

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Charity name Ardrossan Church of the Nazarene						
Registered charity number SC007759						
Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
1 st	October	2024		30 th	September	2025
Set out on pages					(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. 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

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: *Kathleen Frew*

Date: 13/5/26

Name: K Frew

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

Address: 22 Weir Road, Ardrossan, Ayrshire, KA22 7ET

*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.

Ardrossan Church of the Nazarene

SC007759

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	Oct	2024		30th	Sept	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Church main account	61,511				61,511	43,482
Nazarene Missionary account		2,896			2,896	2,305
Project funds (excluding Foodbank)		554			554	931
Shop		900			900	246
Foodbank (including MAMOI)		119,889			119,889	157,107
		-			-	
					-	
					-	
					-	
A1 Sub total	61,511	124,239	-	-	185,751	204,071
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	61,511	124,239	-	-	185,751	-
A3 Payments						
Church running expenses	55,126				55,126	43,262
NMI: BIND contributions		2,132			2,132	2,443
Projects expenditure					-	-
Shop / Café		1,916			1,916	1,001
Foodbank (including MAMOI)		118,158			118,158	161,528
		-			-	
					-	
					-	
					-	
					-	
A3 Sub total	55,126	122,206	-	-	177,332	208,234
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	55,126	122,206	-	-	177,332	208,234
Net receipts / (payments)	6,386	2,033	-	-	8,419	8,904
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	6,386	2,033	-	-	8,419	(4,163)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	(159)	14,816			14,657	18,820
	Surplus / (deficit) shown on receipts and payments account	6,386	2,033			8,419	(4,163)
						-	
	Cash and bank balances at end of year <small>(Agree balances with receipts and payments account(s))</small>	6,227	16,849	-	-	23,076	14,657

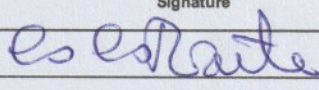
B2 Investments	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Church Building	Updated August 2025		2,105,000	1,750,000
		Total	-	2,105,000	1,750,000

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

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

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

Signature	Print Name	Date of approval
	C B Crosthwaite	13/5/26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)
 The church has a surplus balance this year of £6,262 with the remaining funds belong to the foodbank church projects - £16,813.

C2 Grants	Type of activity or project supported	Individual / institution	Number of grants made	£
		Childrens holiday week	TLG	1
	District grant - VISA fees		1	5,000
			Total	5,300

C3a Trustee remuneration
 If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details	Authority under which paid	£
		Rev. Nathan Payne

C4a Trustee expenses
 If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details	Nature of relationship	Nature of transaction	Number of trustees	£
	Travel expenses		1	1,309

C5 Transactions with trustees and connected persons	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 1

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Trustees' Annual Report for the period							
Period start date			Period end date				
	Day	Month	Year		Day	Month	Year
From	1 st	Oct	2024	To	30 th	Sept	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Church of the Nazarene Ardrossan
Other names charity is known by	
Registered charity number	SC007759
Charity's principal address	150 Glasgow Street, Ardrossan, Avrshire.
	Postcode KA22 9EU

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	Rev Nathan Payne	Chair		Members at AGM
2	Jeremy Burn	Secretary		Members at AGM
3	George Bradford			Members at AGM
4	Nigel Burn			Members at AGM
5	Valerie Crosthwaite			Members at AGM
6	Georgina Fowler		Since AGM (Feb 2025)	Members at AGM
7	Patricia Lomas			Members at AGM
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
Rev Ian Stewart	Resigned at AGM

Structure, governance and management

Type of governing document

Constitution - "The Manual of the Church of the Nazarene" is the governing document for the entire global church, including local churches like ourselves. Any alterations are made at a global level and as such cannot be amended without going through committees at various levels. The Manual is available to view at www.nazarene.org

Trustee recruitment and appointment

The Manual of the Church of the Nazarene details the process by which trustees are recruited and appointed. While specific roles and offices are outlined in The Manual, the local church membership is responsible for appointing suitable trustees.

Objectives and activities

Charitable purposes

The promotion of the Christian faith through services and community action, including the provision of community actions to enhance the life of the wider community.

Summary of the main activities in relation to these objects

A variety of gatherings and activities primarily aimed at investing in the spiritual and physical wellbeing of the community. These include things like: Sunday services and study groups for all ages, and community activities for social, recreational and health focussed activities.

APPENDIX 1

Achievements and performance

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

The church continues to be busy both in its faith based and community outreach activities. The Pastor and Leadership Team, alongside a committed team of volunteers, continue to oversee and facilitate the overall work of the church.

A regular programme of activities encouraging the exploration of the Christian faith are provided alongside opportunities for people to deepen their own personal Christian experience. The Associate Pastor continues to work primarily in this area assisting the Pastor in delivering a comprehensive spiritual programme for all ages.

The church also provides regular community outreach opportunities which invest in the physical, mental and relational health of our neighbours. We also work closely with North Ayrshire Foodbank, providing space for their day to day operations as well as developing their own programmes and activities.

We also continue to work closely with the other churches in our community, as well as the schools and other groups and organisations. One example of this is our involvement with the Ardrossan Christmas Lights Groups, helping to coordinate the annual Christmas lights switch on event in the town.

Financial review

Brief statement of the charity's policy on reserves

The Church has no reserves and no current policy on the subject

Details of any deficit

Donated facilities and services (if any)

N/A

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)	NPayne	J P Burn
Full name(s)	Nathan Payne	Jeremy Philip Burn
Position (e.g. Chair)	Pastor/Chair	Secretary
Date	31/3/26	31/3/26