

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1st	Oct.	2023	To	30th	Sept.	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Paisley Church of the Nazrene
SC003530

Names of the charity trustees on date of approval of Trustees' Annual Report

	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Unincorporated Body
Trustee recruitment and appointment	Trustees are elected from within the membership at the Annual General Meeting of the congregation

Objectives and activities

Charitable purposes	The advancement of Christian worship: the prevention or relief of poverty: The advancement of the arts, culture, heritage and science. The provision or organisation of recreational activities with the intention of improving the life of the persons for whom the activities are provided. The promotion of religious or racial harmony. The promotion of equality and diversity. Relief for those in need by reason of ill health, age, disability, financial hardship or other disadvantage.
Summary of the main activities in relation to these objects	As we continue to look for new premises, we are fortunate to have been given the use of accommodation in a local Church in order to have Sunday afternoon worship services. As a congregation we have been able to donate food, clothing, etc. to local charities. We continue to provide pastoral care for all who seek comfort and support.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

As we continue to look for new premises our activities are a mix of online and in person meetings.
Our pastors ensure that the elderly and vulnerable are cared for' and endeavour to maintain contact with those in recovery.
An 'Open Table' is hosted each week in a local café. A ladies group also meets to share fellowship and friendship.
Sunday School meets weekly and youth and young adults get together on a regular basis.
We have been able to start a monthly fellowship meal, to which all are invited
By way of our missionary society we are able to support medical and educational causes in countries where there is need.
While lack of our own premises is challenging, we continue to explore new ways forward whereby we can effectively benefit the wider community.

Financial review

Brief statement of the charity's policy on reserves

Reserves are held mainly for the purchase of new premises, but may be used at the discretion of the Trustees.
In accordance with legal requirements, amounts which were raised from the sale of the church (£6884.00) and from the sale of the manse (297459.00) are held solely for the purchase of property.

Details of any deficit

Donated facilities and services (if any)

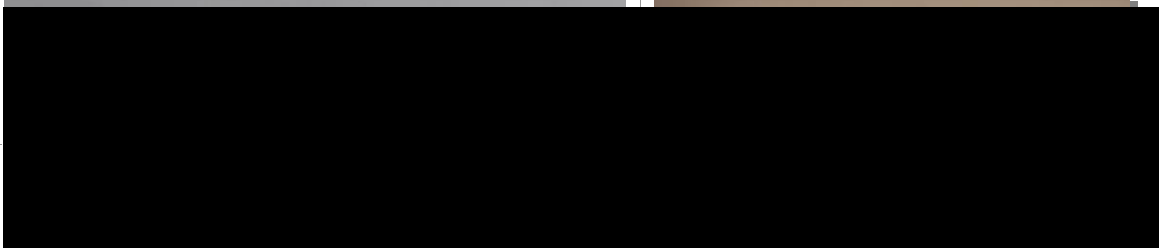
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Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Church Treasurer	Church Secretary
Date	10 th March, 2025	10 th March, 2025

Charity Number: SC003530

PAISLEY CHURCH OF THE NAZARENE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Paisley Church of the Nazarene
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Independent Examiner's Report to the trustee of
Paisley Church of the Nazarene

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I report on the accounts of the Charity for the year ended 30 September 2024, which are set out on pages 2 to 6.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for 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 © of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) © of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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.

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; and

* 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.

Independent Examiner
31st December 2024

Statement of Receipts and Payments for the year ended 30th September 2024

	Notes	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
<u>Receipts</u>					
Donations and fundraising	2	43,193	-	43,193	37,712
Income from charity activity	3	-	-	-	70
Income from sale of building	4	-	-	-	297,459
Total Receipts		43,193	-	43,193	335,241
<u>Payments</u>					
Cost of charitable activities	5	39,097	-	39,097	37,387
Grants and donations	6	-	-	-	2,611
Governance Costs	7	1,606	-	1,606	3,083
Total Payments		40,703	-	40,703	43,080
Excess receipts over payments before transfer		2,489	-	2,489	292,161
Transfers					
Gross transfer between funds		-	-	-	-
Net Movement in funds		2,489	-	2,489	292,161

Paisley Church of the Nazarene
Statement of balances as at 30th September 2024

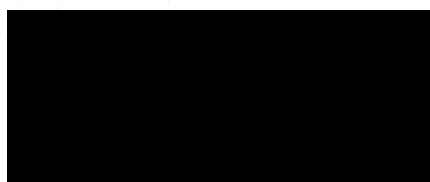
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	Note	2024	2023
<u>Current Assets</u>			
Bank	8	325,914	323,325
Cash	9	67	167
		<u>325,981</u>	<u>323,492</u>

Funds

Unrestricted Funds	10	19,156	16,667
Restricted funds	10	<u>306,825</u>	<u>306,825</u>
Total funds		<u>325,981</u>	<u>323,492</u>

Approved by the board on the 30th December 2024, and authorised
to sign on behalf by:



Treasurer

Paisley Church of the Nazarene
Notes to the Accounts
Year ended 30th September 2024

1. Accounting Policies

Trustees

The trustees did not received any remuneration nor paid any expenses during the year (2023: nil).

Funds

Unrestricted funds are expendable at the discretion of the trustees in futherance of the chairty objectives.

Restricted funds may only be used for specific purposes.

	2024	2023
<u>2. Donations and Legacies</u>		
Tithes and offerings	30,175	29,611
Gift aid tax refund	8,385	5,819
Easter offering	200	155
Alabaster offering	139	96
Missionary	983	1,121
Donations	2,920	660
Ukraine offering	-	250
Thanksgiving offering	390	-
	<u>43,193</u>	<u>37,712</u>

3. Income from charitable activity

Tea/coffee fellowship	-	70
Manse let	-	-
	<u>-</u>	<u>70</u>

4. Income from sale of building

Sale of church building	-	-
Sale of manse	-	297,459
	<u>-</u>	<u>297,459</u>

Paisley Church of the Nazarene
Notes to the Accounts (continued)
Year ended 30th September 2024

<u>5. Cost of charitable activities</u>	2024	2023
Wages	27,734	27,601
District budget	6,950	6,621
Advent wreath	-	15
Use of accommodation	3,975	2,490
Assembly expenses	388	-
Study books	-	41
Offering bags	50	-
General hospitality	-	169
NMI	-	-
Audio/visual	-	293
Zoom subscription	-	144
Mothers day	-	13
	<u>39,097</u>	<u>37,387</u>

6. Grants and donations

Earthquake relief	-	250
Love gifts	-	50
Christmas gifts	-	311
Ukraine offering	-	-
Building grant	-	2,000
	<u>-</u>	<u>2,611</u>

7. Governance costs

Manse expenses	-	1,681
Church expenses	993	747
Church insurance	220	207
Copyright licence	393	448
Church repairs	-	-
	<u>1,606</u>	<u>3,083</u>

Paisley Church of the Nazarene
Notes to the Accounts (continued)
Year ended 30th September 2024

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2024 2023

8. Bank

Current Account	8,089	7,790
Deposit Account	317,825	315,535
	<u>325,914</u>	<u>323,325</u>

9. Cash

Cash	67	167
	<u>67</u>	<u>167</u>

10. Unrestricted Fund

Opening reserve	16,667	31,330
Transfers	- -	9,365
Surplus/deficit in period	2,489 -	5,298
	<u>19,156</u>	<u>16,667</u>

Restricted Fund

Opening reserve	306,825	-
Transfers	-	9,365
Surplus/deficit in period	-	297,460
	<u>306,825</u>	<u>306,825</u>
Total Funds	<u>325,981</u>	<u>323,492</u>