

HOME CHURCH SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 March 2025

Charity Number: SC013350

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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HOME CHURCH SCOTLAND

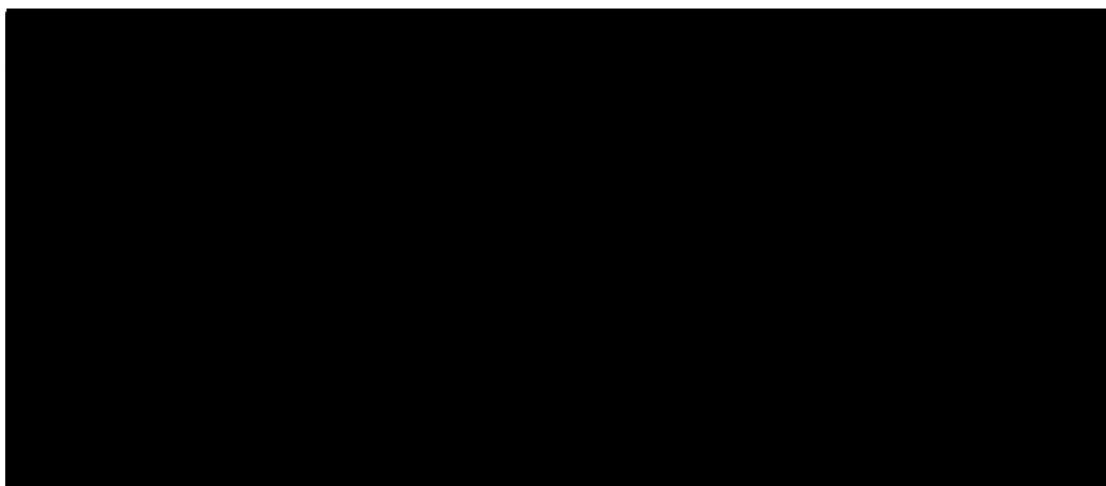
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

The Trustees submit their report together with the financial statements for the year ended 31 March 2025.

Reference and Administrative Information

Charity Name: HOME CHURCH SCOTLAND

Charity Number: SC013350



Independent Examiner:


Curle & Co. (Scotland) Ltd
Chartered Accountants
22 Backbrae Street
Kilsyth
GLASGOW
G65 0NH

Bankers:

Virgin Money
110 Cowgate
Kirkintilloch
G66 1JU

HOME CHURCH SCOTLAND

For the Year Ended 31 March 2025

Statement of Trustees' Responsibilities

1. Structure, Governance and Management

Home Church Scotland is an unincorporated association governed by its constitution. Trustees are appointed from within the church membership. As trustees are also active members of the congregation, they remain closely connected to the activities of the charity and meet as required to oversee governance, finances and compliance.

2. Objectives and Activities

The charitable purposes of Home Church Scotland are to advance the Christian faith, support community cohesion, and provide opportunities for worship, discipleship, outreach, and practical support within Scotland.

Key activities:

- Weekly worship services across campuses
- Pastoral care and discipleship
- Outreach programmes (Christmas, Easter, summer gathering)
- Youth activities and Bible study
- Tent mission planning in Kirkintilloch
- Café project launch
- Establishment of new campuses in Skelmorlie and Lochaber

3. Achievements and Performance

Major milestones:

- Two new campuses launched: Skelmorlie and Lochaber
- Building purchase for Home Church Carmyle
- Café opened for community outreach and Skelmorlie meeting space
- Increase in church attendance and several baptisms
- Strengthening youth engagement and outreach

4. Financial Review

Total income: £430,313

Total expenditure: £381,780

Operating surplus/deficit: £48,533

Restricted funds: £17,755

5. Reserves Policy

The charity aims to maintain reserves to support stability and meet unforeseen costs. A formal policy will be reviewed as multi-campus operations settle.

HOME CHURCH SCOTLAND

For the Year Ended 31 March 2025

Statement of Trustees' Responsibilities

6. Risk Management

No major risks identified during the year. Trustees continue monitoring safeguarding, financial oversight, and operational integrity.

7. Plans for the Future

- Develop Skelmorlie and Lochaber campuses
- Strengthen Carmyle site
- Advance tent mission planning
- Expand café outreach
- Grow youth and community programmes

HOME CHURCH SCOTLAND

For the Year Ended 31 March 2025

Statement of Trustees' Responsibilities

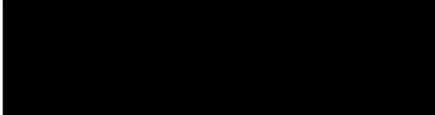
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statement for each financial year, which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By on behalf of the Trustees:



Date: 19/12/25

HOME CHURCH SCOTLAND

For the Year Ended 31 March 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of Home Church Scotland for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of Home Church Scotland 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 (as amended). 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 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 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 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:

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 comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Furthermore, I would advise that I have no concerns regarding the cash and bank position of the charity.

Date: Dec 19, 2025


Curle & Co. Chartered Accountants
22 Backbrae Street
GLASGOW
G65 0NH

HOME CHURCH SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES For the Year Ended 31 March 2025

	<u>Note</u>	Unrestricted <u>Funds:</u>	Restricted <u>Funds:</u>	Total <u>Funds</u> 2025	Total <u>Funds</u> 2024
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income and endowments from:					
Donations and legacies	2	313,636	-	313,636	183,370
Income from charitable activities	3	116,558	-	116,558	23,004
Investment Income		119	-	119	180
Total Income		430,313	-	430,313	206,554
Expenditure					
	4				
Charitable Activities		381,780	-	381,780	221,588
Total resources expended		381,780	-	381,780	221,588
Net income/(expenditure)		48,533	-	48,533	(15,034)
Gross transfers between funds		-	-	-	-
Net movement in funds in year		48,533	-	48,533	(15,034)
Reconciliation of funds:					
Total funds brought forward		81,434	17,775	99,209	114,242
Total funds carried forward		129,967	17,775	147,742	99,209

The Statement of Financial Activities includes all gains and losses in the year.

HOME CHURCH SCOTLAND

BALANCE SHEET For the Year Ended 31 March 2025

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>2025 Total Funds</u> £	<u>2024 Total Funds</u> £
Fixed assets					
Tangible fixed assets	7	109,964	-	109,964	-
Current Assets					
Cash at bank and in hand		83,662	17,775	101,437	99,384
Current Liabilities					
Creditors falling due within one year	8	<u>9,659</u>	<u>-</u>	<u>9,659</u>	<u>175</u>
Net current assets		<u>74,003</u>	<u>17,775</u>	<u>91,778</u>	<u>99,209</u>
Total assets less current liabilities		<u>183,967</u>	<u>17,775</u>	<u>201,742</u>	<u>99,209</u>
Long Term Liabilities					
	9	54,000	-	54,000	-
Net Assets		<u>129,967</u>	<u>17,775</u>	<u>147,742</u>	<u>99,209</u>
Funds					
Retained Funds		<u>129,967</u>	<u>17,775</u>	<u>147,742</u>	<u>99,209</u>
		<u>129,967</u>	<u>17,775</u>	<u>147,742</u>	<u>99,209</u>

The notes at pages 10 to 14 form part of these accounts.

These financial statements were approved by the Trustees and authorised for issue on the 19/12/25 and are signed on their behalf by:-



Trustee

HOME CHURCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2025

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

(a) Basis of Accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Fund Accounting

- Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.
- Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.
- Incoming resources from charitable trading activity are accounted for when earned (as related goods and services are provided).

HOME CHURCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2025 – Continued

(d) Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

(e) Tangible Fixed Assets

Fixed assets consist of freehold property.

(f) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 5. There were contributions of £172 outstanding at the year end.

HOME CHURCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2025 – Continued

2. Donations & Legacies

	2025	2024
	£	£
Donations	221,997	148,483
Gift Aid Claim	38,834	28,401
Grant	3,000	-
Hardship Fund	2,062	-
Missionary Support and Fundraising	1,156	480
Building Fund	45,587	6,006
	<u>313,636</u>	<u>183,370</u>

3. Income from charitable activities

	2025	2024
	£	£
Charitable Outreaches (inc. Departmental Income)		
Building Hire	4,000	-
Conference and Events	10,214	-
Football	1,250	-
Home Kitchen	89,051	-
Home Radio	9,380	10,966
Other	2,663	12,038
	<u>116,558</u>	<u>23,004</u>

4. Expenditure

	2025	2024
	£	£
Charitable Activities		
Admin	8,110	2,373
Donations/Gifts	10,014	31,585
General Expenses	16,078	-
Governance Costs	2,300	175
Premises	61,340	66,453
Professional Fees/Training	80,363	-
Travel and accommodation	10,672	5,650
Wages inc pension	55,187	99,011
Departmental Expenses		
Conference and Events	5,580	6,881
Football	2,390	-
Kids and Creche	344	-
Men's Ministry	506	-
Woman's Ministry	173	-
Youth and Young Adults	13,203	-
Home Kitchen	108,272	-
Home Radio	7,248	9,459
	<u>381,780</u>	<u>221,588</u>

HOME CHURCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2025 - Continued

5. Staff Costs and Numbers

	2025	2024
	£	£
Salaries & Wages	54,168	99,011
Pension	1,019	-
	<u>55,187</u>	<u>99,011</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Staff	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

6. Trustees' Remuneration & Related Party Transactions

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil).

HOME CHURCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31 March 2025 - Continued

7. Fixed Assets

	Property £	Total £
Cost		
At 1 April 2024	-	-
Additions	109,964	109,964
Disposals	-	-
Revaluations	-	-
	109,964	109,964
 Depreciation		
At 1 April 2024	-	-
Charge for the year	-	-
	-	-
 Net Book Value		
At 31 March 2025	109,964	109,964
At 31 March 2024	-	-

8. Creditors Falling Due Within One Year

	2025 £	2024 £
Tax & Social Security	1,847	-
Trade Creditors	5,340	-
Accruals	2,472	175
	9,659	175

9. Creditors Falling Due More Than One Year

	2025 £	2024 £
Loans	54,000	-
	54,000	-