60.0	
04/07/2025	0892996739022900	8700663702 (011385	Standing Order	SSE Energy Supply	-50.0	870066
04/07/2025	0892996739022900	17004578072493	Standing Order	Clackmannanshire C	-26.0	170045
17/06/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 MIDLINK M7-M8	-3.5	
17/06/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 NORTHLINK M1	-1.96	
17/06/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 CCC GBP 3.50	-0.09	
17/06/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 CCC GBP 1.96	-0.05	
09/06/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 VODAFONE LTD	-34.0	
03/06/2025	0892996739022900	LOAN TO HELP	Faster Payment	JOHN EMMANUEL E	50.0	20567483247775
02/06/2025	0892996739022900	LOAN TO HELP WITH	Faster Payment	JOHN EMMANUEL E	100.0	20567483247775
02/06/2025	0892996739022900	CARD 4988243098101524	ATM Debit	1524LINK04:46JU N02	-100.0	
06/05/2025	0892996739022900	17004578072590	Standing Order	Clackmannanshire C	-26.0	170045
01/05/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 VODAFONE LTD	-29.0	
01/05/2025	0892996739022900	0113858-DD01002686	First Direct Debit	SSE ENERGY SUPPLY	-36.49	185507
29/04/2025	0892996739022900	REFUND FOR PEAK	Faster Payment	JOHN EMMANUEL E	26.5	20567483247775
28/04/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 THE PEAK	-26.5	
28/04/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 ASDA STORES	-2.39	
25/04/2025	0892996739022900	CARD 4988243098101524	National Giro Credit	1524 PO 14:24APR25	73.82	

09/04/2025	0892996739022900	Signage	Standing Order	Mr Esenowo John Em	-150.0	20567483247775
03/04/2025	0892996739022900	17004578072590	Standing Order	Clackmannanshire C	-26.0	170045
27/03/2025	0892996739022900	Signage Part Pay	Standing Order	Mr Esenowo John Em	-300.0	20567483247775
26/03/2025	0892996739022900	AlloaFirst	Faster Payment	ALLOA FIRST LIMITE	500.0	83151500683751
19/03/2025	0892996739022900	Trip	Standing Order	Mr Esenowo John Em	-250.0	20567483247775
18/03/2025	0892996739022900	4988243098101524 CARD	Purchase	1524 B & Q 1253	-29.0	
17/03/2025	0892996739022900	CARD 4988243098101524	National Giro Credit	1524 PO 16:43MAR17	213.7	
03/03/2025	0892996739022900	17004578072590	Standing Order	Clackmannanshire C	-26.0	170045
17/02/2025	0892996739022900	8700663701	Standing Order	SSE Energy Supply	-100.0	870066
17/02/2025	0892996739022900	8700663702	Standing Order	SSE Energy Supply	-100.0	870066
13/02/2025	0892996739022900	CARD 4988243098101524	National Giro Credit	1524 PO 14:41FEB13	293.0	
03/02/2025	0892996739022900	17004578072590	Standing Order	Clackmannanshire C	-26.0	170045
03/01/2025	0892996739022900	17004578072493	Standing Order	Clackmannanshire C	-67.34	170045
02/01/2025	0892996739022900	Donations	Faster Payment	E John Emmanuel	100.0	11000107960992

income

SSE 436.49.

1645.13 donations
500.00 Alloa First

2145.13 Total