

**Airdrie Ebenezer Evangelical Church
Trustees' Annual Report and Accounts**

For the year ended 31 March 2025

Scottish Charity No. SC008259

Airdrie Ebenezer Evangelical Church

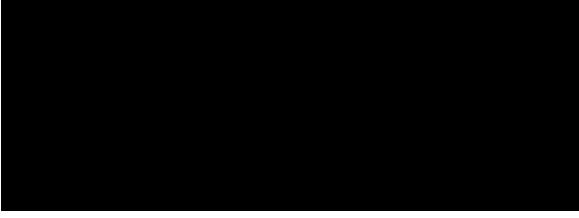
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Airdrie Ebenezer Evangelical Church

Church Information for the Year Ended 31 March 2025

Trustees



Office Bearers



Website: www.airyrie-ebenezer.co.uk

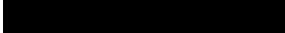
Bankers

Royal Bank of Scotland
Airdrie Branch
5 Graham Street
Airdrie
ML6 6AB

Solicitors

Bell, Russell & Co.
111 Graham Street,
Airdrie
ML6 6DE

Independent Examiner



TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5GS

Airdrie Ebenezer Evangelical Church

Trustees' Annual Report for the Year Ended 31 March 2025

The Trustees are pleased to present their report together with the Accounts of the church for the year ended 31 March 2025.

Status of Charity and Governing Document

Airdrie Ebenezer Evangelical Church is established by Constitution and is a Scottish Charity (No SC008259).

Charitable Objectives and Aims

The charitable objectives of the church are to worship God together in Spirit and in Truth, build the members up in the Faith and proclaim the Gospel of Jesus Christ in word and action. The aim of the church is the advancement of the Christian faith and to serve and support the local and Christian communities in Airdrie, Scotland and beyond.

Trustees and Office Bearers

For the purpose of charity law, the Trustees of the church are also the charity's Trustees.

The church is independent and congregational in policy. The day to day running of the church is delegated by the Trustees to the Elders and Deacons.

The Trustees and Office Bearers who served during the year are as listed on page 1.

Appointment of Trustees

Trustees are nominated for appointment by the existing Trustees. There is no fixed term for Trusteeship. Prior to their appointment, 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.

Achievements and Performance

During the year, the church met regularly for worship and was actively involved in achieving the above stated aims through a wide variety of services and events.

Significant highlights, events and developments of note in the year include the following:

In relation to **activities**:

- We meet as a group of believers for Worship every Sunday morning at 10:30am to participate in Communion. This service also include praise and worship songs and a biblical teaching message from our Pastor, or visiting guests. We hold a further service with bible teaching and worship each Sunday at 6:30pm.
- On Wednesday evenings we also met for a time of prayer and biblical teaching.
- Our annual summer Kids Holiday Club was this year in person, with daily challenges, crafts and bible lessons presented to the children.
- Elders convened monthly for the purpose of assessing the spiritual welfare of the church members.

In relation to **funding**:

- The church receives its funding from church members and visitors by way of weekly offerings and Gift Aid donations.

Airdrie Ebenezer Evangelical Church

Trustees' Annual Report for the Year Ended 31 March 2025

Financial Review

Results for the year

The Accounts for the year ended 31 March 2025 have been prepared on the Receipts and Payments basis.

Per the *Statement of Receipts and Payments* on page 5, the church reported Net Receipts (i.e. a Surplus) for the year of £1,972 (2024 - Deficit £14,625).

Reserves Policy

It is the policy of the church to maintain Unrestricted Funds, i.e. funds not committed or invested in fixed assets, at a level around £10,000. This allows sufficient funds to enable the ongoing work of the church to be maintained. Per the *Statement of Balances* on page 6, the General Fund at 31 March 2025 amounted to £84,516 (2024 – £82,544) which, although above the required level, was acceptable to the Trustees.

Grant Making Policy

The church makes grants from its 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. Reputable bodies involved in disaster relief work etc. would be included in this list.

Independent Examiner

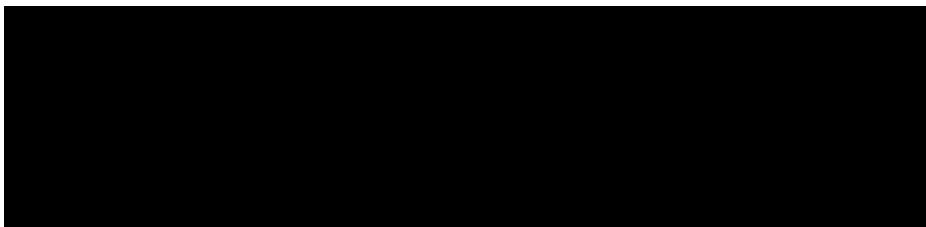
The Trustees recommend that [REDACTED] designated partner of TC Group, Business Advisors & Accountants, remains in office as Independent Examiner until further notice.

Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the Accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

26/11/2025

This Report was approved by the Trustees on.....and signed on their behalf by:



Airdrie Ebenezer Evangelical Church

Independent Examiner's Report to the Trustees of Airdrie Ebenezer Evangelical Church

I report on the Accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 9.

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) ("2006 Accounts Regulations"). The charity's 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 Statements

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 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

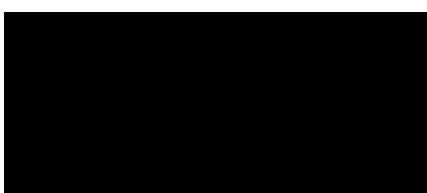
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- 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

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.



TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5GS

Date: 27/11/2025

Airdrie Ebenezer Evangelical Church

Statement of Receipts and Payments

For the Year Ended 31 March 2025

	Notes	General Fund	Total 2025	Total 2024
		£	£	£
Receipts				
Voluntary Income:				
Offerings		22,399	22,399	22,401
Gift Aid Donations		52,675	52,675	52,590
Income Tax on Gift Aid		15,335	15,335	15,563
Other Gifts and Donations		1,937	1,937	481
Other Income				
Rental income		16,471	16,471	15,263
Total Receipts		<u>108,817</u>	<u>108,817</u>	<u>106,298</u>
Payments				
Charitable Activities:				
Local Ministries	4	14,652	14,652	27,561
National and Overseas ministries	5	24,992	24,992	27,713
Property and Resources	6	28,032	28,032	27,786
Staff Costs (Church Pastor)	7	37,735	37,735	36,459
Governance Costs:				
Independent Examiner's Fees		1,434	1,434	1,404
Total Payments		<u>106,845</u>	<u>106,845</u>	<u>120,923</u>
Net Receipts/(Payments) for the year		<u>1,972</u>	<u>1,972</u>	<u>(14,625)</u>

The Notes on pages 7 to 9 form an integral part of these Accounts.

Airdrie Ebenezer Evangelical Church

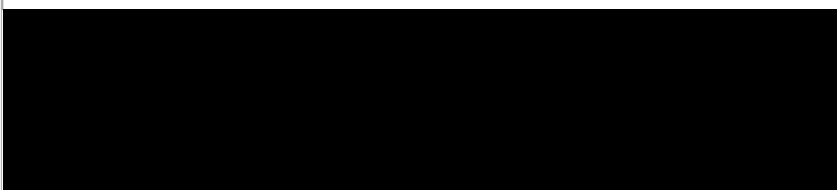
Statement of Balances as at 31 March 2025

	Notes	Unrestricted Funds £	Total 2025 £	Total 2024 £
Bank and Cash in Hand				
Opening balances		82,544	82,544	97,169
Net Receipts/(Payments) for the year		1,972	1,972	(14,625)
Closing Balances		84,516	84,516	82,544
Reserves				
General Fund		84,516	84,516	82,544
Closing Balances		84,516	84,516	82,544
Assets				
Fixed Assets	3	1,288,460	1,288,460	1,288,460
Debtors				
Income Tax on Gift Aid		15,118	15,118	15,335
		15,118	15,118	15,335
Liabilities				
Independent Examiner's Fee		1,434	1,434	1,404
		1,434	1,434	1,404

The Notes on pages 7 to 9 form an integral part of these Accounts.

26/11/2025

Approved by the Trustees on.....and signed on their behalf by:



Airdrie Ebenezer Evangelical Church

Notes to the Accounts for the Year Ended 31 March 2025

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).

Funds

For the purpose of the *Statement of Receipts and Payments* (page 6) and the *Statement of Balances* (page 7), Funds are defined as follows:

Unrestricted funds offerings, donations, legacies, rental income and other income received for the objects of the church without further specified purpose and are available as General funds.

VAT

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

2. Charitable Expenditure

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 and manse.

Staff Costs represent the employment costs of the church's Pastor, Ross Murphy.

3. Fixed Assets

Per page 7, Fixed Assets of £1,288,460 comprise (1) two houses which were professionally valued in October 2010 at £165,000 each for the purpose of bank loans that were subsequently repaid (2) the Trustees' £945,000 valuation of the church building and (3) the purchase of land at Ralston Street, Airdrie (neighbouring the church building) for £13,460, including legal fees, during the year ended 31 March 2019.

The Church building is insured at a re-build value of £1,500,000.

Airdrie Ebenezer Evangelical Church

Notes to the Accounts for the Year Ended 31 March 2025

4. Local Ministries	Unrestricted	Total	Total
	Funds	2025	2024
	£	£	£
Youth Work	3,031	3,031	3,181
Holiday Clubs	2,967	2,967	2,770
PA Equipment	226	226	12,861
Copyright Licence (Music)	894	894	835
Church events	1,764	1,764	2,006
Publications and study materials	1,564	1,564	1,618
Printing/Stationery	597	597	794
Other expenses	2,345	2,345	1,852
Broadband	432	432	432
Cleaning costs	832	832	1,212
		<hr/>	<hr/>
	14,652	14,652	27,561

5. National and Overseas Ministries

During the year, the church remitted gifts to 21 individuals ranging in the value from £20 to £5,000.

	Unrestricted	Total	Total
	Funds	2025	2024
	£	£	£
Gifts to individuals	11,423	11,423	16,200

The church also remitted gifts to the following charities:

MAD Ministries	12,967	12,967	10,916
Open Doors International		-	132
Barnabas Aid	100	100	-
The Christian Institute	150	150	-
Maggies	352	352	-
Asia Link		-	100
Connect2		-	365
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	24,992	24,992	27,713

Gifts to individuals include grants paid by the church to full time Christian workers, [REDACTED] and [REDACTED], who are supported by the church.

Airdrie Ebenezer Evangelical Church

Notes to the Accounts for the Year Ended 31 March 2025

6. Property and Resources

	Unrestricted Funds	Total 2025	Total 2024
	£	£	£
Utilities	6,302	6,302	8,305
Insurance	3,562	3,562	3,358
Building maintenance and repairs	12,134	12,134	9,204
Property management costs	6,034	6,034	6,919
	<hr/>	<hr/>	<hr/>
	28,032	28,032	27,786

7. Staff Costs

	Unrestricted Funds	Total 2025	Total 2024
	£	£	£
Salaries	36,369	36,369	35,093
Employer Pension	1,366	1,366	1,366
	<hr/>	<hr/>	<hr/>
	37,735	37,735	36,459

8. Trustees' remuneration and reimbursed expenses

No Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024 - Nil).