

Hebron Evangelical Church

Scotland · Charity number SC008119

Details

Status Active

Legal form Unincorporated association

Registered 1976-03-04

Register [View on the OSCR register](#)

Contact

Address Summer Street
Aberdeen
AB10 1RR

Website www.hebronaberdeen.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the advancement of education','the advancement of religion','the advancement of health','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Charity set up to provide meeting facilities for church gatherings and other community events

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 1. The prevention and relief of poverty 2. The advancement of education 3. The advancement of religion 4. The advancement of health 5. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£11,664	£255,996	-	0
2024-09-30	£233,742	£233,910	-	2
2023-09-30	£224,132	£211,797	-	2
2022-09-30	£199,981	£185,795	-	3
2021-09-30	£286,726	£260,970	-	4

Hebron Evangelical Church

Scotland - Charity number SC008119

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025
FOR
HEBRON EVANGELICAL CHURCH**

Goldwells Ltd
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

HEBRON EVANGELICAL CHURCH

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HEBRON EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30th September 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 activities

The objectives of the Fellowship are to worship and glorify God, to encourage Christians to grow and make disciples. The trustees are of the view that the activities of the Fellowship are in accordance with these objectives. During the year, the church met regularly for worship and carried out various activities in pursuit of the above aims.

FINANCIAL REVIEW

Financial position

There was a deficit for the year of £244,332 (2024 - deficit £168). This includes a charge for depreciation on the revaluation of the buildings of £7,576 on cost and £44,594 against the revaluation reserve. If the buildings had not been depreciated then there would have been a deficit of £192,162 (2024 - £52,002). The deficit has come about through a donation this year of £200,000 to HEC Aberdeen.

Financial information

The trustees consider that the Fellowship's reserves are adequate for its present purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Fellowship was established by a Deed of Trust in May 1910 and is a registered Scottish charity under reference SCO08119.

The Trustees have delegated the general management of the Fellowship to the elders who are chosen from the membership.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO08119

Principal address

120 Summer Street
Aberdeen
Aberdeenshire
AB10 1RR

Trustees

W Harrison
A Innes
R Pirie
K Binnie
B McLeod
D Reaves
J Gilmour
D Leith

Independent Examiner

Goldwells Ltd
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

HEBRON EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Ledingham Chalmers
Johnstone House
52-54 Rose Street
Aberdeen
AB10 1HA

Elders

Willie Harrison
Andrew Innes
Rod Pirie
Kevin Binnie
Bruce McLeod
Duncan Reaves
Jonny Gilmour
Derek Leith

Deacons

Mark Buchan
Kenny Cheyne
Craig Ferguson
Samuel Scott
Sam Joseph
Donald Thomas

Approved by order of the board of trustees on 16th March 2026 and signed on its behalf by:



R Pirie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HEBRON EVANGELICAL CHURCH**

I report on the accounts for the year ended 30th September 2025 set out on pages four to ten.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 :

- (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 to 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.



Gary Addison
The Association of Chartered Certified Accountants

Goldwells Ltd
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

16th March 2026

HEBRON EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,416	-	11,416	233,280
Investment income	2	248	-	248	462
Total		<u>11,664</u>	<u>-</u>	<u>11,664</u>	<u>233,742</u>
EXPENDITURE ON					
Raising funds		53,068	-	53,068	122,109
Charitable activities					
Staff wages and Charitable support		200,000	-	200,000	110,992
HEC Aberdeen		2,898	-	2,898	-
Other		30	-	30	809
Total		<u>255,996</u>	<u>-</u>	<u>255,996</u>	<u>233,910</u>
NET INCOME/(EXPENDITURE)		(244,332)	-	(244,332)	(168)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,320,971	-	2,320,971	2,321,139
TOTAL FUNDS CARRIED FORWARD		<u><u>2,076,639</u></u>	<u><u>-</u></u>	<u><u>2,076,639</u></u>	<u><u>2,320,971</u></u>

The notes form part of these financial statements

HEBRON EVANGELICAL CHURCH

BALANCE SHEET 30TH SEPTEMBER 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	2,038,979	-	2,038,979	2,091,149
CURRENT ASSETS					
Debtors	7	37,660	-	37,660	-
Cash at bank		-	-	-	233,527
		<u>37,660</u>	<u>-</u>	<u>37,660</u>	<u>233,527</u>
CREDITORS					
Amounts falling due within one year	8	-	-	-	(3,705)
NET CURRENT ASSETS		<u>37,660</u>	<u>-</u>	<u>37,660</u>	<u>229,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,076,639</u>	<u>-</u>	<u>2,076,639</u>	<u>2,320,971</u>
NET ASSETS		<u>2,076,639</u>	<u>-</u>	<u>2,076,639</u>	<u>2,320,971</u>
FUNDS	9				
Unrestricted funds				<u>2,076,639</u>	<u>2,320,971</u>
TOTAL FUNDS				<u>2,076,639</u>	<u>2,320,971</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th March 2026 and were signed on its behalf by:



R Pirie - Trustee

HEBRON EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

The General Fund is used for congregational purposes of the Fellowship and includes gifts received, made for local and overseas missionary work.

Tangible fixed assets

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

Freehold property - 2% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

HEBRON EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	248	462
	<u>248</u>	<u>462</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2025 nor for the year ended 30th September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2025 nor for the year ended 30th September 2024.

4. STAFF COSTS

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

	2025	2024
Pastoral workers	-	1
Administrator	-	1
	<u>-</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	233,280	-	233,280
Investment income	462	-	462
Total	<u>233,742</u>	<u>-</u>	<u>233,742</u>
EXPENDITURE ON			
Raising funds	122,109	-	122,109
Charitable activities			
Staff wages and Charitable support	110,992	-	110,992
Other	809	-	809
Total	<u>233,910</u>	<u>-</u>	<u>233,910</u>
NET INCOME/(EXPENDITURE)	(168)	-	(168)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,321,139	-	2,321,139

HEBRON EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>2,320,971</u>	<u>-</u>	<u>2,320,971</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1st October 2024 and 30th September 2025	<u>2,608,509</u>	<u>93,555</u>	<u>2,702,064</u>
DEPRECIATION			
At 1st October 2024	517,360	93,555	610,915
Charge for year	<u>52,170</u>	<u>-</u>	<u>52,170</u>
At 30th September 2025	<u>569,530</u>	<u>93,555</u>	<u>663,085</u>
NET BOOK VALUE			
At 30th September 2025	<u>2,038,979</u>	<u>-</u>	<u>2,038,979</u>
At 30th September 2024	<u>2,091,149</u>	<u>-</u>	<u>2,091,149</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>37,660</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	-	1,072
Other creditors	<u>-</u>	<u>2,633</u>
	<u>-</u>	<u>3,705</u>

9. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	<u>2,320,971</u>	<u>(244,332)</u>	<u>2,076,639</u>
TOTAL FUNDS	<u>2,320,971</u>	<u>(244,332)</u>	<u>2,076,639</u>

HEBRON EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,664	(255,996)	(244,332)
TOTAL FUNDS	<u>11,664</u>	<u>(255,996)</u>	<u>(244,332)</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	2,321,139	(168)	2,320,971
TOTAL FUNDS	<u>2,321,139</u>	<u>(168)</u>	<u>2,320,971</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,742	(233,910)	(168)
TOTAL FUNDS	<u>233,742</u>	<u>(233,910)</u>	<u>(168)</u>

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	2,321,139	(244,500)	2,076,639
TOTAL FUNDS	<u>2,321,139</u>	<u>(244,500)</u>	<u>2,076,639</u>

HEBRON EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2025

9. MOVEMENT IN FUNDS - continued

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	245,406	(489,906)	(244,500)
TOTAL FUNDS	<u>245,406</u>	<u>(489,906)</u>	<u>(244,500)</u>

10. RELATED PARTY DISCLOSURES

A donation of £200,000 was made to HEC Aberdeen

HEBRON EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,859	194,760
Gift aid	9,557	38,520
	11,416	233,280
Investment income		
Deposit account interest	248	462
Total incoming resources	11,664	233,742
EXPENDITURE		
Raising donations and legacies		
Training and teaching material	-	3,258
Travel and accommodation	-	811
Rates and water	-	2,082
Insurance	-	6,638
Light and heat	-	19,702
Telephone	-	5,264
Postage, stationery and adv	-	1,889
Sundries	898	7,526
Repairs	-	14,096
Cleaner	-	8,673
Depreciation of tangible fixed assets	52,170	52,170
	53,068	122,109
Charitable activities		
Wages	-	72,495
Catering	-	2,931
Gifts	-	35,566
Grants to institutions	202,898	-
	202,898	110,992
Other		
Bank charges	30	809
Total resources expended	255,996	233,910
Net expenditure	(244,332)	(168)

This page does not form part of the statutory financial statements

Hebron Evangelical Church

Scotland - Charity number SC008119

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024
FOR
HEBRON EVANGELICAL CHURCH**

Goldwells Ltd
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

HEBRON EVANGELICAL CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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HEBRON EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30th September 2024. 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 activities

The objectives of the Fellowship are to worship and glorify God, to encourage Christians to grow and make disciples. The trustees are of the view that the activities of the Fellowship are in accordance with these objectives. During the year, the church met regularly for worship and carried out various activities in pursuit of the above aims.

FINANCIAL REVIEW

Financial position

There was a deficit for the year of £168 (2023 - surplus £12,335). This includes a charge for depreciation on the revaluation of the buildings of £7,576 on cost and £44,594 against the revaluation reserve. If the buildings had not been depreciated then there would have been a surplus of £52,002 (2023 - £64,505).

Financial information

The trustees consider that the Fellowship's reserves are adequate for its present purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

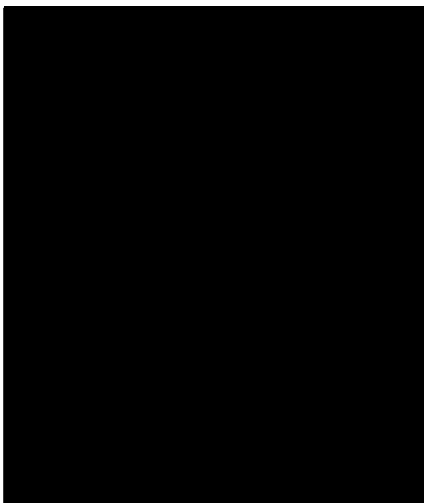
The Fellowship was established by a Deed of Trust in May 1910 and is a registered Scottish charity under reference SCO08119.

The Trustees have delegated the general management of the Fellowship to the elders who are chosen from the membership.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO08119



Independent Examiner

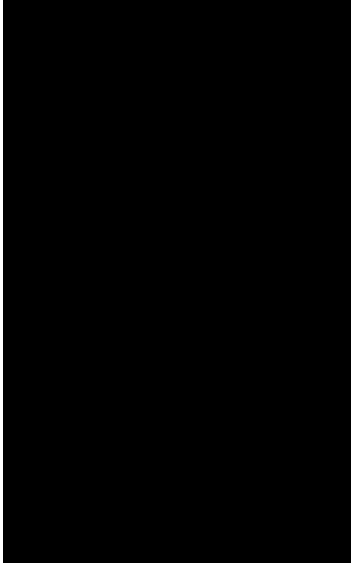
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AB42 1WN

HEBRON EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Ledingham Chalmers
Johnstone House
52-54 Rose Street
Aberdeen
AB10 1HA



Approved by order of the board of trustees on 14th April 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HEBRON EVANGELICAL CHURCH**

I report on the accounts for the year ended 30th September 2024 set out on pages four to ten.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

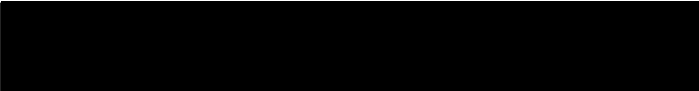
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (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 to 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.



Goldwells Ltd
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

14th April 2025

HEBRON EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		233,280	-	233,280	223,816
Investment income	2	462	-	462	316
Total		<u>233,742</u>	<u>-</u>	<u>233,742</u>	<u>224,132</u>
EXPENDITURE ON					
Raising funds		122,109	-	122,109	112,060
Charitable activities					
Staff wages and Charitable support		110,992	-	110,992	99,100
Other		809	-	809	637
Total		<u>233,910</u>	<u>-</u>	<u>233,910</u>	<u>211,797</u>
NET INCOME/(EXPENDITURE)		(168)	-	(168)	12,335
RECONCILIATION OF FUNDS					
Total funds brought forward		2,321,139	-	2,321,139	2,308,804
TOTAL FUNDS CARRIED FORWARD		<u>2,320,971</u>	<u>-</u>	<u>2,320,971</u>	<u>2,321,139</u>

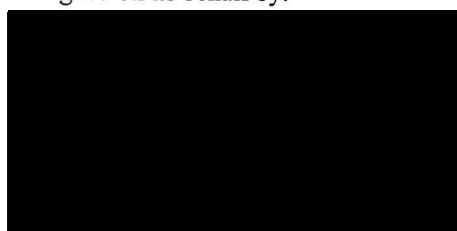
The notes form part of these financial statements

HEBRON EVANGELICAL CHURCH

BALANCE SHEET **30TH SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	2,091,149	-	2,091,149	2,143,319
CURRENT ASSETS					
Debtors	7	-	-	-	66
Cash at bank		233,527	-	233,527	180,829
		<u>233,527</u>	<u>-</u>	<u>233,527</u>	<u>180,895</u>
CREDITORS					
Amounts falling due within one year	8	(3,705)	-	(3,705)	(3,075)
NET CURRENT ASSETS		<u>229,822</u>	<u>-</u>	<u>229,822</u>	<u>177,820</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,320,971</u>	<u>-</u>	<u>2,320,971</u>	<u>2,321,139</u>
NET ASSETS		<u>2,320,971</u>	<u>-</u>	<u>2,320,971</u>	<u>2,321,139</u>
FUNDS	9				
Unrestricted funds				2,320,971	2,321,139
TOTAL FUNDS				<u>2,320,971</u>	<u>2,321,139</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14th April 2025 and were signed on its behalf by:



HEBRON EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The General Fund is used for congregational purposes of the Fellowship and includes gifts received, made for local and overseas missionary work.

Tangible fixed assets

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

Freehold property - 2% on cost

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

HEBRON EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	462	316
	<u>462</u>	<u>316</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2024 nor for the year ended 30th September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2024 nor for the year ended 30th September 2023.

4. STAFF COSTS

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

	2024	2023
Pastoral workers	1	1
Administrator	1	2
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	223,816	-	223,816
Investment income	316	-	316
Total	<u>224,132</u>	<u>-</u>	<u>224,132</u>
EXPENDITURE ON			
Raising funds	112,060	-	112,060
Charitable activities			
Staff wages and Charitable support	99,100	-	99,100
Other	637	-	637
Total	<u>211,797</u>	<u>-</u>	<u>211,797</u>
NET INCOME	12,335	-	12,335
RECONCILIATION OF FUNDS			
Total funds brought forward	2,308,804	-	2,308,804

HEBRON EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>2,321,139</u>	<u>-</u>	<u>2,321,139</u>
6. TANGIBLE FIXED ASSETS			
	Freehold property £	Plant and machinery £	Totals £
COST			
At 1st October 2023 and 30th September 2024	<u>2,608,509</u>	<u>93,555</u>	<u>2,702,064</u>
DEPRECIATION			
At 1st October 2023	465,190	93,555	558,745
Charge for year	<u>52,170</u>	<u>-</u>	<u>52,170</u>
At 30th September 2024	<u>517,360</u>	<u>93,555</u>	<u>610,915</u>
NET BOOK VALUE			
At 30th September 2024	<u>2,091,149</u>	<u>-</u>	<u>2,091,149</u>
At 30th September 2023	<u>2,143,319</u>	<u>-</u>	<u>2,143,319</u>
7. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
	2024	2023	
	£	£	
Other debtors	<u>-</u>	<u>66</u>	
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2024	2023	
	£	£	
Taxation and social security	1,072	-	
Other creditors	<u>2,633</u>	<u>3,075</u>	
	<u>3,705</u>	<u>3,075</u>	
9. MOVEMENT IN FUNDS			
	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	<u>2,321,139</u>	<u>(168)</u>	<u>2,320,971</u>
TOTAL FUNDS	<u>2,321,139</u>	<u>(168)</u>	<u>2,320,971</u>

HEBRON EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,742	(233,910)	(168)
TOTAL FUNDS	<u>233,742</u>	<u>(233,910)</u>	<u>(168)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	2,308,804	12,335	2,321,139
TOTAL FUNDS	<u>2,308,804</u>	<u>12,335</u>	<u>2,321,139</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,132	(211,797)	12,335
TOTAL FUNDS	<u>224,132</u>	<u>(211,797)</u>	<u>12,335</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	2,308,804	12,167	2,320,971
TOTAL FUNDS	<u>2,308,804</u>	<u>12,167</u>	<u>2,320,971</u>

HEBRON EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2024

9. MOVEMENT IN FUNDS - continued

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	457,874	(445,707)	12,167
TOTAL FUNDS	<u>457,874</u>	<u>(445,707)</u>	<u>12,167</u>

10. RELATED PARTY DISCLOSURES

██████████ wife of trustee ██████████ received salary of £13,750 for her role as Church Administrator.

HEBRON EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	194,760	191,734
Gift aid	38,520	32,082
	<u>233,280</u>	<u>223,816</u>
Investment income		
Deposit account interest	462	316
Total incoming resources	<u>233,742</u>	<u>224,132</u>
EXPENDITURE		
Raising donations and legacies		
Training and teaching material	3,258	3,510
Travel and accommodation	811	-
Rates and water	2,082	1,896
Insurance	6,638	5,470
Light and heat	19,702	18,036
Telephone	5,264	3,853
Postage, stationery and adv	1,889	1,853
Sundries	7,526	5,738
Repairs	14,096	9,934
Cleaner	8,673	9,600
Depreciation of tangible fixed assets	52,170	52,170
	<u>122,109</u>	<u>112,060</u>
Charitable activities		
Wages	72,495	77,376
Catering	2,931	2,258
Gifts	35,566	19,466
	<u>110,992</u>	<u>99,100</u>
Other		
Bank charges	809	637
Total resources expended	<u>233,910</u>	<u>211,797</u>
Net (expenditure)/income	<u>(168)</u>	<u>12,335</u>

This page does not form part of the statutory financial statements

