

EL SHADDAI UNIVERSAL MINISTRIES

**FINANCIAL STATEMENTS
FOR THE YEAR TO**

31 MARCH 2025

Charity Number SC 048257

El Shaddai Universal Ministries

SC048257

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

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						
Donations	25,404	19,944			45,348	37,937
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	30				30	15
					-	
A1 Sub total	25,434	19,944	-	-	45,378	37,952
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	25,434	19,944	-	-	45,378	37,952
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,063	10,642			19,705	14,986
Grants and donations	1,339	4,312			5,651	3,910
Governance costs:					-	
Audit / independent examination	200				200	200
Preparation of annual accounts	200				200	200
Legal costs					-	
Other					-	
					-	
A3 Sub total	10,802	14,954	-	-	25,756	19,296
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	213	1,218			1,431	1,539
Purchase of investments					-	
A4 Sub total	213	1,218	-	-	1,431	1,539
Total payments	11,015	16,172	-	-	27,187	20,835
Net receipts / (payments)	14,419	3,772	-	-	18,191	17,117
A5 Transfers to / (from) funds	(1,798)	1,798			-	
Surplus / (deficit) for year	12,621	5,570	-	-	18,191	17,117

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	107,425	10,081			117,506	100,389
	Surplus / (deficit) shown on receipts and payments account	12,621	5,670			18,191	17,117
						-	
						-	
	Cash and bank balances at end of year	120,046	15,651	-	-	135,697	117,506
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	PA system (2022)	General	459	-	115
	Laptop computer (2022)	General	400	-	100
	Ear monitor	General	172	-	43
	PA system (2023)	General	310	130	155
	Cooking pot	General	180	90	135
	Guitar	General	717	358	538
	PA system (2024)	General	850	425	637
	Laptop computer(2025)	General	1,066	788	
	Webcam	General	30	22	
	Webcam (net of contributions)	Webcam fund	335	251	
		Total	4,519	2,074	1,723

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

Categories	Details	Fund to which liability relates	Amount due (estimate) 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

17/12/25

17/12/25

APPENDIX 1



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	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	El Shaddai Universal Ministries
Other names charity is known by	El Shaddai Church
Registered charity number	SC048257
Charity's principal address	<div></div>
	Postcode: <div></div>

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

	Trustee name	Office (if any)	Dates acted if not for the whole year	Name of person (or body) entitled to appoint a trustee (if any)
1	<div></div>	Chairman	Whole Year	
2		Pastor	Whole Year	
3		Building Project	Whole Year	
4		Treasurer	Whole Year	
5		Church Maintenance	Whole Year	
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 the whole year

Structure, governance and management

Type of governing document

Constitution dated 25/02/2018

Trustee recruitment and appointment

Trustees are nominated by the existing Trustees and appointed following a vote of the membership of the organisation.

Objectives and activities

Charitable purposes

To advance the Christian religion.

Summary of the main activities in relation to these objects

Providing regular Sunday Worship Service to the public
 Providing training, nurturing and development activities for Children and Youth in the community.
 Serving the community by providing pastoral care and support to members and others in need.
 Supporting mission work overseas.

Achievements and performance

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

Events Held During the Financial Year 2024/2025

During the financial year 2024/25, a number of significant events and activities were held, reflecting the vibrant life of our church community:

- International Students Events were held in September 2024 and January 2025 at Mission Church. Both events were well.
- The Church Family Camp took place from 24th to 26th October 2024 at SU Gowanbank, Darvel. The camp was well attended by our congregation and members from other churches in Glasgow and Edinburgh. We were blessed to have guest speakers from India.
- A Valentine's Family Celebration was held in February 2025, which was well received and well attended by the local community.
- A Mother's Day Celebration Service took place on 30th March 2025, also drawing strong attendance from the local community.
- The Father's Day Celebration Service was held on 16th June 2024 and was well attended.
- The Pentecostal Sunday Service was held on 19th May 2024, with several external guests in attendance.
- The Youth of the Church led services in June and August 2024, which were well prepared and greatly appreciated by the congregation.
- Our annual Church Barbecue took place in July 2024, providing an opportunity to welcome guests from outside our church. The event was a joyful and inclusive gathering.
- In December 2024, we visited a local care home for Christmas Carol Singing, which was an encouraging and uplifting experience for the residents.
- The Christmas Celebration Event was held on 14th December 2024 and was once again a great success.
- Both the Men's and Women's Fellowships were active throughout the year, organising various outdoor events and meetings focused on prayer, faith development, and emotional and spiritual support.
- The Prayer Ministry continues to grow, with regular prayer meetings held daily at 6:00 AM, monthly fasting prayers on the first Saturday, and night prayers at the end of each month. In addition, leadership and ministry coordinators meet regularly for prayer.
- Face-to-face Bible Study is conducted on alternate Wednesdays.
- The Life Group meets every Wednesday evening, and the Teens Group gathers every Friday evening. We are encouraged by the steady growth in participation in both groups.
- The Church AGM was held on 9th November 2024.

APPENDIX 1

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the Church to fund activity from ongoing revenue and to accumulate reserves from specifically restricted donations towards the future acquisition of a church building.

Details of any deficit

There are no deficits on any of the church funds.

Donated facilities and services (if any)

In common with most churches, the church benefits substantially from the contribution made by volunteers who give their time and talents willingly for the benefit of the activities of the church. All areas of church life rely on the contribution of volunteers and much of the activity would be unable to continue were it not for the commitment shown.

Other optional information

The charity therefore continues to be financially viable, and the Trustees consider it appropriate to present their report on a going concern basis.

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)

Position (e.g. Chair)

Date

Chairman

Treasurer

17/12/25

17/12/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

See analysis sheets for description of purpose.

C2 Grants & Donations

Type of activity or project supported	Individual / institution	Number of grants made	£
Missions support	Institution	1	150
Church of God	Institution	11	1,339
Church Pastor (see notes below)	Individual	3	4,162
		Total	5,651

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Church Pastor	Gifts for exceptional expenses	4,162	60

C6 Other information

In the 2024/25 year the church pastor experienced a family bereavement overseas. Funds were donated by church members and a donation received from another church to finance gifts made to the pastor (who is not normally paid) in order to offset costs of travel and dealing with the bereavement. Of £4,222 contributed, £4,162 had been gifted by the end of March 2025 with £60 still to be passed on.

EI Shaddai Universal Ministries

SC048257

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Gift Aid recovery	6,890				6,890	5,488
Donations from individuals	18,514	17,844			36,358	32,449
Donation from Ilead International Church		2,100			2,100	
					-	
Total	25,404	19,944	-	-	45,348	37,937

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
Other minor items	30				30	15
					-	
					-	
					-	
					-	
					-	
Total	30	-	-	-	30	15

4 Payments relating directly to charitable activities

	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 £
Ministry activities	4,555	2,457			7,012	6,372
Camp and outing	172	8,185			8,357	6,237
Rent & insurance	3,274				3,274	1,903
Other running costs	1,062				1,062	474
					-	
					-	
					-	
					-	
					-	
Total	9,063	10,642	-	-	19,705	14,986

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - other assets of fund below General fund	Unrestricted fund 2 - other assets of fund below	Unrestricted fund 3 - other assets of fund below	Unrestricted fund 4 - other assets of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	25,404				25,404	28,169
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	30				30	15
Sub total	25,434	-	-	-	25,434	28,184
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	25,434	-	-	-	25,434	28,184
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,063				9,063	7,343
Grants and donations	1,339				1,339	1,395
Governance costs:					-	
Audit / independent examination	200				200	200
Preparation of annual accounts	200				200	200
Legal costs					-	
Sub total	10,802	-	-	-	10,802	9,138
Payments relating to asset and investment movements						
Purchases of fixed assets	213				213	1,539
Purchase of investments					-	
Sub total	213	-	-	-	213	1,539
Total payments	11,015	-	-	-	11,015	10,677
Net receipts / (payments)	14,419	-	-	-	14,419	17,507
Transfers to / (from) funds	(1,798)				(1,798)	(3,034)
Surplus / (deficit) for year	12,621	-	-	-	12,621	14,473
Nature and purpose of funds						

El Shaddai Universal Ministries

SC048257

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		
	Missions	Youth Fund	Building Fund	Brought forward from Add. Notes (4)	Total restricted funds	Total restricted funds last period
Receipts						
Donations	815		2,403	16,726	19,944	9,768
Legacies				-	-	
Grants				-	-	
Receipts from fundraising activities				-	-	
Gross trading receipts				-	-	
Income from investments other than land and buildings				-	-	
Rents from land & buildings				-	-	
Gross receipts from other charitable activities				-	-	
Sub total	815	-	2,403	16,726	19,944	9,768
Receipts from asset & investment sales						
Proceeds from sale of fixed assets				-	-	
Proceeds from sale of investments				-	-	
Sub total	-	-	-	-	-	-
Total receipts	815	-	2,403	16,726	19,944	9,768
Payments						
Expenses for fundraising activities				-	-	
Gross trading payments				-	-	
Investment management costs				-	-	
Payments relating directly to charitable activities		193		10,449	10,642	7,643
Grants and donations	150			4,162	4,312	2,515
Governance costs:				-	-	
Audit / independent examination				-	-	
Preparation of annual accounts				-	-	
Legal costs				-	-	
				-	-	
				-	-	
Sub total	150	193	-	14,611	14,954	10,158
Payments relating to asset and investment movements						
Purchases of fixed assets				1,218	1,218	
Purchase of investments				-	-	
Sub total	-	-	-	1,218	1,218	-
Total payments	150	193	-	15,829	16,172	10,158
Net receipts / (payments)	665	(193)	2,403	897	3,772	(390)
Transfers to / (from) funds				1,798	1,798	3,034
Surplus / (deficit) for year	665	(193)	2,403	2,695	5,570	2,644

Nature and purpose of funds

Missions - holds restricted contributions for missions work until these are passed over by the church to fund missions work - y/e balance £1,246.
Youth - holds restricted contributions for Youth work until these are applied for that purpose - y/e balance £771.
Building Fund - holds restricted contributions towards the cost of acquiring a building in the future - y/e balance £11,439.

Additional analysis (4)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Carried forward to Add notes (3)
	Christmas	Family Camp	Webcam & Laptop	Camp Pastors offerings	Pastors offerings	
Receipts						
Donations	154	8,817	1,218	2,315	4,222	16,726
Legacies						-
Grants						-
Receipts from fundraising activities						-
Gross trading receipts						-
Income from investments other than land and buildings						-
Rents from land & buildings						-
Gross receipts from other charitable activities						-
Sub total	154	8,817	1,218	2,315	4,222	16,726
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						-
Proceeds from sale of investments						-
Sub total	-	-	-	-	-	-
Total receipts	154	8,817	1,218	2,315	4,222	16,726
Payments						
Expenses for fundraising activities						-
Gross trading payments						-
Investment management costs						-
Payments relating directly to charitable activities	154	8,185		2,110		10,449
Grants and donations					4,162	4,162
Governance costs:						-
Audit / independent examination						-
Preparation of annual accounts						-
Legal costs						-
						-
Sub total	154	8,185	-	2,110	4,162	14,611
Payments relating to asset and investment movements						
Purchases of fixed assets			1,218			1,218
Purchase of investments						-
Sub total	-	-	1,218	-	-	1,218
Total payments	154	8,185	1,218	2,110	4,162	15,829
Net receipts / (payments)	-	632	-	205	60	897
Transfers to / (from) funds		1,798				1,798
Surplus / (deficit) for year	-	2,430	-	205	60	2,695

Nature and purpose of funds

Car Fund - holds contributions made towards the future purchase of a vehicle for church use - there has been no movement on the fund this year and the balance on the fund at the year end is £200.

Family camp - holds contributions made by individuals towards the cost of the annual camp until these are paid out by the church - the transfer of £1,797 from general funds covers the difference between costs and donations for the 2024 camp. There is a balance of £1,730 which represents contributions made for the 2025 camp but not yet spent.

Webcam & laptop - this holds specific contributions for the purchase of new equipment - there is no balance on the fund at the year end as it was fully spent.

Camp pastors offerings - this holds funds donated to pass on to the pastors at the family camp - there is a balance on the fund of £205 at the year end.




Pastors offerings - this holds funds donated by church members and another church for the purpose of funding costs the pastor incurred in a bereavement situation. There is a balance of £60 still to be paid out in the next period.

Christmas - specific contributions made towards Christmas activities. These were fully applied in the year - there is no balance on the fund at the year end.

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	El Shaddai Universal Ministries							
Registered charity number	SC048257							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	April	2024	to	31	March	2025	
Set out on pages	1 – 11 commencing from statement of Receipts & Payments						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention other than that disclosed on the attached page*</p> <ol style="list-style-type: none"> 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 <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	18/12/25		
Name:								
Relevant professional qualification(s) or body (if any):	ICAS							
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.