

Financial statements

Hope Community Church SCIO
For the year ended 31 March 2025

Prepared by Advanced Accounting (Scotland) Limited

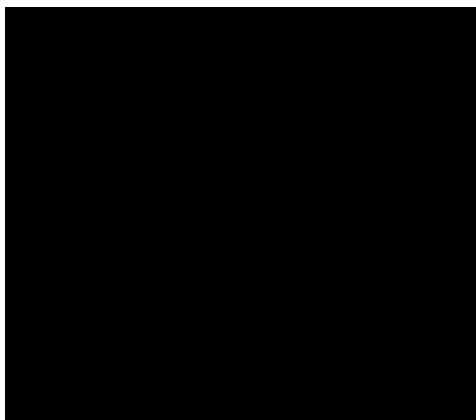
Contents

3	Directory
5	Trustees' Report
8	Client Approval
9	Independent Examiner's Report to the Trustees of Hope Community Church SCIO
11	Statement Of Financial Activities
12	Balance Sheet
13	Notes to the Financial Statements
17	Profit and Loss account detail

Directory

Hope Community Church SCIO
For the year ended 31 March 2025

Trustees



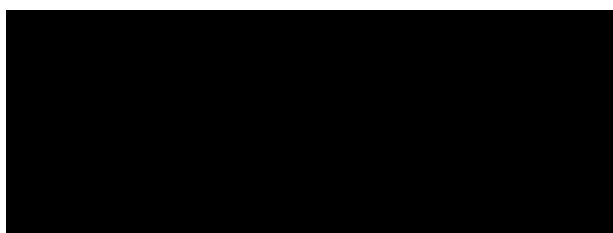
Principal office-bearers

Chairperson: 

Treasurer: 

Secretary: 

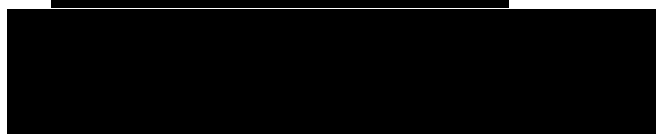
Address



Charity Registration Number

SC051694

Independent Examiner



Bankers

CAF Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent, ME19 4JQ

Virgin Money

7 Gold Street

Northampton

NN1 1EN

Trustees' Report

Hope Community Church SCIO
For the year ended 31 March 2025

The Trustees present the annual report together with the financial statements of the Charity for the period ended 31 March 2025. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice 2015 applicable to charities preparing their accounts under FRS102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Structure, governance and management

Hope Community Church SCIO operates where Trustees are elected by way of resolution passed by majority vote at a meeting of the fellowship. The Trustees ensure the Church also operates within the required OSCR regulations. Trustees will hold office for a period of three years and on the expiration of the term of Office the Trustee may stand for a further three years.

On 19 April 2022 Hope Community Church SCIO was registered with the Office of the Scottish Charity Regulator under charity number SC051694.

The Church is a Scottish Charitable Incorporated Organisation with the purpose of the advancement of religion. The Church has appointed a leadership team of trustees and members of the congregation.

Organisational structure

See above on structure, governance and management.

Major risks and management of those risks

The Trustees regularly consider the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The constitution of the Church outlines the following purpose statement:
To glorify the Triune God – Father, Son, and Spirit. In serving this aim, the Charity will seek and strive to point people to Christ, encourage individuals toward full devotion to Him, and support all believers in growing toward full maturity in Christ.

The Charity exists to promote Christianity across the Falkirk area, as well as throughout Scotland, the wider UK, and globally. It aims to encourage, promote, establish, and support Christian ministries through Bible teaching, evangelism and outreach, training, education, and study in the Reformed Christian faith. The Charity also seeks to relieve spiritual and physical poverty within a Christian context.

The Charity will support the following activities:

- The employment of a teaching pastor (initially on a temporary basis), along with associated expenses.
- The provision of hired accommodation in the short term and rented accommodation in the longer term.
- Expenses related to Christian ministry, including meetings, events, youth and children's work, and adult Bible study.
- Provision of sound and computing equipment, along with the necessary insurance and licences.
- Support for local, national (UK), and international mission and ministry.
- Pulpit supply.
- The delivery of Christianity Explored, Discipleship Explored, and marriage preparation courses.

Achievements and performance

Hope Community Church SCIO continues to be well established in the Falkirk district and has further strengthened its presence through active ministry, fellowship, and community outreach. We have maintained and deepened meaningful partnerships with a range of churches, charities, and local organisations, enabling us to serve the wider community more effectively.

Over the past year, we have experienced encouraging growth in both numbers and engagement. We now benefit from live preaching three Sundays out of four, which has enriched our worship and strengthened the connection within the congregation. Visiting preachers from across Scotland and beyond have continued to support our teaching ministry, and their contributions remain a valued part of our spiritual life.

Our membership includes a significant number of children and young people, and we have continued to invest in our children's and youth ministries. Sunday school is held weekly during part of our main Sunday service, and both our youth groups meet monthly. Our fortnightly ladies' Bible study continues to provide a supportive and enriching environment for spiritual growth. We have a weekly online prayer meeting as well as an in-person prayer meeting on the last Saturday of every month and a monthly fellowship lunch.

Financial Review

We are thankful for God's abundant provision throughout the year. Our financial position remains strong, with income continuing to exceed expenditure. This has allowed us not only to sustain existing ministries but also to consider future developments. In particular, we are prayerfully exploring the timing and location of a permanent building, which would support the long-term vision of extending our outreach and sharing the gospel more effectively across the community.

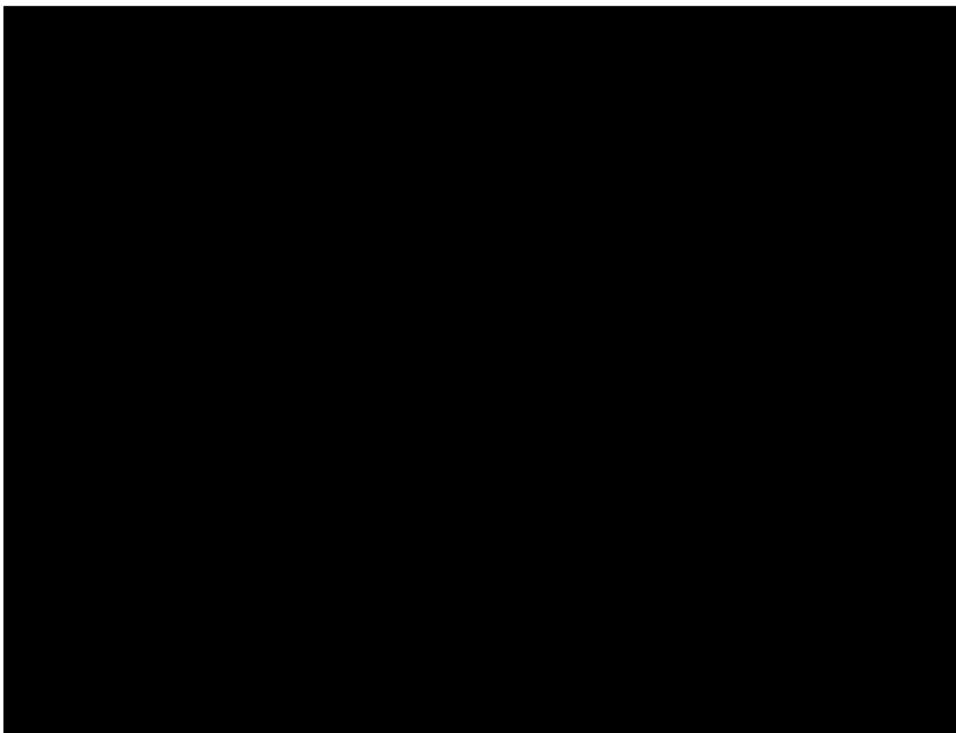
Plans for future periods

The trustees give thanks for God's continued faithfulness, and for the ongoing commitment of the church family. We look forward with hope and anticipation to what He will continue to do in and through Hope Community Church SCIO in the year ahead.

Client Approval

Hope Community Church SCIO
For the year ended 31 March 2025

In accordance with the engagement letter, we approve the financial information which comprises the Profit and Loss Account, the Balance Sheet and the related notes. We acknowledge our responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in the notes, and for providing Advanced Accounting (Scotland) Limited with all information and explanations necessary for their compilation. The financial statements were approved by the Trustees and signed on their behalf by:



Independent Examiner's Report to the Trustees of Hope Community Church SCIO

Hope Community Church SCIO
For the year ended 31 March 2025

I report on the accounts of the Charity for the period ended 31 March 2025 which are set out on pages 11 to 17.

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's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 Report

My examination was 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 seeking explanations from you as 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:

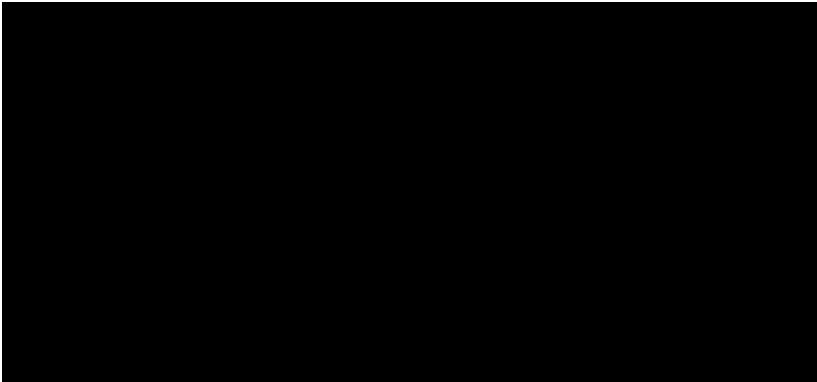
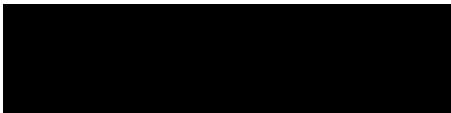
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Signature



Statement Of Financial Activities

Hope Community Church SCIO
For the year ended 31 March 2025

	NOTES	2025 UNRESTRICTED FUNDS	2025 TOTAL	2024
Income and resources from generated funds				
Voluntary income	2	48,226	48,226	43,777
Other Income	3	49	49	188
Total Income and resources from generated funds		48,276	48,276	43,965
Resources expended				
Charitable activities	4	23,907	23,907	17,963
Governance costs	5	360	360	490
Total Resources expended		24,267	24,267	18,453
Net movement in funds		24,008	24,008	25,511

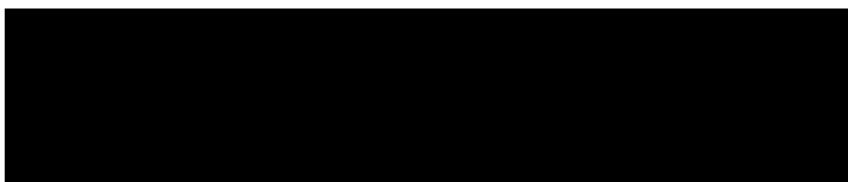
Balance Sheet

Hope Community Church SCIO

As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Current assets			
Cash at bank and in hand		59,361	44,560
Debtors	6	18,100	8,843
Total Current assets		77,461	53,403
Creditors: amounts falling due within one year			
Accruals	7	550	500
Total Creditors: amounts falling due within one year		550	500
Net current assets (liabilities)		76,911	52,903
Total assets less current liabilities		76,911	52,903
Funds			
Unrestricted funds		76,911	52,903
Total Funds		76,911	52,903

These accounts were approved by the Trustees



Treasurer

Notes to the Financial Statements

Hope Community Church SCIO

For the year ended 31 March 2025

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Going concern

The Trustees have considered the assets and liabilities of the Charity for the period ended 31 March 2025 and concluded that there are no material uncertainties about the Charity's ability to continue as a going concern.

Funds

Unrestricted funds are general funds available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but within the objects of the Charity.

Incoming resources

Donations and gifts are included within incoming resources when the Charity has entitlement to the income and it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be easily measured.

Charitable activities

Income from charitable activities is recognised as the related goods and services are provided and where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income from charitable activities includes income received under contract and grant funding to specific service conditions.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. Expenditure is recognised on an accruals basis.

Cost of generating funds

The costs incurred in attracting voluntary income, the management of investments, and trading activities are attributable to raising funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Costs attributable to the Charity's compliance with constitutional and statutory requirements are included in governance costs. These include cost and expenses for accountancy and legal fees.

Support costs

Support costs relate wholly to one charitable activity and are not separately identified.

Taxation

The Church is recognised as a charity for the purposes of applicable taxation legislation and is not subject to taxation on its charitable activities. The Charity is not registered for VAT and expenditure includes irrecoverable VAT.

	UNRESTRICTED FUNDS 2025	TOTAL 2025	2024
--	----------------------------	------------	------

2. Voluntary income

Monthly giving	36,546	36,546	32,523
Offerings	2,423	2,423	3,039
Gift aid re-claim	9,257	9,257	8,216
Total Voluntary income	48,226	48,226	43,777

	UNRESTRICTED FUNDS 2025	TOTAL 2025	2024
--	----------------------------	------------	------

3. Other income

Interest received	49	49	188
Total Other income	49	49	188

	UNRESTRICTED FUNDS 2025	TOTAL 2025	2024
--	----------------------------	------------	------

4. Expenditure on charitable activities

Rent	11,286	11,286	9,153
Sunday school	556	556	456
Donations	4,126	4,126	2,190
Youth ministry	1,674	1,674	629
Outreach	107	107	40
Resources	371	371	580
Insurance	265	265	263
Telephone & Internet	281	281	220
Licences	36	36	90
Other Expenses	476	476	250
Consumables	-	-	600
Pulpit Supply	4,480	4,480	3,200
Professional fees	250	250	293
Total Expenditure on charitable activities	23,907	23,907	17,963

	UNRESTRICTED FUNDS 2025	TOTAL 2025	2024
--	----------------------------	------------	------

5. Governance costs

Bank charges	60	60	60
Independent Examiner's fee	300	300	430
Total Governance costs	360	360	490

	UNRESTRICTED FUNDS 2025	TOTAL 2025	2024
6. Debtors			
Gift aid receivable	18,100	18,100	8,843
Total Debtors	18,100	18,100	8,843
	UNRESTRICTED FUNDS 2025	TOTAL 2025	2024

7. Creditors: amounts falling due within one year

Accruals	550	550	500
Total Creditors: amounts falling due within one year	550	550	500

8. Trustee remuneration and expenses

No amounts were paid during the period to Trustees.

9. Funds

There were no restricted funds during the period or the prior period..

10. Related Party Transactions

There were no transactions with the Trustees during the year.

Profit and Loss account detail

Hope Community Church SCIO
For the year ended 31 March 2025

	NOTES	2025	2024
Turnover			
Income			
Monthly giving		36,546	32,523
Interest received		49	188
Gift aid re-claim		9,257	8,216
Offerings		2,423	3,039
Total Income		48,276	43,965
Expenditure			
Rent		11,286	9,153
Pulpit Supply		4,480	3,200
Donations		4,126	2,190
Licences		36	90
Professional fees		250	293
Bank charges		60	60
Youth ministry		1,674	629
Consumables		-	600
Telephone & Internet		281	220
Insurance		265	263
Independent Examiner's fee		300	430
Sunday school		556	456
Outreach		107	40
Other Expenses		476	250
Resources		371	580
Total expenditure		24,267	18,453
Net surplus/(deficit)		24,008	25,511

Hope Community Church SCIO Signed Financial statements 31 March 2025

Final Audit Report

2025-07-08



Adobe Acrobat Sign

