

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
Ebenezer Congregational Church

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Ebenezer Congregational Church

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for the Year Ended 5 April 2025

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Report of the Trustees
for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims, as recorded on our constitution, are to promote Christ's Kingdom by holding worship, fellowship, prayer and teaching meetings.

ACHIEVEMENT AND PERFORMANCE

Activities and achievements

The Church normally meets for worship services every Sunday morning during the year. Currently there are 69 full members and 10 adherents attending.

Sunday School activities are currently paused which is due to a decrease in younger people attending the church.

During the year our general fund balance increased to £268,333 (2024: £265,487).

Overall income has increased by £7,244, a 14% increase year on year.

This is mainly due to an increase in gift aid reclaimed as well as the receipt of a historical insurance claim.

STRUCTURE, GOVERNANCE AND MANAGEMENT

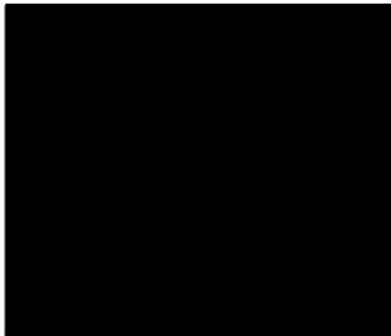
Governing document

The Church is a charitable unincorporated association, and the purpose and administration arrangement are set out in our constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC006252



All of the Church's trustees are appointed or reappointed by the members at our Annual General Meeting which is held in September each year. There is no lower or upper limit on trustees, but traditionally there are 7 in office.

Independent Examiner

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Ebenezer Congregational Church

Report of the Trustees
for the Year Ended 5 April 2025

Approved by order of the board of trustees on 2/11/25 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Ebenezer Congregational Church

Independent examiner's report to the trustees of Ebenezer Congregational Church

I report to the charity trustees on my examination of the accounts of Ebenezer Congregational Church (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Date:

Ebenezer Congregational Church

Statement of Financial Activities
for the Year Ended 5 April 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		42,790	41,845
Other trading activities	2	11,418	8,746
Investment income	3	3,627	-
Total		<u>57,835</u>	<u>50,591</u>
 EXPENDITURE ON			
Charitable activities			
Charitable Activities		54,289	56,897
Governance Costs		700	630
Total		<u>54,989</u>	<u>57,527</u>
 NET INCOME/(EXPENDITURE)		2,846	(6,936)
 RECONCILIATION OF FUNDS			
Total funds brought forward		265,487	272,423
 TOTAL FUNDS CARRIED FORWARD		<u>268,333</u>	<u>265,487</u>

The notes form part of these financial statements

Ebenezer Congregational Church

Balance Sheet

5 April 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	143,470	144,082
CURRENT ASSETS			
Debtors	7	1,364	-
Cash at bank		125,213	122,678
		<u>126,577</u>	<u>122,678</u>
CREDITORS			
Amounts falling due within one year	8	(1,714)	(1,273)
NET CURRENT ASSETS		<u>124,863</u>	<u>121,405</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		268,333	265,487
NET ASSETS		<u>268,333</u>	<u>265,487</u>
FUNDS	9		
Unrestricted funds		268,333	265,487
TOTAL FUNDS		<u>268,333</u>	<u>265,487</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2/11/25 and were

The notes form part of these financial statements

Basis of preparing the financial statements

Income

Expenditure

Tangible fixed assets

Fixtures and fittings - 15% on reducing balance

Taxation

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

3.	INVESTMENT INCOME	2025	2024
		£	£
	Interest receivable - trading	<u>3,627</u>	<u>-</u>
4.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.		
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.		
5.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted fund £
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies		41,845
	Other trading activities		<u>8,746</u>
	Total		<u>50,591</u>
	EXPENDITURE ON		
	Charitable activities		
	Charitable Activities		56,897
	Governance Costs		<u>630</u>
	Total		<u>57,527</u>
	NET INCOME/(EXPENDITURE)		(6,936)
	RECONCILIATION OF FUNDS		
	Total funds brought forward		<u>272,423</u>
	TOTAL FUNDS CARRIED FORWARD		<u>265,487</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 6 April 2024 and 5 April 2025	140,000	19,107	159,107
DEPRECIATION			
At 6 April 2024	-	15,025	15,025
Charge for year	-	612	612
At 5 April 2025	-	15,637	15,637
NET BOOK VALUE			
At 5 April 2025	140,000	3,470	143,470
At 5 April 2024	140,000	4,082	144,082

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	1,364	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	354	379
Other creditors	1,360	894
	1,714	1,273

9. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	265,487	2,846	268,333
TOTAL FUNDS	265,487	2,846	268,333

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,835	(54,989)	2,846
TOTAL FUNDS	57,835	(54,989)	2,846

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

9. **MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	272,423	(6,936)	265,487
TOTAL FUNDS	<u>272,423</u>	<u>(6,936)</u>	<u>265,487</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,591	(57,527)	(6,936)
TOTAL FUNDS	<u>50,591</u>	<u>(57,527)</u>	<u>(6,936)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	272,423	(4,090)	268,333
TOTAL FUNDS	<u>272,423</u>	<u>(4,090)</u>	<u>268,333</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,426	(112,516)	(4,090)
TOTAL FUNDS	<u>108,426</u>	<u>(112,516)</u>	<u>(4,090)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

Ebenezer Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	30,433	34,264
Donations	8,265	4,100
Gift aid	4,092	3,481
	<hr/> 42,790	<hr/> 41,845
Other trading activities		
Manse and hall lets	6,474	8,746
Other income	4,944	-
	<hr/> 11,418	<hr/> 8,746
Investment income		
Interest receivable - trading	3,627	-
	<hr/> 57,835	<hr/> 50,591
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	31,936	30,616
Pensions	1,370	1,370
Covid grant (repayment)	-	3,000
Repairs and renewals	-	348
Insurance	4,400	2,962
Light and heat	8,146	11,591
Affiliation fees	716	600
Sundries and cleaning	1,567	1,300
Minister expenses	3,000	2,875
Manse expenses	2,542	1,515
Fixtures and fittings	612	720
	<hr/> 54,289	<hr/> 56,897
Support costs		
Governance costs		
Auditors' remuneration	700	630
	<hr/> 54,989	<hr/> 57,527
Total resources expended		
Net income/(expenditure)	<hr/> <hr/> 2,846	<hr/> <hr/> (6,936)

This page does not form part of the statutory financial statements