My Church SCIO

Financial Statements

Year Ended 31 December 2025

Scottish Charity No. SC048253

My Church SCIO

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My Church SCIO

Church Information for the year ended 31 December 2025

Trustees *(at signing date of the financial statements)*

Rev. Joshua McCurry
Martin Sloan
Jennifer Gibson
Colin Girvan

Principal Adress and OSCR Contact Address

My Church SCIO
155 Corkerhill Road
Glasgow
G52 1PG

Web Site: www.mychurch.family

Bankers

Bank of Scotland
2210 Paisley Road West
Glasgow
G52 3SJ

Solicitors

Mitchells Roberton
George House
36 Hanover Street
Glasgow
G1 2AD

Independent Examiner

David Martin, FCCA
2 Dunbeath Grove
Blantyre
G72 0GL

My Church SCIO

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted General £	Designated Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income from:						
From generated Funds						
Donations	2	-	-	-	-	-
Charitable activities	3	-	-	-	-	-
Other trading activities	4	-	-	-	-	-
Total income		-	-	-	-	-
Expediture on:						
Charitable Activities	5	-	-	-	-	-
Total expenditure		-	-	-	-	-
Net (expenditure) before transfers between funds		-	-	-	-	-
Transfers between funds	15	-	-	-	-	-
Net movement in funds		-	-	-	-	-
Reconciliation of funds						
Total funds brought forward		7,900	-	-	-	7,900
Total funds carried forward	17	**7,900**	-	-	-	7,900

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities

The Notes on pages 9 to 18 form an integral part of these financial statements

My Church SCIO

Balance Sheet at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	11		-		-
Current Assets					
Debtors	12	-		-	
Cash at bank and in hand		7,900		7,900	
		7,900		**7,900**	
Creditors: Amounts falling due within one year	13	-		-	
Net Current Assets			7,900		7,900
Net Assets			**7,900**		**7,900**
Represented by:					
Unrestricted Funds					
General Fund	18		7,900		7,900
Designated Property Fund	18		-		-
Restricted Funds	19		-		-
			7,900		**7,900**

The financial statements on pages 10 to 22 were approved by the Trustees on 30 September 2026 and signed on their behalf by the undernoted:

Jennifer Gibson
Trustee

The Notes on pages 10 to 19 form an integral part of these financial statements

1. Accounting Policies

Accounting Convention

The financial statements are prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. 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 Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The proncipal accounting policies adopted in the preparation of the financial statements are set out below.

1.1. Fund Accounting

Funds are classified as either Restricted Funds or Unrestricted Funds, defined as follows:

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 by the legal processes, but still within the wider objects of the charity.

Unrestricted Funds are expendable at the discretion of the Trustees in futherance of the objects of the charity. If parts of the Unrestricted Funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

1.2. Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3. Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlemet usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.4. Gift Aid

Income Tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.5. Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.6. Expenditure Regocognition

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 or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

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. Further information on the basis of allocation is provided below.

1.7. Expenditure on Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activites that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activites presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable

1.8. Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.9. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.10. Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the charity's activities are inter-linked which means that activity-based reporting would be impractical to calculate and would provide no additional benefit to the users of these fianancial statements. Therfore, no further analysis of income and expenditure is provided within these financial statements.

1.11. Tangible fixed assets

The church land is stated at the Trustees' estimate of market value. No depreciation is charged on the land.

The church building is stated at cost. Depreciation will be provided on the church building at the annual rate of 2%, straight line. Other buildings and property will be depreciated at 2% per annum.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church furniture	10% straight line
Motor Vehicles	20% straight line
Equipment	20% straight line

The church's policy is to capitalise only items of expenditure exceeding £1,000.

1.12. Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt. Prepayments arte valued at the amount prepaid at the reporting date.

1.13. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of an economic benefit - generally in the form of a cash payment - to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.14. Pensions

The pension costs charged in the financial statements represents the contribution payable by the church during the year.

	Notes	Unrestricted Funds General £	Designated £	Restricted £	Total 2025 £	Total 2024 £
2. Donations						
Open Offerings		-	-	-	-	-
Donations by Gift Aid		-	-	-	-	-
Tax reclaim on Gift Aid		-	-	-	-	-
Gifts received for disbursement		-	-	-	-	-
Grant Income		-	-	-	-	-
Other donations		-	-	-	-	-
		-	-	-	-	-
3. Charitable activities						
Holiday 2017		-	-	-	-	-
Holiday Club		-	-	-	-	-
Youth Ministry		-	-	-	-	-
		-	-	-	-	-
4. Other trading activities						
Hall hire and rental income		-	-	-	-	-
		-	-	-	-	-
5. Costs of charitable activities						
Local Ministries - Staff Costs	6	-	-	-	-	-
Local Ministries - Other Direct Costs	7	-	-	-	-	-
National and Overseas Ministries	8	-	-	-	-	-
Property and Resources	9	-	-	-	-	-
Governance Costs	10	-	-	-	-	-
		-	-	-	-	-

6. Staff Costs and Expenses		2025 £	2025 £	2024 £	2024 £
Remuneration					
Salaries		-		-	
Social security costs		-		-	
Pension	20	-		-	
			-		-
Expenses					
Car allowance/mileage		-		-	
Expenses allowance		-		-	
Housing allowance		-		-	
Life Assurance		-		-	
			-		-
			-		-

The average number of employees during the year was nil (2024 - nil).

No employee received remuneration of more than £60,000 during the year.

		Unrestricted Funds			2025	2024
		General	Designated	Restricted	Total	Total
		£	£	£	£	£
7.	**Local ministries**					
	Pulpit supply	-	-	-	-	-
	Education	-	-	-	-	-
	Evangelism	-	-	-	-	-
	Fellowship expenses	-	-	-	-	-
	Youth co-ordinator	-	-	-	-	-
	Family Support	-	-	-	-	-
	Holiday 2025	-	-	-	-	-
	Holiday Club expenses	-	-	-	-	-
	Telephone	-	-	-	-	-
	Stationery, printing and magazines	-	-	-	-	-
	Sundry	-	-	-	-	-
	Computer, Sound and vision	-	-	-	-	-
	Motor and travel expenses	-	-	-	-	-
	Training	-	-	-	-	-
	Counselling	-	-	-	-	-
	Copyright Licence	-	-	-	-	-
	Holiday Hunger	-	-	-	-	-
		-	-	-	-	-
8.	**National and overseas ministries**					
	Grants and Gifts *(Note 16)*	-	-	-	-	-
		-	-	-	-	-
9.	**Property and resources**					
	Council Tax	-	-	-	-	-
	Rent *(Note 14)*	-	-	-	-	-
	Maintenance, repairs and cleaning	-	-	-	-	-
	Flat expenses	-	-	-	-	-
	Heat and light	-	-	-	-	-
	Insurance	-	-	-	-	-
	Payroll fees	-	-	-	-	-
	Depreciation	-	-	-	-	-
	(Gain)/Loss on disposal	-	-	-	-	-
	Professional fees	-	-	-	-	-
	Bank charges	-	-	-	-	-
		-	-	-	-	-
10.	**Governance Costs**					
	Pension cessation costs	-	-	-	-	-
		-	-	-	-	-

Notes to the Financial Statements for the year ended 31 December 2025

11. Tangible Fixed Assets

	Heritable Property	Motor Vehicle	Equipment	Church Furniture	Total
	£	£	£	£	£
Cost/Valuation					
At 1 January 2025	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2025	-	-	-	-	-
Depreciation					
At 1 January 2025	-	-	-	-	-
Charge for year	-	-	-	-	-
Eliminated on disposals					-
At 31 December 2025	-	-	-	-	-
Net Book Value					
At 31 December 2025	-	-	-	-	-
At 31 December 2024	-	-	-	-	-

12. **Debtors:** Amounts falling due within one year	2025	2024
	£	£
Income tax recoverable	-	-
Prepayments	-	-
Other debtor	-	-
	-	-

13. **Creditors:** Amounts falling due within one year	2025	2024
	£	£
Other Taxes and Social Security	-	-
Accruals	-	-
	-	-

14. Trustees' Remuneration and Related Party Transactions

The Trustees received no remuneration during the year (2024 - Nil) in their capacity as Trustees.

During the year the following transactions with related parties took place: Nil.

15. Fund Transfers

	General Fund	Designated Property Fund	Designated Assets Fund
	£	£	£
Additions to fixed assets (motor vehicle)	-	-	-
To Missionary Support Fund	-	-	-
	-	-	-

16. Grants Awarded

During the year, gifts of £nil were paid to individuals (2024 - £nil)

The church also remitted grants to charities and Christian organisations as follows

	Unrestricted Funds				
	General	Designated	Restricted	2025	2024
	£	£	£	£	£
Evangelical Alliance	-	-	-	-	-
Glasgow City Mission	-	-	-	-	-
Bethany Christian Trust	-	-	-	-	-
	-	-	-	-	-

17. Net Assets by Funds (Unrestricted)

	General Fund	Designated Property	Designated Assets	Restricted Funds	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Current Assets					
Cash at bank and in hand	7,900	-	-	-	7,900
Debtors	-	-	-	-	-
Current Liabilities					
Creditors	-	-	-	-	-
Net Assets	**7,900**	-	-	-	**7,900**

18. Unrestricted funds

	Balance at 01.01.25 £	Incoming resources £	Resources expended £	Transfers £	**Balance at 31.12.25 £**
General Fund	7,900	-	-	-	**7,900**
Designated funds:					
Assets Fund	-	-	-	-	-
Property Fund	-	-	-	-	-
Gifts Fund	-	-	-	-	-
Total Designated Funds	-	-	-	-	-
Total Unrestricted Funds	**7,900**	-	-	-	**7,900**

Explanation of funds

The *General Fund* encompasses all income and expenditure relating to the primary activities of the church, other than those for which funding is restricted or designated.

The *Designated Property Fund* may be used to finance the purchase an appropriate property and to refurbish existing property.

The *Designated Assets Fund* will represent the net book value of the church's fixed assets which would not be readily convertible into cash.

The *Designated Gifts Fund* represents the receipt of earmarked gifts for forwarding to specific charities or organisations.

19. Restricted funds

	Balance at 01.01.25 £	Incoming resources £	Resources expended £	Transfers £	**Balance at 31.12.25 £**
Seed Fund	-	-	-	-	-

Explanation of funds

The *Seed Fund* represents gifts and donations received towards the establishment of new ministries within the church.

20. Pension Costs

The church will operate an auto enrolment pension scheme in respect of its employees. The scheme and its assets are held by individual managers. The pension charge represents contributions due from the church which amounted to £nil (2024 - £nil).