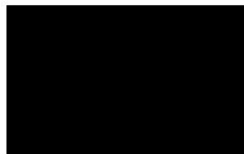


**REGISTERED COMPANY NUMBER: SC049920 (Scotland)**  
**REGISTERED CHARITY NUMBER: 049920**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31st March 2025**  
**for**  
**Strathaven Evangelical Church**

*f*



**Strathaven Evangelical Church**

**Contents of the Financial Statements  
for the Year Ended 31st March 2025**

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<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
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**Strathaven Evangelical Church**  
**Report of the Trustees**  
**for the Year Ended 31st March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

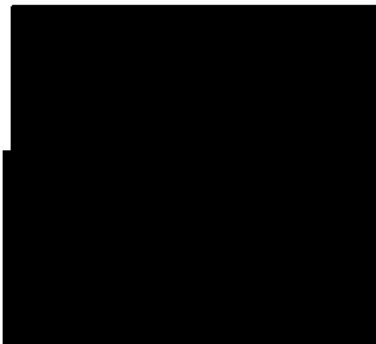
**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC049920 (Scotland)

**Registered Charity number**

049920



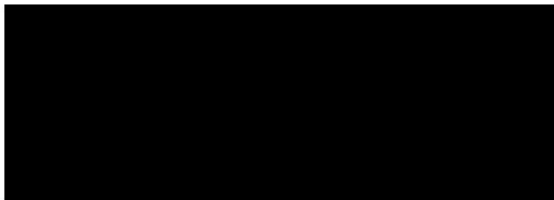
**Company Secretary**

**Independent Examiner**



Ken Tait & Co  
1 Campbell Street  
Hamilton  
ML3 6DB

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Strathaven Evangelical Church**

I report on the accounts for the year ended 31st March 2025 set out on pages three to nine.

**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.



Ken Tait & Co  
1 Campbell Street  
Hamilton  
ML3 6DB

Date: 17/12/25

**Strathaven Evangelical Church**

**Statement of Financial Activities  
for the Year Ended 31st March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		64,375	3,712	68,087	103,545
Other trading activities	2	4,014	-	4,014	3,002
Investment income	3	3,475	-	3,475	-
<b>Total</b>		<u>71,864</u>	<u>3,712</u>	<u>75,576</u>	<u>106,547</u>
<b>EXPENDITURE ON</b>					
Raising funds		1	-	1	2
<b>Charitable activities</b>					
Local Ministries		10,982	3,023	14,005	15,649
National and Overseas Ministries		7,502	-	7,502	19,840
Property and Resources		22,881	-	22,881	26,507
Staff Costs		11,400	-	11,400	22,316
Other		-	-	-	2,835
<b>Total</b>		<u>52,766</u>	<u>3,023</u>	<u>55,789</u>	<u>87,149</u>
<b>NET INCOME</b>		19,098	689	19,787	19,398
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		122,816	4,807	127,623	108,225
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>141,914</u></u>	<u><u>5,496</u></u>	<u><u>147,410</u></u>	<u><u>127,623</u></u>

The notes form part of these financial statements

# Strathaven Evangelical Church

## Balance Sheet 31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		141,914	5,496	147,410	127,623
<b>NET CURRENT ASSETS</b>		<u>141,914</u>	<u>5,496</u>	<u>147,410</u>	<u>127,623</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>141,914</u>	<u>5,496</u>	<u>147,410</u>	<u>127,623</u>
<b>NET ASSETS</b>		<u>141,914</u>	<u>5,496</u>	<u>147,410</u>	<u>127,623</u>
<b>FUNDS</b>	8				
Unrestricted funds				141,914	122,816
Restricted funds				5,496	4,807
<b>TOTAL FUNDS</b>				<u>147,410</u>	<u>127,623</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

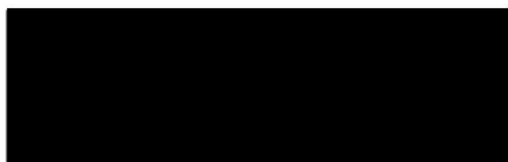
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2025 and were signed on its behalf by:



The notes form part of these financial statements



## Strathaven Evangelical Church

### Notes to the Financial Statements for the Year Ended 31st March 2025

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

##### Taxation

The charity is exempt from corporation 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.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	4,014	3,002

**Strathaven Evangelical Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deposit account interest	3,475	-
	<u>          </u>	<u>          </u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Hire of plant and machinery	1	2
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**6. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	11,400	21,336
Other pension costs	-	980
	<u>          </u>	<u>          </u>
	<u>11,400</u>	<u>22,316</u>

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

	<b>2025</b>	<b>2024</b>
	<b>2</b>	<b>3</b>
Wages	<u>          </u>	<u>          </u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	98,773	4,772	103,545
Other trading activities	3,002	-	3,002
<b>Total</b>	<u>101,775</u>	<u>4,772</u>	<u>106,547</u>
<b>EXPENDITURE ON</b>			
Raising funds	1	1	2
<b>Charitable activities</b>			
Local Ministries	11,015	4,634	15,649



**Strathaven Evangelical Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
National and Overseas Ministries	19,840	-	19,840
Property and Resources	26,507	-	26,507
Staff Costs	22,316	-	22,316
Other	2,835	-	2,835
<b>Total</b>	<u>82,514</u>	<u>4,635</u>	<u>87,149</u>
<b>NET INCOME</b>	19,261	137	19,398
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	103,555	4,670	108,225
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>122,816</u></u>	<u><u>4,807</u></u>	<u><u>127,623</u></u>

**8. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	122,816	19,098	141,914
<b>Restricted funds</b>			
Restricted fund	4,807	689	5,496
<b>TOTAL FUNDS</b>	<u><u>127,623</u></u>	<u><u>19,787</u></u>	<u><u>147,410</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,864	(52,766)	19,098
<b>Restricted funds</b>			
Restricted fund	3,712	(3,023)	689
<b>TOTAL FUNDS</b>	<u><u>75,576</u></u>	<u><u>(55,789)</u></u>	<u><u>19,787</u></u>

**Strathaven Evangelical Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	103,555	19,261	122,816
<b>Restricted funds</b>			
Restricted fund	4,670	137	4,807
<b>TOTAL FUNDS</b>	<u>108,225</u>	<u>19,398</u>	<u>127,623</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	101,775	(82,514)	19,261
<b>Restricted funds</b>			
Restricted fund	4,772	(4,635)	137
<b>TOTAL FUNDS</b>	<u>106,547</u>	<u>(87,149)</u>	<u>19,398</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	103,555	38,359	141,914
<b>Restricted funds</b>			
Restricted fund	4,670	826	5,496
<b>TOTAL FUNDS</b>	<u>108,225</u>	<u>39,185</u>	<u>147,410</u>

**Strathaven Evangelical Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**8. 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:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	173,639	(135,280)	38,359
<b>Restricted funds</b>			
Restricted fund	8,484	(7,658)	826
<b>TOTAL FUNDS</b>	<u>182,123</u>	<u>(142,938)</u>	<u>39,185</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2025.

**Strathaven Evangelical Church**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	48,077	58,857
Donations	10,934	11,087
Gift aid	9,076	12,840
Legacies	-	20,761
	<hr/>	<hr/>
	68,087	103,545
<b>Other trading activities</b>		
Fundraising events	4,014	3,002
<b>Investment income</b>		
Deposit account interest	3,475	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	75,576	106,547
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Hire of plant and machinery	1	2
<b>Charitable activities</b>		
Wages	11,400	21,336
Pensions	-	980
Exceptional items	41,725	62,077
	<hr/>	<hr/>
	53,125	84,393
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	1,350	2,754
Legal and Professional Fees (re SCIO Conversion)	1,313	-
	<hr/>	<hr/>
	2,663	2,754
<b>Total resources expended</b>	<hr/>	<hr/>
	55,789	87,149
<b>Net income</b>	<hr/>	<hr/>
	19,787	19,398
	<hr/>	<hr/>

This page does not form part of the statutory financial statements