

## APPENDIX 1

**OSCR**

Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period |     |       |      |                 |     |       |      |
|----------------------------------------|-----|-------|------|-----------------|-----|-------|------|
| Period start date                      |     |       |      | Period end date |     |       |      |
| From                                   | Day | Month | Year | To              | Day | Month | Year |
|                                        | 01  | 04    | 2024 |                 | 31  | 03    | 2025 |

**Reference and administration details**

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Benhar Evangelical Church

SC025353

95d Covenanter Road

Harthill

Lanarkshire

Postcode M67 MPA

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

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|--------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1            | Trustee         |                                   |                                                               |
| 2            | Trustee         |                                   |                                                               |
| 3            | Trustee         |                                   |                                                               |
| 4            | Trustee         |                                   |                                                               |
| 5            |                 |                                   |                                                               |
| 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 whole year) |
|------|-------------------------------------|
|      |                                     |
|      |                                     |

## Structure, governance and management

Type of governing document

The constitution of the church is the governing document.

Trustee recruitment and appointment

Trustees will be an Elder and are selected and nominated by the existing Trustees who confirm the appointment.

## Objectives and activities

Charitable purposes

Preaching the Gospel of our Lord Jesus Christ and teaching the Christian faith. Caring for the spiritual needs in the local community and the surrounding district. Providing practical support and offering direction and guidance where needed to widows, widowers, orphans and others who are disadvantaged in society and who may suffer hardship from illness, disability, addiction to alcohol or drugs, finance constraint, unemployment, family breakup or loneliness etc.

Summary of the main activities in relation to these objects

Each week we hold Sunday Morning Service, a Sunday Evening Service, a Mid-Week Service for people of all ages. Each week we also hold a Sunday School in Eastfield, a toddler's group in Eastfield, a Good News Club in Greenrigg, a Scripture Union in the local primary schools and a Scripture Union in the local High School for children and young people. Around every two weeks we have a Men's Group for male members of the Congregation who are interested in singing in the Group with ministers at special events in the Church, the local community and elsewhere. Additionally we hold Workshops for the pupils of the local Primary school twice a year. We also hold an annual Children's Soiree in December at which the children of the Sunday School and Good News Club speak and sing. This and other outreach events include a tea for all who attend.

## APPENDIX 1

### Achievements and performance

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

The Church has continued to minister to its members, adherents and the local community by the introduction of new and other ministries.

Members of the Sunday School, Good News Club and Scripture Union received Selection boxes before Christmas and Easter Eggs before Easter. Also colouring-in-sheets and quizzes were given on both occasions.

### Financial review

Comparing the Accounts for the year ended 31<sup>st</sup> March 2024 with 31<sup>st</sup> March 2025 the Net Expenditure of £9,198 has changed to Net Income of £6,566.

On the Income, the Sunday Collections increased by £7,581 from £31,944 to £39,525.  
There was no Hall Hire in 2024 and £300 in 2025. Total income has increased by £7,917 from £39,205 to £47,122.

On the Expenditure, the main changes are Manse Occupancy Costs reduced by £6,724 and the 50<sup>th</sup> Anniversary costs of £700 were not repeated in 2025. The Total Expenditure reduced by £7,847 from £48,403 to £40,556.

The value of the Investments has increased by £1,114 from £14,574 to £15,688 and Bank Balance by £5,425 from £3,619 to £9,071. The Net Assets of the Church have increased by £6,566 from £193,643 to £200,209.

#### Brief statement of the charity's policy on reserves

We endeavour to keep sufficient reserves to meet regular commitments and any unexpected expenditure. Our bank balance and ongoing income will enable the Church to function effectively in the coming year.

The charity looks to achieve reserves of 3 to 6 months of anticipated Expenditure for the forthcoming year. Our financial figures show that this has been achieved.

#### Details of any deficit

None

#### Donated facilities and services (if any)

None.

## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*OSCR will accept  
digital or typed  
signatures*

Full name(s)

Position (e.g. Chair)

Date

CHURCH ELDER

CHURCH ELDER

30th NOVEMBER 2023

30th NOVEMBER 2023

## Receipts and payments accounts

| For the period from | Period start date |       |      | to | Period end date |       |      |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
|                     | Day               | Month | Year |    | Day             | Month | Year |
|                     | 01                | 04    | 2024 |    | 31              | 03    | 2025 |

## Section A Statement of receipts and payments

|                                                               | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---------------------------------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
|                                                               | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £               | to nearest £            |
| <b>A1 Receipts</b>                                            |                    |                  |                            |                           |                            |                         |
| Donations                                                     | 46,496             |                  |                            |                           | 46,496                     | 38,773                  |
| Legacies                                                      |                    |                  |                            |                           |                            |                         |
| Grants                                                        |                    |                  |                            |                           |                            |                         |
| Receipts from fundraising activities                          |                    |                  |                            |                           |                            |                         |
| Gross trading receipts                                        |                    |                  |                            |                           |                            |                         |
| Income from investments other than land and buildings         | 327                |                  |                            |                           | 327                        | 432                     |
| Rents from land & buildings                                   |                    |                  |                            |                           |                            |                         |
| Gross receipts from other charitable activities               | 300                |                  |                            |                           | 300                        |                         |
| <b>A1 Sub total</b>                                           | <b>47,122</b>      |                  |                            |                           | <b>47,122</b>              | <b>39,205</b>           |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of investments                             |                    |                  |                            |                           |                            |                         |
| <b>A2 Sub total</b>                                           |                    |                  |                            |                           |                            |                         |
| <b>Total receipts</b>                                         | <b>47,122</b>      |                  |                            |                           | <b>47,122</b>              | <b>39,205</b>           |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           |                    |                  |                            |                           |                            |                         |
| Gross trading payments                                        |                    |                  |                            |                           |                            |                         |
| Investment management costs                                   |                    |                  |                            |                           |                            |                         |
| Payments relating directly to charitable activities           | 39,558             |                  |                            |                           | 39,558                     | 47,253                  |
| Grants and donations                                          | 250                |                  |                            |                           | 250                        | 400                     |
| Governance costs:                                             |                    |                  |                            |                           |                            |                         |
| Audit / independent examination                               | 160                |                  |                            |                           | 160                        | 150                     |
| Preparation of annual accounts                                | 800                |                  |                            |                           | 800                        | 600                     |
| Legal costs                                                   |                    |                  |                            |                           |                            |                         |
| Other                                                         |                    |                  |                            |                           |                            |                         |
| <b>A3 Sub total</b>                                           | <b>40,558</b>      |                  |                            |                           | <b>40,558</b>              | <b>48,403</b>           |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           |                            |                         |
| Purchase of investments                                       | 1,114              |                  |                            |                           | 1,114                      | 1,604                   |
| <b>A4 Sub total</b>                                           | <b>1,114</b>       |                  |                            |                           | <b>1,114</b>               | <b>1,604</b>            |
| <b>Total payments</b>                                         | <b>41,670</b>      |                  |                            |                           | <b>41,670</b>              | <b>49,907</b>           |
| <b>Net receipts / (payments)</b>                              | <b>5,452</b>       |                  |                            |                           | <b>5,452</b>               | <b>(10,702)</b>         |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>5,452</b>       |                  |                            |                           | <b>5,452</b>               | <b>(10,702)</b>         |

## Section B Statement of balances

| Categories                                             | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------------------------------------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| B1 Cash funds                                          | Cash and bank balances at start of year                    | 3,619                              |                                  |                                                  |                                                 | 3,619                                   | 14,321                            |
|                                                        | Surplus / (deficit) shown on receipts and payments account | 5,452                              |                                  |                                                  |                                                 | 5,452                                   | (10,702)                          |
|                                                        |                                                            |                                    |                                  |                                                  |                                                 |                                         |                                   |
|                                                        | Cash and bank balances at end of year                      | 9,071                              |                                  |                                                  |                                                 | 9,071                                   | 3,619                             |
| (Agree balances with receipts and payments account(s)) |                                                            |                                    |                                  |                                                  |                                                 |                                         |                                   |

| B2 Investments | Details                 | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|-------------------------|-----------------------------|----------------------------------|---------------------------|
|                |                         |                             |                                  |                           |
|                | Fidelity UK Growth Fund |                             | 18,285                           | 14,574                    |
|                |                         |                             |                                  |                           |
|                |                         |                             |                                  |                           |
|                |                         |                             |                                  |                           |
|                |                         |                             |                                  |                           |
| Total          |                         |                             | 18,285                           | 14,574                    |

| B3 Other assets | Details                      | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|------------------------------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
|                 |                              |                             |                                     |                                              |                           |
|                 | Church Manse                 | Unrestricted                | 139,070                             |                                              | 139,070                   |
|                 | Greenidge Evangelical Church | Unrestricted                | 36,380                              |                                              | 36,380                    |
|                 |                              |                             |                                     |                                              |                           |
|                 |                              |                             |                                     |                                              |                           |
|                 |                              |                             |                                     |                                              |                           |
|                 |                              |                             |                                     |                                              |                           |
|                 |                              |                             |                                     |                                              |                           |
| Total           |                              |                             | 175,450                             |                                              | 175,450                   |

| B4 Liabilities | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
|                |         |                                 |                            |                           |
| Total          |         |                                 |                            |                           |

| B5 Contingent liabilities | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
| Total                     |         |                                 |                                       |                           |

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |



## Benhar Evangelical Church

SC025353

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

|                     | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------------|------------------------------------|----------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------|-----------------------------------|
| Sunday Collections  | 39,526                             |                                  |                                               |                                              | 39,526                                  | 31,944                            |
| Donations           |                                    |                                  |                                               |                                              | -                                       | -                                 |
| Gift Aid Tax Refund | 6,970                              |                                  |                                               |                                              | 6,970                                   | 8,828                             |
|                     |                                    |                                  |                                               |                                              | -                                       | -                                 |
| <b>Total</b>        | <b>46,496</b>                      |                                  |                                               |                                              | <b>46,496</b>                           | <b>36,773</b>                     |

## 2 Grants

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------|
|              |                                    |                                  | -                                       | -                                 |
|              |                                    |                                  | -                                       | -                                 |
|              |                                    |                                  | -                                       | -                                 |
|              |                                    |                                  | -                                       | -                                 |
| <b>Total</b> |                                    |                                  |                                         |                                   |

## 3 Gross receipts from other charitable activities

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------|-----------------------------------|
| Hall Rental  | 300                                |                                  |                                               |                                              | 300                                     |                                   |
|              |                                    |                                  |                                               |                                              | -                                       |                                   |
|              |                                    |                                  |                                               |                                              | -                                       |                                   |
|              |                                    |                                  |                                               |                                              | -                                       |                                   |
|              |                                    |                                  |                                               |                                              | -                                       |                                   |
|              |                                    |                                  |                                               |                                              | -                                       |                                   |
| <b>Total</b> | <b>300</b>                         |                                  |                                               |                                              | <b>300</b>                              |                                   |

## 4 Payments relating directly to charitable activities

|                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------|-----------------------------------|
| Premises                           | 7,636                              |                                  |                                               |                                              | 7,636                                   | 8,882                             |
| Pastor's Salary Inc and Pensions   | 24,618                             |                                  |                                               |                                              | 24,618                                  | 25,047                            |
| Pastor's Accommodation             | 5,827                              |                                  |                                               |                                              | 5,827                                   | 12,551                            |
| Speakers                           | 660                                |                                  |                                               |                                              | 660                                     | 880                               |
| Website                            | 243                                |                                  |                                               |                                              | 243                                     | 243                               |
| Sunday School Parties and Expenses | 169                                |                                  |                                               |                                              | 169                                     | 344                               |
| Church Meetings Expenses           | 289                                |                                  |                                               |                                              | 289                                     | 199                               |
| 50th Anniversary Celebration       |                                    |                                  |                                               |                                              | -                                       | 700                               |
| Funeral Expenses                   | 105                                |                                  |                                               |                                              | 105                                     | 827                               |
| Other Expenses                     |                                    |                                  |                                               |                                              | -                                       | -                                 |
|                                    |                                    |                                  |                                               |                                              | -                                       | -                                 |
| <b>Total</b>                       | <b>39,556</b>                      |                                  |                                               |                                              | <b>39,556</b>                           | <b>47,264</b>                     |



Benhar Evangelical Church

SC025353

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

|                                                            | Unrestricted fund 1 - enter name of fund below | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|------------------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|--------------------------|--------------------------------------|
| <b>Receipts</b>                                            |                                                |                                                |                                                |                                                |                          |                                      |
| Donations                                                  | 48,485                                         |                                                |                                                |                                                | 48,485                   | 38,773                               |
| Legacies                                                   |                                                |                                                |                                                |                                                | -                        |                                      |
| Grants                                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| Receipts from fundraising activities                       |                                                |                                                |                                                |                                                | -                        |                                      |
| Gross trading receipts                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| buildings                                                  |                                                |                                                |                                                |                                                | -                        |                                      |
| Interest Received                                          | 327                                            |                                                |                                                |                                                | 327                      | 432                                  |
| Gross receipts from other charitable activities            | 300                                            |                                                |                                                |                                                | 300                      | -                                    |
| <b>Sub total</b>                                           | <b>47,122</b>                                  |                                                |                                                |                                                | <b>47,122</b>            | <b>39,205</b>                        |
| <b>Receipts from asset &amp; investment sales</b>          |                                                |                                                |                                                |                                                |                          |                                      |
| Proceeds from sale of fixed assets                         |                                                |                                                |                                                |                                                | -                        |                                      |
| Proceeds from sale of investments                          |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           |                                                |                                                |                                                |                                                |                          |                                      |
| <b>Total receipts</b>                                      | <b>47,122</b>                                  |                                                |                                                |                                                | <b>47,122</b>            | <b>39,205</b>                        |
| <b>Payments</b>                                            |                                                |                                                |                                                |                                                |                          |                                      |
| Expenses for fundraising activities                        |                                                |                                                |                                                |                                                | -                        |                                      |
| Gross trading payments                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| Investment management costs                                |                                                |                                                |                                                |                                                | -                        |                                      |
| Payments relating directly to charitable activities        | 39,656                                         |                                                |                                                |                                                | 39,656                   | 47,263                               |
| Grants and donations                                       | 260                                            |                                                |                                                |                                                | 260                      | 400                                  |
| Governance costs:                                          |                                                |                                                |                                                |                                                |                          |                                      |
| Audit / independent examination                            | 150                                            |                                                |                                                |                                                | 150                      | 150                                  |
| Preparation of annual accounts                             | 600                                            |                                                |                                                |                                                | 600                      | 600                                  |
| Legal costs                                                |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | <b>40,556</b>                                  |                                                |                                                |                                                | <b>40,556</b>            | <b>48,403</b>                        |
| <b>Payments relating to asset and investment movements</b> |                                                |                                                |                                                |                                                |                          |                                      |
| Purchases of fixed assets                                  |                                                |                                                |                                                |                                                | -                        |                                      |
| Purchase of investments                                    | 1,114                                          |                                                |                                                |                                                | 1,114                    | 1,604                                |
| <b>Sub total</b>                                           | <b>1,114</b>                                   |                                                |                                                |                                                | <b>1,114</b>             | <b>1,604</b>                         |
| <b>Total payments</b>                                      | <b>41,670</b>                                  |                                                |                                                |                                                | <b>41,670</b>            | <b>49,907</b>                        |
| <b>Net receipts / (payments)</b>                           | <b>6,452</b>                                   |                                                |                                                |                                                | <b>5,462</b>             | <b>(10,702)</b>                      |
| <b>Transfers to / (from) funds</b>                         |                                                |                                                |                                                |                                                |                          |                                      |
| <b>Surplus / (deficit) for year</b>                        | <b>5,462</b>                                   |                                                |                                                |                                                | <b>5,462</b>             | <b>(10,702)</b>                      |

Nature and purpose of funds

## Benhar Evangelical Church

SC025353

## Additional analysis (3)

## 6 Breakdown of restricted funds

|                                                                | Restricted fund<br>1 - enter name of<br>fund below | Restricted fund<br>2 - enter name of<br>fund below | Restricted fund<br>3 - enter name of<br>fund below | Restricted fund<br>4 - enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|----------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|---------------------------|------------------------------------------|
| <b>Receipts</b>                                                |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Donations                                                      |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Legacies                                                       |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Grants                                                         |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Receipts from fundraising activities                           |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Gross trading receipts                                         |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Income from investments other than land and<br>buildings       |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Rents from land & buildings                                    |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Gross receipts from other charitable activities                |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Sub total</b>                                               |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Receipts from asset &amp; investment sales</b>              |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Proceeds from sale of fixed assets                             |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Proceeds from sale of investments                              |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Sub total</b>                                               |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Total receipts</b>                                          |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Payments</b>                                                |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Expenses for fundraising activities                            |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Gross trading payments                                         |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Investment management costs                                    |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Payments relating directly to charitable activities            |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Grants and donations                                           |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Governance costs:                                              |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Audit / Independent examination                                |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Preparation of annual accounts                                 |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Legal costs                                                    |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Sub total</b>                                               |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Payments relating to asset and investment<br/>movements</b> |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Purchases of fixed assets                                      |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Purchase of investments                                        |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Sub total</b>                                               |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Total payments</b>                                          |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Net receipts / (payments)</b>                               |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Transfers to / (from) funds</b>                             |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| <b>Surplus / (deficit) for year</b>                            |                                                    |                                                    |                                                    |                                                    |                           |                                          |

Nature and purpose of funds

|  |
|--|
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# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name  
Benhar Evangelical Church

Registered charity number

SCO25353

On the accounts of the charity for the period

| Period start date |       |      | Period end date |       |         |
|-------------------|-------|------|-----------------|-------|---------|
| Day               | Month | Year | Day             | Month | Year    |
| 01                | 04    | 2024 | 10              | 31    | 03 2025 |

Set out on pages

Appendix 1 Pages 1 to 4 and Appendix 2 Sections A to C

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Basis of independent examiner's statement

My examination is 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 [other than that disclosed on the attached page\*]

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.

Signed\*\*:

Name:

Relevant professional qualification(s) or body (if any):

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.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose