# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 5 April 2026

for

# Ebenezer Congregational Church

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Ebenezer Congregational Church

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for the Year Ended 5 April 2026


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# Report of the Trustees for the Year Ended 5 April 2026

The trustees present their report with the financial statements of the charity for the year ended 5 April 2026. 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

Our aims, as recorded on our constitution, are to promote Christ's Kingdom by holding worship, fellowship, prayer and teaching meetings.

## ACHIEVEMENTS AND PERFORMANCE

### Activities and achievements

The Church normally meets for worship services every Sunday morning during the year. Currently there are 69 full members and 10 adherents attending.

Sunday School activities are currently paused which is due to a decrease in younger people attending the church.

During the year our general fund balance increased to £272,459 (2025: £268,333).

Overall income has decreased by £3,482, a 6% decrease year on year.
This is mainly due to an decrease in interest income as well as last year having a large insurance payout..

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Church is a charitable unincorporated association, and the purpose and administration arrangement are set out in our constitution.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity number

SCO06252

### Principal address

11 Islay Way
Coatbridge
ML5 5DX

### Trustees

M Kelly
I Russell
S McPhee
P Johnston
G Lazarowics

All of the Church's trustees are appointed or reappointed by the members at our Annual General Meeting which is held in September each year. There is no lower or upper limit on trustees, but traditionally there are 7 in office.

### Independent Examiner

Ian McDougall FCCA
McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Approved by order of the board of trustees on 30/10/2026 and signed on its behalf by:

Pamela Johnston

P Johnston - Trustee

**Independent examiner's report to the trustees of Ebenezer Congregational Church**

I report to the charity trustees on my examination of the accounts of Ebenezer Congregational Church (the Trust) for the year ended 5 April 2026.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ian McDougall FCCA

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Date: 30/10/2026

Ebenezer Congregational Church

Statement of Financial Activities
for the Year Ended 5 April 2026

| | Notes | 2026 Unrestricted fund £ | 2025 Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | | 45,965 | 42,790 |
| Other trading activities | 2 | 6,000 | 11,418 |
| Investment income | 3 | 2,388 | 3,627 |
| **Total** | | 54,353 | 57,835 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Charitable Activities | | 49,407 | 54,289 |
| Governance Costs | | 820 | 700 |
| **Total** | | 50,227 | 54,989 |
| **NET INCOME** | | 4,126 | 2,846 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | | 268,333 | 265,487 |
| **TOTAL FUNDS CARRIED FORWARD** | | 272,459 | 268,333 |

The notes form part of these financial statements

Ebenezer Congregational Church

Balance Sheet
5 April 2026

| | Notes | 2026 Unrestricted fund £ | 2025 Total funds £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 6 | 142,949 | 143,470 |
| **CURRENT ASSETS** | | | |
| Debtors | 7 | 2,511 | 1,364 |
| Cash at bank | | 128,753 | 125,213 |
| | | 131,264 | 126,577 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 8 | (1,754) | (1,714) |
| **NET CURRENT ASSETS** | | 129,510 | 124,863 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 272,459 | 268,333 |
| **NET ASSETS** | | 272,459 | 268,333 |
| **FUNDS** | 9 | | |
| Unrestricted funds | | 272,459 | 268,333 |
| **TOTAL FUNDS** | | 272,459 | 268,333 |

The financial statements were approved by the Board of Trustees and authorised for issue on 30/10/2026 and were signed on its behalf by:

Pamela Johnston

P Johnston - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charity, 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 Charities Act 2011. 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.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

**Taxation**
The charity is exempt from 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.

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. OTHER TRADING ACTIVITIES

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Manse and hall lets | 6,000 | 6,474 |
| Other income | - | 4,944 |
| | 6,000 | 11,418 |

## 3. INVESTMENT INCOME

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Interest receivable - trading | 2,388 | 3,627 |

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2026 nor for the year ended 5 April 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2026 nor for the year ended 5 April 2025.

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund |
|---|---|
| | £ |
| **INCOME AND ENDOWMENTS FROM** | |
| Donations and legacies | 42,790 |
| Other trading activities | 11,418 |
| Investment income | 3,627 |
| **Total** | 57,835 |
| **EXPENDITURE ON** | |
| **Charitable activities** | |
| Charitable Activities | 54,289 |
| Governance Costs | 700 |
| **Total** | 54,989 |
| **NET INCOME** | 2,846 |
| **RECONCILIATION OF FUNDS** | |
| Total funds brought forward | 265,487 |
| **TOTAL FUNDS CARRIED FORWARD** | 268,333 |

## 6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures and fittings £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 6 April 2025 and 5 April 2026 | 140,000 | 19,107 | 159,107 |
| **DEPRECIATION** | | | |
| At 6 April 2025 | - | 15,637 | 15,637 |
| Charge for year | - | 521 | 521 |
| At 5 April 2026 | - | 16,158 | 16,158 |
| **NET BOOK VALUE** | | | |
| At 5 April 2026 | 140,000 | 2,949 | 142,949 |
| At 5 April 2025 | 140,000 | 3,470 | 143,470 |

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 £ | 2025 £ |
|---|---|---|
| Prepayments and accrued income | 2,511 | 1,364 |

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 £ | 2025 £ |
|---|---|---|
| Taxation and social security | 355 | 354 |
| Other creditors | 1,399 | 1,360 |
| | 1,754 | 1,714 |

## 9. MOVEMENT IN FUNDS

| | At 6.4.25 £ | Net movement in funds £ | At 5.4.26 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 268,333 | 4,126 | 272,459 |
| **TOTAL FUNDS** | 268,333 | 4,126 | 272,459 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 54,353 | (50,227) | 4,126 |
| **TOTAL FUNDS** | 54,353 | (50,227) | 4,126 |

## 9. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 6.4.24 £ | Net movement in funds £ | At 5.4.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 265,487 | 2,846 | 268,333 |
| **TOTAL FUNDS** | 265,487 | 2,846 | 268,333 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 57,835 | (54,989) | 2,846 |
| **TOTAL FUNDS** | 57,835 | (54,989) | 2,846 |

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

| | At 6.4.24 £ | Net movement in funds £ | At 5.4.26 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 265,487 | 6,972 | 272,459 |
| **TOTAL FUNDS** | 265,487 | 6,972 | 272,459 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 112,188 | (105,216) | 6,972 |
| **TOTAL FUNDS** | 112,188 | (105,216) | 6,972 |

## 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2026.

Ebenezer Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2026

| | 2026 £ | 2025 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Gifts | 32,725 | 30,433 |
| Donations | 10,036 | 8,265 |
| Gift aid | 3,204 | 4,092 |
| | 45,965 | 42,790 |
| **Other trading activities** | | |
| Manse and hall lets | 6,000 | 6,474 |
| Other income | - | 4,944 |
| | 6,000 | 11,418 |
| **Investment income** | | |
| Interest receivable - trading | 2,388 | 3,627 |
| **Total incoming resources** | 54,353 | 57,835 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 27,396 | 31,936 |
| Pensions | 1,460 | 1,370 |
| Insurance | 3,875 | 4,400 |
| Light and heat | 4,865 | 8,146 |
| Affiliation fees | - | 716 |
| Sundries and cleaning | 108 | 1,567 |
| Minister expenses | 1,000 | 3,000 |
| Manse expenses | 8,683 | 2,542 |
| Fixtures and fittings | 520 | 612 |
| | 47,907 | 54,289 |
| **Support costs** | | |
| **Management** | | |
| Charitable Donations | 1,500 | - |
| **Governance costs** | | |
| Governance Costs | 820 | 700 |
| Total resources expended | 50,227 | 54,989 |
| **Net income** | 4,126 | 2,846 |