

# Allander Evangelical Church

Scotland · Charity number SC049457

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-07-18
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Allander Evangelical Church Douglas Street Milngavie Glasgow G62 6PB
Website	<a href="http://www.allanderchurch.org.uk">www.allanderchurch.org.uk</a>

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The purpose of the Church is the advancement of the Christian faith in Scotland and the world for the public benefit through the continuance of a body of believers founded on the Basis of Faith. This is achieved by the following:- Preaching the Truths of the Bible every Sunday. Teaching Bible stories to children in Sunday School and Good News Club. Teaching Bible truths to teenagers at Youth Challenge. Financially supporting like minded Charities in the UK and overseas. Engaging with the community at the Drop In Cafe and the Ladies Afternoon Meeting.

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

**Objectives:** 6 The purpose of the Church is the advancement of the Christian faith in Scotland and the world for the public benefit through the continuance of a body of believers founded on the Basis of Faith.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£130,368	£116,751	-	1
2024-08-31	£89,998	£111,215	-	1
2023-08-31	£94,805	£105,592	-	1
2022-08-31	£97,776	£109,478	-	1
2021-08-31	£132,109	£124,231	-	1

**Allander Evangelical Church**

Scotland - Charity number SC049457

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# Accounts

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**Allander Evangelical Church**

**Financial Statements**

**Year ended 31 August 2025**

**Scottish Charity No. SC049457**

Allander Evangelical Church  
Financial Statements  
for the year ended 31 August 2025

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Allander Evangelical Church  
Church Information  
for the year ended 31 August 2025

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Trustees

At 31 August 2025

Alexander Allan  
Ian Baird  
James Flett  
James Gourley  
John Macleod  
Manuel Aldegunde

At signing date of Accounts

Alexander Allan  
Ian Baird  
James Flett  
James Gourley  
John Macleod  
Manuel Aldegunde

Principal Address and OSCR Contact Address

Allander Evangelical Church  
Douglas Street  
Milngavie  
Glasgow  
G62 6PB

Tel: 0141 956 2253    Website: [www.allanderchurch.org.uk](http://www.allanderchurch.org.uk)

Bankers

Bank of Scotland	Royal Bank of Scotland
2 Station Road	24 Douglas Street
Milngavie	Milngavie
Glasgow	Glasgow
G62 8AB	G62 6PB

Solicitors

Diakoneo Legal Services Limited  
48 Spiers Wharf  
Glasgow  
G4 9TH

Independent Examiner

Andrew Wilson CA  
Nelson Gilmour Smith Chartered Accountants  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

Allander Evangelical Church  
Trustees' Annual Report  
for the year ended 31 August 2025

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The Trustees are pleased to present the church's Report and Accounts for the year ended 31 August 2025.

**Status of Charity and Governing Document**

Allander Evangelical Church 2019 ('the church') was incorporated as a SCIO on 18 July 2019 (Charity No. SC049457) and is governed by the SCIO Constitution. On obtaining OSCR's approval, the church changed its name to Allander Evangelical Church effective from 18 March 2021.

**Charitable Purpose**

As indicated in paragraph 6 of the SCIO Constitution, the charitable purpose of the church is the advancement of the Christian faith in Scotland and the world for the public benefit through the continuance of a body of believers founded on the Basis of Faith which is that the Scriptures of the Old and New Testament are inspired by God and are the supreme authority and rule in matters of faith and life.

The church is affiliated to the West of Scotland Gospel Partnership website <https://www.wsgp.org.uk>.

**Trustees**

The church is independent in policy with the day-to-day running undertaken by the Elders who are also the Trustees. The bearers of the Offices of Chairman, Secretary and Treasurer are appointed by the Elders from those serving as Elders. The Trustees who served during the year and to the date of this report were as follows:

Trustees	Alexander Allan Ian Baird James Flett James Gourley John Macleod (Pastor) Manuel Aldegunde
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Chairman/

Secretary James Gourley

Treasurer Ian Baird

**Appointment of Trustees**

New Trustees are nominated for appointment by the existing Trustees. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Allander Evangelical Church  
Trustees' Annual Report  
for the year ended 31 August 2025

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**Achievements and Performance**

The following mainly relates to the period September 2024 to August 2025 the number of people in regular attendance on Sundays is encouraging. The average attendance for Morning Worship is 90 adults and children with an average attendance of around 40 for Evening Worship.

Sunday school for children of primary school age meets during Morning Worship with an average attendance of 10 children.

In addition to Sunday services a Tuesday evening Bible Study and Prayer Meeting was held in the church building and was supported by internet software for those unable to attend in person. Wednesday and Friday prayer meetings were held using internet software.

A monthly Newsletter was produced and distributed to around 70 households by email or by post.

Toddler Time meets every Tuesday during school term times when up to 40 adults and 45 children attend when able. There is still a waiting list for this popular activity.

#One2 Seven (now known as Good News Club ) meets on Wednesday evenings during school term times for children in Primaries 1 to 7 with a small number regularly attending.

Also at the same time on Wednesdays Junior Youth Challenge meets during School term times with a regular attendance of 8 young teenagers.

Drop in Cafe is held on Wednesday mornings from September to June to help to combat loneliness and isolation in the local community. This Cafe is free of charge and is attended regularly by up to 35 people, with a small group of adults with learning difficulties finding it a safe and caring place.

The Ladies Afternoon Meeting increased their frequency to the first and third Thursdays in the month, running from October to March. The numbers attending were lower at around 20.

In October our Harvest Thanksgiving focussed upon Blythswood Care who received financial support and around 45 shoeboxes filled with contents suitable for children or adults, which were delivered to them for Christmas distribution to impoverished communities in Eastern Europe.

We continued to gather humanitarian aid to go to two Christian Charities involved with children in Romania and Moldova. Our Pastor is a Trustee of Children for Christ, Scottish Charity number SC022609 who distribute this aid.

We have again facilitated the monthly rally by the Faith Mission and a youth event for teens and early twenties called Rejuvenate during the winter session.

Children's Holiday Club ran during the first full week of the School's Summer break with the help of Child Evangelism Fellowship with around 50 primary school age children attending.

Allander Evangelical Church  
Trustees' Annual Report  
for the year ended 31 August 2025

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**In relation to funding:**

Continued participation by church members in the Gift Aid Scheme and continuation of the Gift Aid Small Donations Scheme.

We provide financial support to twelve Christian Causes through our Mission Cause of the Month giving.

Continuing monthly financial support for SIL( Summer Institute of Linguistics) in Mexico, Mixtec Project.

Regular monthly support for Simon and Hannah Snodgrass, serving with Child Evangelism Fellowship.

**Financial Review**

**Results for the year**

Per the Statement of Receipts and Payments on page 6, the charity reported Net Income for the year of £13,617 (2024 deficit of: £21,217).

**Reserves Policy**

It is the policy of the church to maintain Unrestricted Funds at a level which equates to approximately three months of unrestricted expenditure. This allows sufficient funds to enable the church's ongoing work to be maintained. Per the Statement of Balances on page 7, the church's Unrestricted Funds (i.e. the General Fund) at 31 August 2025 amounted to £47,787 (2024: £33,903) which was acceptable to the Trustees.

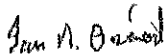
**Grant Making Policy**

The church makes grants from its gift income to individuals and organisations that are generally known to the Trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

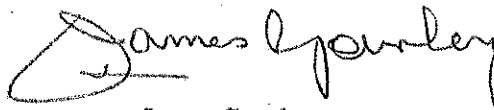
**Independent Examiner**

The Trustees recommend that Andrew Wilson C.A., Partner at Nelson Gilmour Smith, Chartered Accountants, remains in office as Independent Examiner until further notice.

This Report was approved by the Trustees on 26<sup>th</sup> April 2026 and signed on their behalf by:



Ian Baird  
Trustee



James Gourlay  
Trustee

Allander Evangelical Church  
Independent Examiner's Report to the Trustees of Allander  
Evangelical Church  
for the year ended 31 August 2025

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I report on the Accounts of the charity for the year ended 31 August 2025 which are set out on pages 6 to 13.

**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 Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 Report**

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the Accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - o 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.



Andrew Wilson, BA CA  
Partner

Nelson Gilmour Smith  
Chartered Accountants  
53 Bothwell Street  
Glasgow  
G2 6TB

5<sup>th</sup> May 2026

Allander Evangelical Church  
Statement of Receipts and Payments for the year ended 31 August 2025

	Notes	Unrestricted Funds			2025 Total £	2024 Total £
		General Funds £	Designated Funds £	Restricted Funds £		
<b>Receipts</b>						
<b>From generated funds:</b>						
Voluntary Income	2	128,864	-	-	128,864	87,997
Bank Interest		-	-	-	-	-
<b>From charitable activities:</b>						
Church Ministries	3	-	-	1,504	1,504	2,001
<b>Total Receipts</b>		<b>128,864</b>	<b>-</b>	<b>1,504</b>	<b>130,368</b>	<b>89,998</b>
<b>Payments</b>						
<b>Charitable Activities:</b>						
Local Ministries	4	12,065	-	1,421	13,486	13,827
National and Overseas Ministries	5	23,821	-	-	23,821	23,298
Property and Resources	6	34,454	-	-	34,454	30,564
Staff Costs	7	43,730	-	-	43,730	42,326
<b>Governance Costs:</b>						
Legal Fees		-	-	-	-	-
Independent Examiner's Fee		1,260	-	-	1,260	1,200
<b>Sub-total</b>		<b>115,330</b>	<b>-</b>	<b>1,421</b>	<b>116,751</b>	<b>111,215</b>
<b>Asset and Investment Purchases</b>						
Fixed Assets	1.5	-	-	-	-	-
<b>Total Payments</b>		<b>115,330</b>	<b>-</b>	<b>1,421</b>	<b>116,751</b>	<b>111,215</b>
<b>Net Receipts/Payments</b>		<b>13,534</b>	<b>-</b>	<b>83</b>	<b>13,617</b>	<b>(21,217)</b>
Transfers	9 & 10	350	-	(350)	-	-
<b>Surplus/(Deficit) for the year</b>		<b>13,884</b>	<b>-</b>	<b>(267)</b>	<b>13,617</b>	<b>(21,217)</b>

Allander Evangelical Church  
Statement of Balances as at 31 August 2025

	Unrestricted Funds			2025 Total £	2024 Total £
	General Funds £	Designated Funds £	Restricted Funds £		
<b>Bank and Cash In Hand</b>					
Opening Balances	33,903	-	5,639	39,542	60,759
Surplus/(Deficit) for the year	13,884	-	(267)	13,617	(21,217)
Closing Balance	<u>47,787</u>	<u>-</u>	<u>5,372</u>	<u>53,159</u>	<u>39,542</u>
<b>Reserves</b>					
General Funds	47,787	-	-	47,787	33,903
Restricted Funds	-	-	5,372	5,372	5,639
	<u>47,787</u>	<u>-</u>	<u>5,372</u>	<u>53,159</u>	<u>39,542</u>
<b>Fixed Assets</b>					
Land and Buildings (Church)	-	265,756	-	265,756	265,756
Improvements to Church buildings (2020 additions)	-	-	-	-	-
House provided for Pastor	-	299,848	-	299,848	299,848
Fixtures & Fittings	-	58,617	-	58,617	58,617
	<u>-</u>	<u>624,221</u>	<u>-</u>	<u>624,221</u>	<u>624,221</u>
<b>Debtors</b>					
Debtors - Income Tax on Gift Aid donations	-	-	-	-	-
<b>Liabilities</b>					
Independent Examiner's Fee	1,320	-	-	1,320	1,260

Approved by the Trustees on 26<sup>th</sup> APRIL 2026 and signed on their behalf by:

*Ian Baird*

Ian Baird  
Trustee

*James Gourlay*

James Gourlay  
Trustee

## 1. Accounting Policies

### 1.1 Basis of Accounting

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### VAT

The church is not registered for VAT and accordingly, expenditure includes VAT where appropriate.

### 1.2 Purposes of Funds

#### (a) Unrestricted Funds

**General Fund:** encompasses all income and expenditure relating to the primary focus activities of the church, other than those for which funding is restricted.

**Designated Building Fund:** the Fund was used to help finance major upkeep and maintenance requirements of the church building and was expanded during the year ended 31 August 2020.

#### (b) Restricted Funds

**Toddler Time Fund:** represents income and expenditure specific to the activities of Toddler Time.

**Ladies Afternoon Meeting Fund:** represents income and expenditure specific to the activities of the Ladies Afternoon Meeting.

**Ministry Fund:** represents a legacy received for the purposes of the church's mission and pastoral work of the care of the elderly.

### 1.3 Expenditure on Charitable Activities

Comprises the following:

**Local Ministries** represents expenditure on the church's weekly activities and ministries.

**National and Overseas Ministries** represents the church's giving to other Christian ministries whose activities are compatible with the church's objectives.

**Property and Resources** represents expenditure on the upkeep of the church's building.

**Staff Costs** represents the employment costs of the church's Pastor.

### 1.4 Governance Costs

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

### 1.5 Fixed Assets

Per the Statement of Balances on page 7, Fixed Assets of £624,221 is comprised of (1) £562,270 - being the depreciated value of the church's fixed assets at 31 August 2019 as stated in the Accounts for the extended period ended 31 August 2019 which were prepared on the Accruals basis and (2) additions of £61,951 - being the cost of additions during the year ended 31 August 2020 as shown on page 6. Only material additions are noted here.

**2. Voluntary Income**

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
<b>Donations and Legacies</b>					
Open Offerings	-	-	-	-	-
Gift Aid donations	62,831	-	-	62,831	57,430
Other Gifts and donations	5,119	-	-	5,119	2,623
Legacies	31,335	-	-	31,335	-
HMRC - Gift Aid Refund	14,852	-	-	14,852	14,554
Non Gift Aid Amounts	14,727	-	-	14,727	13,390
Income Tax reclaim	-	-	-	-	-
<b>Total</b>	<b>128,864</b>	<b>-</b>	<b>-</b>	<b>128,864</b>	<b>87,997</b>

**3. Income from Charitable Activities**

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
<b>Toddler Time</b>					
Fees	-	-	1,108	1,108	1,437
Bank Interest	-	-	7	7	7
Miscellaneous	-	-	20	20	-
<b>Ladies Afternoon Meeting</b>					
Offerings	-	-	369	369	237
Donations	-	-	-	-	110
Compensating Adjustment	-	-	-	-	210
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,504</b>	<b>1,504</b>	<b>2,001</b>

4. Local Ministries

	Unrestricted Funds			Total 2025 £	Total 2024
	General Funds	Designated Funds	Restricted Funds		
	£	£	£		
Visiting Speakers	2,846	-	140	2,986	3,855
Advertising	571	-	-	571	626
Catering & Communion Wine	4,097	-	422	4,519	3,463
Hymn Books, Bibles and Reading Notes	443	-	157	600	396
Fees, licences and subscriptions	1,980	-	-	1,980	2,186
Gifts, cards and flowers	61	-	574	635	631
Materials	-	-	124	124	130
Donation to Church	-	-	-	-	-
Miscellaneous	-	-	4	4	-
Youth Activities	40	-	-	40	46
Children's Activities	302	-	-	302	572
Elders Discretionary Fund	428	-	-	428	387
Office consumables & printing	807	-	-	807	1,044
Training and Development	490	-	-	490	491
<b>Total</b>	<b>12,065</b>	<b>-</b>	<b>1,421</b>	<b>13,486</b>	<b>13,827</b>

5. National and Overseas Ministries

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds	Designated Funds	Restricted Funds		
	£	£	£		
Grants Payable (Note 8)	6,345	-	-	6,345	6,498
Mission Workers (Note 8)	17,476	-	-	17,476	16,800
<b>Total</b>	<b>23,821</b>	<b>-</b>	<b>-</b>	<b>23,821</b>	<b>23,298</b>

6. Property and Resources

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
Electricity	1,762	-	-	1,762	1,752
Gas	2,053	-	-	2,053	1,957
Telephone	714	-	-	714	635
Building insurance, maintenance & repairs	22,716	-	-	22,716	18,460
Pastor's House expenses	3,667	-	-	3,667	4,573
Cleaning	364	-	-	364	323
Equipment and maintenance	872	-	-	872	2,189
New Equipment	1,811	-	-	1,811	185
Payroll fees	495	-	-	495	490
<b>Total</b>	<b>34,454</b>	<b>-</b>	<b>-</b>	<b>34,454</b>	<b>30,564</b>

7. Staff Costs

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
Gross Salaries	42,142	-	-	42,142	40,724
Employer's National Insurance	-	-	-	-	-
Pension Costs	1,260	-	-	1,260	1,250
Pastor's expenses	328	-	-	328	352
<b>Total</b>	<b>43,730</b>	<b>-</b>	<b>-</b>	<b>43,730</b>	<b>42,326</b>

8. Grants Payable

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
	£	£	£		
<b>During the year, the following grants were paid to:</b>					
<b>Charities and Organisations</b>					
Barnabas Fund	-	-	-	-	-
Blythswood Care Shoebox Appeal	385	-	-	385	500
CEF - Tithe	-	-	-	-	400
Children for Christ	450	-	-	450	-
Christian Institute	450	-	-	450	-
Faith Mission	-	-	-	-	475
Hope for Glasgow	1,030	-	-	1,030	975
Inspiration Orchestra	-	-	-	-	-
MoM Child Evangelism Fell	2,476	-	-	2,476	-
Platform 67	585	-	-	585	575
Release International	610	-	-	610	450
Romanian Choir - Tithe	-	-	-	-	-
SAT-7 UK	685	-	-	685	450
Slavic Gospel Association	565	-	-	565	475
Street Connect	605	-	-	605	500
The International Mission to Jewish People	520	-	-	520	-
Scot Bible Society	-	-	-	-	500
EKAM Ministries	-	-	-	-	550
Navigators UK-Holy week offering	-	-	-	-	648
<b>Mission Workers (Summer Institute of Linguistics Mexico, Mixtec Project)</b>					
Wycliffe Bible Translators	15,000	-	-	15,000	16,800
<b>Individuals</b>					
Yigar Vendar	460	-	-	460	-
<b>Total</b>	<b>23,821</b>	<b>-</b>	<b>-</b>	<b>23,821</b>	<b>23,298</b>

9. Unrestricted Funds

	Balance at 01.09.24 £	Receipts £	Payments £	Transfers £	Balance at 31.08.25 £
	General	33,903	128,864	(115,330)	350
<b>Total</b>	<b>33,903</b>	<b>128,864</b>	<b>(115,330)</b>	<b>350</b>	<b>47,787</b>
	Balance at 01.09.23 £	Receipts £	Payments £	Transfers £	Balance at 31.08.24 £
	General	55,254	87,997	(109,748)	400
<b>Total</b>	<b>55,254</b>	<b>87,997</b>	<b>(109,748)</b>	<b>400</b>	<b>33,903</b>

The purpose of the above Funds are outlined on page 8.

10. Restricted Funds

	Balance at 01.09.24 £	Receipts £	Payments £	Transfers £	Balance at 31.08.25 £
Toddler Time	486	1,135	(885)	(350)	386
Ladies Afternoon Meeting	453	369	(536)	-	286
Ministry	4,700	-	-	-	4,700
<b>Total</b>	<b>5,639</b>	<b>1,504</b>	<b>(1,421)</b>	<b>(350)</b>	<b>5,372</b>

	Balance at 01.09.23 £	Receipts £	Payments £	Transfers £	Balance at 31.08.24 £
Toddler Time	335	1,444	(893)	(400)	486
Ladies Afternoon Meeting	470	557	(574)	-	453
Ministry	4,700	-	-	-	4,700
<b>Total</b>	<b>5,505</b>	<b>2,001</b>	<b>(1,467)</b>	<b>(400)</b>	<b>5,639</b>

The purpose of the above Funds are outlined on page 8.  
£350 was donated from Toddler Time to the Church.

11. Related Party Transactions

In his capacity as church Pastor, John Macleod (trustee) received remuneration of £ 43,402, comprising gross salary and employer pension contributions as disclosed in Note 7 on page 11 (2024: £41,924).

During the year ended 31 August 2025, the church gave £450 (2024: £nil) to Children for Christ, Scottish Charity No. SC022609. John MacLeod is a trustee of Children for Christ.

**Allander Evangelical Church**

Scotland - Charity number SC049457

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# Accounts

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**Allander Evangelical Church**

**Financial Statements**

**Year ended 31 August 2024**

**Scottish Charity No. SC049457**

Allander Evangelical Church  
Financial Statements  
for the year ended 31 August 2024

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Church Information  
for the year ended 31 August 2024

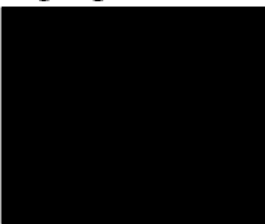
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Trustees

At 31 August 2024



At signing date of Accounts



Principal Address and OSCR Contact Address

Allander Evangelical Church  
Douglas Street  
Milngavie  
Glasgow  
G62 6PB

Tel: 0141 956 2253    Website: [www.allanderchurch.org.uk](http://www.allanderchurch.org.uk)


Bankers

Bank of Scotland	Royal Bank of Scotland
2 Station Road	24 Douglas Street
Milngavie	Milngavie
Glasgow	Glasgow
G62 8AB	G62 6PB

Solicitors

Diakoneo Legal Services Limited  
48 Spiers Wharf  
Glasgow  
G4 9TH

Independent Examiner

  
Nelson Gilmour Smith Chartered Accountants  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

Allander Evangelical Church  
Trustees' Annual Report  
for the year ended 31 August 2024

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The Trustees are pleased to present the church's Report and Accounts for the year ended 31 August 2024.

**Status of Charity and Governing Document**

Allander Evangelical Church 2019 ('the church') was incorporated as a SCIO on 18 July 2019 (Charity No. SC049457) and is governed by the SCIO Constitution. On obtaining OSCR's approval, the church changed its name to Allander Evangelical Church effective from 18 March 2021.

**Charitable Purpose**

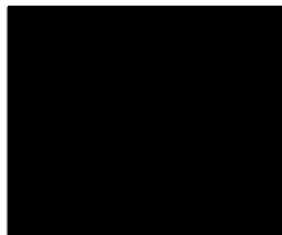
As indicated in paragraph 6 of the SCIO Constitution, the charitable purpose of the church is the advancement of the Christian faith in Scotland and the world for the public benefit through the continuance of a body of believers founded on the Basis of Faith which is that the Scriptures of the Old and New Testament are inspired by God and are the supreme authority and rule in matters of faith and life.

The church is affiliated to the West of Scotland Gospel Partnership website <https://www.wsgp.org.uk>.

**Trustees**

The church is independent in policy with the day-to-day running undertaken by the Elders who are also the Trustees. The bearers of the Offices of Chairman, Secretary and Treasurer are appointed by the Elders from those serving as Elders. The Trustees who served during the year and to the date of this report were as follows:

Trustees



Chairman/  
Secretary  
Treasurer



**Appointment of Trustees**

New Trustees are nominated for appointment by the existing Trustees. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Allander Evangelical Church  
Trustees' Annual Report  
for the year ended 31 August 2024

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**Achievements and Performance**

The following relates mainly to the period September 2023 to August 2024 the number of people in regular attendance on Sundays is encouraging. The church met every Sunday for worship, mornings and evenings with a greater number attending in the morning.

Sunday School for the children meets during the Morning Worship with a varied number attending.

In addition to Sunday services a Tuesday evening Prayer Meeting was held in the church building supported by internet software for those unable to attend in person. Wednesday and Friday morning Prayer Meetings were held and a Thursday Bible Study all using internet software.

A Fellowship Newsletter was produced weekly until December 2023 and changed to monthly from January 2024. This was delivered to around 80 households by email and post.

In October we again had a Harvest Thanksgiving collection for Blythwood Care following which around 30 shoeboxes with contents suitable for children or adults, were delivered to them for Christmas distribution in impoverished communities in Eastern Europe.

Continued gathering of humanitarian aid to go to two Christian charities involved with children in Romania and Moldova. Our Pastor is a Trustee of Children for Christ, Scottish Charity number SC022609 who distribute this aid.

Toddler Time meets every Tuesday during School term times when up to 40 adults and 45 children attended when able. There is still a waiting list for this popular activity.

#One2Seven meets on Wednesday evenings during School term times, an activity for children in Primaries 1 to 7 with a small group of children regularly attending.

Also on Wednesday evenings Junior Youth Challenge meets during School term times with around 8 attending regularly.

Drop in Cafe is held on Wednesday mornings from August to June to help combat loneliness and isolation in the local community. This free Cafe is attended regularly by up to 35 people, it has proved to be a welcoming and safe place for a small group of adults with learning difficulties.

The Ladies Afternoon Meeting continued on the first Thursday of the month from October to March with an attendance of 25 – 30.

Children's Holiday Club ran during the first full week of the School's Summer break with the help of the Child Evangelism Fellowship. Around 40 children attended.

**Allander Evangelical Church  
Trustees' Annual Report  
for the year ended 31 August 2024**

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We have again facilitated the monthly rally by the Faith Mission and a youth event for teens and early twenties called Rejuvenate during the winter session.

We again hosted the Milngavie Churches Holy Week Services which were well attended.

In relation to funding:

Continued participation by church members in the Gift Aid Scheme and continuation of the Gift Aid Small Donations Scheme.

We provided financial support to twelve Christian Causes through our Mission Cause of the Month giving.

Continuing financial support for [REDACTED] SIL (Summer Institute of Linguistics) worker in Mexico.

### **Financial Review**

#### **Results for the year**

Per the Statement of Receipts and Payments on page 6, the charity reported Net Receipts (i.e. a Deficit) for the year of £21,217 (2023: £10,787).

#### **Reserves Policy**

It is the policy of the church to maintain Unrestricted Funds at a level which equates to approximately three months of unrestricted expenditure. This allows sufficient funds to enable the church's ongoing work to be maintained. Per the Statement of Balances on page 7, the church's Unrestricted Funds (i.e. the General Fund) at 31 August 2024 amounted to £33,503 (2022: £55,254) which was acceptable to the Trustees.

#### **Grant Making Policy**

The church makes grants from its gift income to individuals and organisations that are generally known to the Trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

#### **Independent Examiner**

The Trustees recommend that [REDACTED] Partner at Nelson Gilmour Smith, Chartered Accountants, remains in office as Independent Examiner until further notice.

This Report was approved by the Trustees on 11/9/2025 and signed on their behalf by:

[REDACTED]

Allander Evangelical Church  
Independent Examiner's Report to the Trustees of Allander  
Evangelical Church  
for the year ended 31 August 2024

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I report on the Accounts of the charity for the year ended 31 August 2024 which are set out on pages 6 to 13.

**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 Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

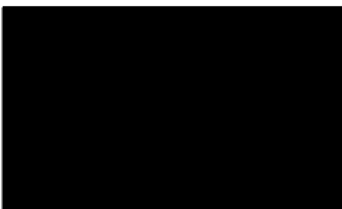
**Basis of Independent Examiner's Report**

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the Accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - o 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.



Nelson Gilmour Smith  
Chartered Accountants  
53 Bothwell Street  
Glasgow  
G2 6TB

14/5/25

Allander Evangelical Church  
Statement of Receipts and Payments for the year ended 31 August 2024

	Notes	Unrestricted Funds			2024 Total £	2023 Total £
		General Funds £	Designated Funds £	Restricted Funds £		
<b>Receipts</b>						
<b>From generated funds:</b>						
Voluntary Income	2	87,997	-	-	87,997	92,957
Bank Interest		-	-	-	-	-
<b>From charitable activities:</b>						
Church Ministries	3	-	-	2,001	2,001	1,848
<b>Total Receipts</b>		<b>87,997</b>	<b>-</b>	<b>2,001</b>	<b>89,998</b>	<b>94,805</b>
<b>Payments</b>						
<b>Charitable Activities:</b>						
Local Ministries	4	12,360	-	1,467	13,827	15,870
National and Overseas Ministries	5	23,298	-	-	23,298	27,547
Property and Resources	6	30,564	-	-	30,564	20,816
Staff Costs	7	42,326	-	-	42,326	40,219
<b>Governance Costs:</b>						
Legal Fees		-	-	-	-	-
Independent Examiner's Fee		1,200	-	-	1,200	1,140
<b>Sub-total</b>		<b>109,748</b>	<b>-</b>	<b>1,467</b>	<b>111,215</b>	<b>105,592</b>
<b>Asset and Investment Purchases</b>						
Fixed Assets	1.5	-	-	-	-	-
<b>Total Payments</b>		<b>109,748</b>	<b>-</b>	<b>1,467</b>	<b>111,215</b>	<b>105,592</b>
<b>Net Receipts/Payments</b>		<b>(21,751)</b>	<b>-</b>	<b>534</b>	<b>(21,217)</b>	<b>(10,787)</b>
Transfers	9 & 10	400	-	(400)	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(21,351)</b>	<b>-</b>	<b>134</b>	<b>(21,217)</b>	<b>(10,787)</b>

Allander Evangelical Church  
Statement of Balances as at 31 August 2024

	Unrestricted Funds			2024 Total £	2023 Total £
	General Funds £	Designated Funds £	Restricted Funds £		
<b>Bank and Cash In Hand</b>					
Opening Balances	55,254	-	5,505	60,759	71,546
Surplus/(Deficit) for the year	(21,351)	-	134	(21,217)	(10,787)
Closing Balance	<u>33,903</u>	<u>-</u>	<u>5,639</u>	<u>39,542</u>	<u>60,759</u>
<b>Reserves</b>					
General Funds	33,903	-	-	33,903	55,254
Restricted Funds	-	-	5,639	5,639	5,505
	<u>33,903</u>	<u>-</u>	<u>5,639</u>	<u>39,542</u>	<u>60,759</u>
<b>Fixed Assets</b>					
Land and Buildings (Church)	-	265,756	-	265,756	265,756
Improvements to Church buildings (2020 additions)	-	-	-	-	-
House provided for Pastor	-	299,848	-	299,848	299,848
Fixtures & Fittings	-	58,617	-	58,617	58,617
	<u>-</u>	<u>624,221</u>	<u>-</u>	<u>624,221</u>	<u>624,221</u>
<b>Debtors</b>					
Debtors - Income Tax on Gift Aid donations	-	-	-	-	-
<b>Liabilities</b>					
Independent Examiner's Fee	1,260	-	-	1,260	1,260

Approved by the Trustees on 17/08/2025 and signed on their behalf by:



## 1. Accounting Policies

### 1.1 Basis of Accounting

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### VAT

The church is not registered for VAT and accordingly, expenditure includes VAT where appropriate.

### 1.2 Purposes of Funds

#### (a) Unrestricted Funds

**General Fund:** encompasses all income and expenditure relating to the primary focus activities of the church, other than those for which funding is restricted.

**Designated Building Fund:** the Fund was used to help finance major upkeep and maintenance requirements of the church building and was expanded during the year ended 31 August 2020.

#### (b) Restricted Funds

**Toddler Time Fund:** represents income and expenditure specific to the activities of Toddler Time.

**Ladies Afternoon Meeting Fund:** represents income and expenditure specific to the activities of the Ladies Afternoon Meeting.

**Ministry Fund:** represents a legacy received for the purposes of the church's mission and pastoral work of the care of the elderly.

### 1.3 Expenditure on Charitable Activities

Comprises the following:

**Local Ministries** represents expenditure on the church's weekly activities and ministries.

**National and Overseas Ministries** represents the church's giving to other Christian ministries whose activities are compatible with the church's objectives.

**Property and Resources** represents expenditure on the upkeep of the church's building.

**Staff Costs** represents the employment costs of the church's Pastor.

### 1.4 Governance Costs

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

### 1.5 Fixed Assets

Per the Statement of Balances on page 7, Fixed Assets of £624,221 is comprised of (1) £562,270 - being the depreciated value of the church's fixed assets at 31 August 2019 as stated in the Accounts for the extended period ended 31 August 2019 which were prepared on the Accruals basis and (2) additions of £61,951 - being the cost of additions during the year ended 31 August 2020 as shown on page 6. Only material additions are noted here.

**2. Voluntary Income**

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General Funds	Designated Funds	Restricted Funds		
	£	£	£		
<b>Donations and Legacies</b>					
Open Offerings	-	-	-	-	-
Gift Aid donations	57,430	-	-	57,430	58,073
Other Gifts and donations	2,623	-	-	2,623	5,997
Legacies	-	-	-	-	-
HMRC - Gift Aid Refund	14,554	-	-	14,554	15,207
Non Gift Aid Amounts	13,390	-	-	13,390	13,680
Income Tax reclaim	-	-	-	-	-
<b>Total</b>	<b>87,997</b>	<b>-</b>	<b>-</b>	<b>87,997</b>	<b>92,957</b>

**3. Income from Charitable Activities**

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General Funds	Designated Funds	Restricted Funds		
	£	£	£		
<b>Toddler Time</b>					
Fees	-	-	1,437	1,437	1,177
Bank Interest	-	-	7	7	3
Miscellaneous	-	-	-	-	105
<b>Ladies Afternoon Meeting</b>					
Offerings	-	-	237	237	563
Donations	-	-	110	110	-
Compensating Adjustment	-	-	210	210	-
<b>Men Behaving Dadly</b>					
Entry Fees	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2,001</b>	<b>2,001</b>	<b>1,848</b>

4. Local Ministries

	Unrestricted Funds			Total 2024 £	Total 2023
	General Funds	Designated Funds	Restricted Funds		
	£	£	£		
Visiting Speakers	3,740	-	115	<b>3,855</b>	3,666
Advertising	626	-	-	<b>626</b>	710
Catering & Communion Wine	2,966	-	497	<b>3,463</b>	4,183
Hymn Books, Bibles and Reading Notes	302	-	94	<b>396</b>	688
Fees, licences and subscriptions	2,186	-	-	<b>2,186</b>	1,750
Gifts, cards and flowers	-	-	631	<b>631</b>	561
Materials	-	-	130	<b>130</b>	87
Donation to Church	-	-	-	-	300
Miscellaneous	-	-	-	-	300
Youth Activities	46	-	-	<b>46</b>	-
Children's Activities	572	-	-	<b>572</b>	1,064
Elders Discretionary Fund	387	-	-	<b>387</b>	850
Office consumables & printing	1,044	-	-	<b>1,044</b>	1,301
Training and Development	491	-	-	<b>491</b>	410
<b>Total</b>	<b>12,360</b>	<b>-</b>	<b>1,467</b>	<b>13,827</b>	<b>15,870</b>

5. National and Overseas Ministries

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General Funds	Designated Funds	Restricted Funds		
	£	£	£		
Grants Payable (Note 8)	6,498	-	-	<b>6,498</b>	10,747
Mission Workers (Note 8)	16,800	-	-	<b>16,800</b>	16,800
<b>Total</b>	<b>23,298</b>	<b>-</b>	<b>-</b>	<b>23,298</b>	<b>27,547</b>

**6. Property and Resources**

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General Funds £	Designated Funds £	Restricted Funds £		
	Electricity	1,752	-		
Gas	1,957	-	-	1,957	1,726
Telephone	635	-	-	635	250
Building insurance, maintenance & repairs	18,460	-	-	18,460	10,521
Pastor's House expenses	4,573	-	-	4,573	4,165
Cleaning	323	-	-	323	323
Equipment and maintenance	2,189	-	-	2,189	1,180
New Equipment	185	-	-	185	428
Payroll fees	490	-	-	490	476
<b>Total</b>	<b>30,564</b>	<b>-</b>	<b>-</b>	<b>30,564</b>	<b>20,816</b>

**7. Staff Costs**

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General Funds £	Designated Funds £	Restricted Funds £		
	Gross Salaries	40,724	-		
Employer's National Insurance	-	-	-	-	-
Pension Costs	1,250	-	-	1,250	1,303
Pastor's expenses	352	-	-	352	440
<b>Total</b>	<b>42,326</b>	<b>-</b>	<b>-</b>	<b>42,326</b>	<b>40,219</b>

8. Grants Payable

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General Funds £	Designated Funds £	Restricted Funds £		
<b>During the year, the following grants were paid to:</b>					
<b>Charities and Organisations</b>					
Barnabas Fund	-	-	-	-	1,195
Blythswood Care Shoebox Appeal	500	-	-	500	500
CEF - Tithe	400	-	-	400	-
Children for Christ	-	-	-	-	700
Christian Institute	-	-	-	-	655
Faith Mission	475	-	-	475	700
Hope for Glasgow	975	-	-	975	-
Inspiration Orchestra	-	-	-	-	850
MoM Child Evangelism Fell	-	-	-	-	700
Platform 67	575	-	-	575	960
Release International	450	-	-	450	405
Romanian Choir - Tithe	-	-	-	-	250
SAT-7 UK	450	-	-	450	675
Slavic Gospel Association	475	-	-	475	730
Street Connect	500	-	-	500	750
Trinity Digital	-	-	-	-	333
The Outreach - Holy Week Offering	-	-	-	-	1,344
Scot Bible Society	500	-	-	500	-
EKAM Ministries	550	-	-	550	-
Navigators UK-Holy week offering	648	-	-	648	-
<b>Mission Workers (Summer Institute of Linguistics)</b>					
Inga McKendry	16,800	-	-	16,800	16,800
<b>Others</b>					
	-	-	-	-	-
<b>Total</b>	<b>23,298</b>	<b>-</b>	<b>-</b>	<b>23,298</b>	<b>27,547</b>

9. Unrestricted Funds

	Balance at 01.09.23 £	Receipts £	Payments £	Transfers £	Balance at 31.08.24 £
	General	55,254	87,997	(109,748)	400
<b>Total</b>	<b>55,254</b>	<b>87,997</b>	<b>(109,748)</b>	<b>400</b>	<b>33,903</b>
	Balance at 01.09.22 £	Receipts £	Payments £	Transfers £	Balance at 31.08.23 £
	General	65,838	92,957	(103,541)	-
<b>Total</b>	<b>65,838</b>	<b>92,957</b>	<b>(103,541)</b>	<b>-</b>	<b>55,254</b>

The purpose of the above Funds are outlined on page 8.

**10. Restricted Funds**

	Balance at 01.09.23	Receipts	Payments	Transfers	Balance at 31.08.24
	£	£	£	£	£
Toddler Time	335	1,444	(893)	(400)	486
Ladies Afternoon Meeting	470	557	(574)	-	453
Ministry	4,700	-	-	-	4,700
<b>Total</b>	<b>5,505</b>	<b>2,001</b>	<b>(1,467)</b>	<b>-</b>	<b>5,639</b>

	Balance at 01.09.22	Receipts	Payments	Transfers	Balance at 31.08.23
	£	£	£	£	£
Toddler Time	341	1,285	(1,291)	-	335
Ladies Afternoon Meeting	667	563	(760)	-	470
Ministry	4,700	-	-	-	4,700
<b>Total</b>	<b>5,708</b>	<b>1,848</b>	<b>(2,051)</b>	<b>-</b>	<b>5,505</b>

The purpose of the above Funds are outlined on page 8.  
£400 was donated from Toddler Time to the Church.

**11. Related Party Transactions**

In his capacity as church Pastor, [REDACTED] (trustee) received remuneration of £41,924 comprising gross salary and employer pension contributions as disclosed in Note 7 on page 11 (2023: £39,779).

During the year ended 31 August 2024, the church gave £nil (2023: £700) to Children for Christ, Scottish Charity No. SC022609. [REDACTED] is a trustee of Children for Christ.