

**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**

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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.

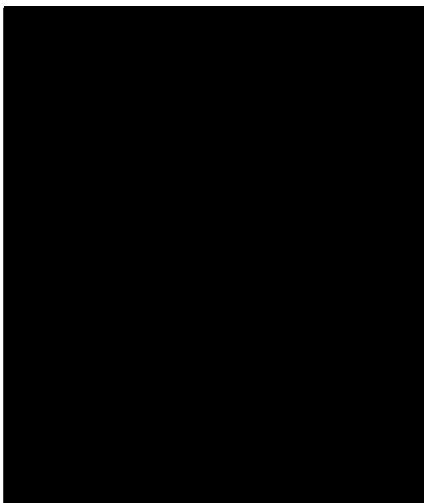
The Fellowship was established by a Deed of Trust in May 1910 and is a registered Scottish charity under reference SCO08119.

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**

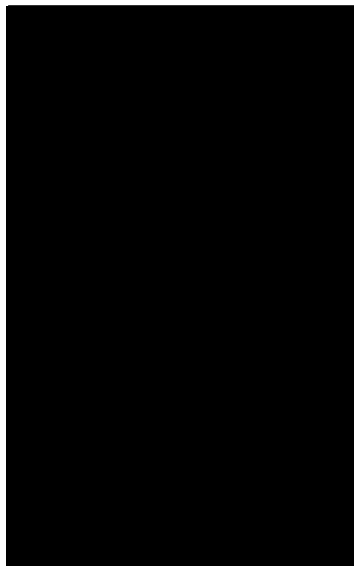
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

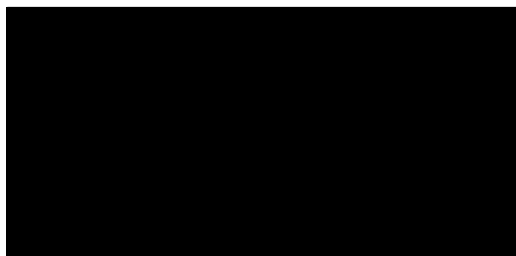
**REFERENCE AND ADMINISTRATIVE DETAILS**

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

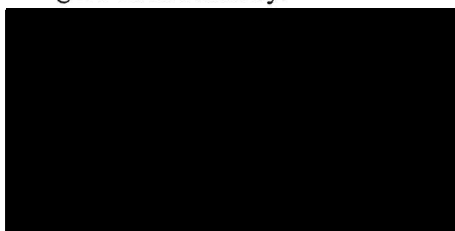
The notes form part of these financial statements

# HEBRON EVANGELICAL CHURCH

## BALANCE SHEET 30TH SEPTEMBER 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	2,091,149	-	2,091,149	2,143,319
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,705)	-	(3,705)	(3,075)
<b>NET CURRENT ASSETS</b>		<u>229,822</u>	<u>-</u>	<u>229,822</u>	<u>177,820</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,320,971</u>	<u>-</u>	<u>2,320,971</u>	<u>2,321,139</u>
<b>NET ASSETS</b>		<u>2,320,971</u>	<u>-</u>	<u>2,320,971</u>	<u>2,321,139</u>
<b>FUNDS</b>	9				
Unrestricted funds				2,320,971	2,321,139
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	223,816	-	223,816
Investment income	316	-	316
<b>Total</b>	<u>224,132</u>	<u>-</u>	<u>224,132</u>
<b>EXPENDITURE ON</b>			
Raising funds	112,060	-	112,060
<b>Charitable activities</b>			
Staff wages and Charitable support	99,100	-	99,100
Other	637	-	637
<b>Total</b>	<u>211,797</u>	<u>-</u>	<u>211,797</u>
<b>NET INCOME</b>	12,335	-	12,335
<b>RECONCILIATION OF FUNDS</b>			
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 £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,321,139</u>	<u>-</u>	<u>2,321,139</u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1st October 2023 and 30th September 2024	<u>2,608,509</u>	<u>93,555</u>	<u>2,702,064</u>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	<u>2,321,139</u>	<u>(168)</u>	<u>2,320,971</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	233,742	(233,910)	(168)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	2,308,804	12,335	2,321,139
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	224,132	(211,797)	12,335
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	2,308,804	12,167	2,320,971
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	457,874	(445,707)	12,167
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	194,760	191,734
Gift aid	38,520	32,082
	<u>233,280</u>	<u>223,816</u>
<b>Investment income</b>		
Deposit account interest	462	316
<b>Total incoming resources</b>	<u>233,742</u>	<u>224,132</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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>
<b>Charitable activities</b>		
Wages	72,495	77,376
Catering	2,931	2,258
Gifts	35,566	19,466
	<u>110,992</u>	<u>99,100</u>
<b>Other</b>		
Bank charges	809	637
<b>Total resources expended</b>	<u>233,910</u>	<u>211,797</u>
<b>Net (expenditure)/income</b>	<u>(168)</u>	<u>12,335</u>

This page does not form part of the statutory financial statements

