

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Registered charity number	Charity name						
		Ardrossan Church of the Nazarene						
On the accounts of the charity for the period		SC007759						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		1 st	October	2023	to	30 th	September	2024
Set out on pages		(remember to include the page numbers of additional sheets)						
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 statement	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 9 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.							
Signed:	[Redacted Signature]				Date:	26/3/25		
Name:	[Redacted Name]							
Relevant professional qualification(s) or body (if any):	ACIE							
Address:	[Redacted Address]							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	Oct	2023		30th	Sept	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Church main account	43,482				43,482	44,814
Nazarene Missionary account		2,305			2,305	1,085
Project funds (excluding Foodbank)		931			931	-
Shop		246			246	1,065
Foodbank (including MAMOI)		157,107			157,107	133,678
		-			-	-
					-	-
					-	-
A1 Sub total	43,482	160,589	-	-	204,071	180,642
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	43,482	160,589	-	-	204,071	-
A3 Payments						
Church running expenses	43,262				43,262	46,163
NMI: BIND contributions		2,443			2,443	1,322
Projects expenditure		-			-	-
Shop / Café		1,001			1,001	808
Foodbank (including MAMOI)		161,528			161,528	116,599
		-			-	-
					-	-
					-	-
					-	-
A3 Sub total	43,262	164,973	-	-	208,235	164,892
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	43,262	164,973	-	-	208,235	164,892
Net receipts / (payments)	220	(4,383)	-	-	(4,163)	8,904
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	220	(4,383)	-	-	(4,163)	15,750

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	(379)	19,198			18,820	3,079
	Surplus / (deficit) shown on receipts and payments account	220	(4,383)			(4,163)	15,750
						-	
						-	
	Cash and bank balances at end of year	(159)	14,816	-	-	14,657	18,820
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Church Building			1,919,016	1,780,000
	Music equipment			12,000	12,000
	Mobile cinema system			36,100	24,000
	Commercial kitchen equipment			24,000	
	Portacabin			18,500	-
	Bouncy castle / Headphone / Nerf toys			6,500	-
					-
		Total	-	2,007,116	1,786,000

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				-
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimated) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees



Date of approval

24/2/25

APPENDIX 1

OSCr

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

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Church of the Nazarene Ardrossan
Other names charity is known by	
Registered charity number	SC007759
Charity's principal address	

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

Trustee name	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

Church Constitution. The constitution is one for the whole of the church worldwide by which we operate. It is known locally as the "handbook". It is devised at a national level and cannot be amended without going through committees at various levels. The constitution is available to all trustees.

Trustee recruitment and appointment

The church handbook defines the process by which trustees can be appointed. This is carried out at a local level and many of the offices are pre-defined by the constitution.

Objectives and activities

Charitable purposes

The promotion of the Christian faith through services and community action plus the provision of community actions to enhance the life of the wider community.

Summary of the main activities in relation to these objects

Sunday services, development of community activities for social, recreational and health focussed activities.

APPENDIX 1

Achievements and performance

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

The church continues to be busy in its Faith based activities as well as the community events. The Leadership Team (church committee) continues its work on a range of services and events to encourage the exploration of the Christian Faith as well as social and health related activities. The associate pastor has continued working alongside the pastor to deliver the spiritual work for our own congregation now that the work at Govan has been completed.

The church hosted for a second winter a warm space programme as part of a national network in response to the Fuel crisis. This project operated a reduced service compared to the previous year and demand was so low that it discontinued in February instead of March.

The church continues to be involved in the wider community with the best example being that as organiser of the Ardrossan Christmas Lights annual event. This attracted several thousand people to come along and see the lights being switched on, children speak to Santa Claus as well as visiting local craft stalls and taking some of the offered hospitality (Soup/hot dogs). Entertainment was from local dance groups and musicians.

The membership of the church has grown with bible studies, a new house group, membership classes, youth camp and youth meetings. A new six-monthly meeting sees a group looking after the fabric of the building. Minor repairs have been carried out and a list of bigger repairs has been sent to the Planning Department due to the building being a List C Historic building.

Financial review

Brief statement of the charity's policy on reserves

The Church has no reserves and no current policy on the subject

Details of any deficit

Donated facilities and services (if any)

N/A

3

APPENDIX 1

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)

--	--

Full name(s)

[REDACTED]

Position (e.g. Chair)

Treasurer

Date

24/2/25.