

**EBENEZER EVANGELICAL CHURCH  
TRUSTEE REPORT AND ANNUAL ACCOUNTS  
FOR THE YEAR TO 31 MARCH 2025**

**CHARITY NUMBER: SCO16143**

# Trustees' Annual Report for the period

		Period start date			Period end date		
	Day	Month	Year		Day	Month	Year
<b>From</b>	01	April	2024	<b>To</b>	31	March	2025

## Reference and administration details

Charity name

EBENEZER EVANGELICAL CHURCH MOTHERWELL

Other names charity is known by

Registered charity number (if any) SC016143

Charity's principal address

## Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)

## Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of advisor	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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## Structure, governance and management

**Description of the charity's trusts**

Type of governing document

How the charity is constituted

Trustee selection methods

Trust
Appointed by Members at the Annual General Meeting

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

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## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

To teach the Bible and thus encourage people to worship God  
To provide fellowship and pastoral support to both members and people of the local community.

**Summary of the main activities in relation to these objects**

Weekly worship service. Family orientated community family service. Bible teaching meetings. Times of prayer together as members. Clubs and activities for children and young people. Food distribution program. For part of the year many of these activities were curtailed due to Covid-19 but as the year ended many were now back up and running again.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking
- Policy programme related investment
- Contribution made by Volunteers

**Achievements and performance**

**Summary of the main achievements of the charity during the year**

The charity achieved all its man activities and objectives.

All activities mentioned above were organised and ran successfully throughout the year.

## Financial review

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

3 months operating costs are maintained at all times.

**Details of any funds materially in deficit**

None

### Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

## 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)**

**Full name(s)**

**Position (eg secretary, chair, etc)**

Chair

**Date**

2/2/25

## **EBENEZER EVANGELICAL CHURCH**

### **INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE EBENEZER EVANGELICAL CHURCH**

I report on the accounts of the charity for the year ended 31 March 2025

#### **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. 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 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.



3rd July 2025

Charity Name-EBENEZER EVANGELICAL CHURCH			Charity No (if any)		SCO16143	CC17a
Annual accounts for the period						
Period start date		01/04/2024	To	Period end date	31/03/2025	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			68,356			68,356	427,889
Voluntary income		S01				-	
Activities for generating funds		S02	4,804			4,804	5,438
Investment income		S03	1,046			1,046	969
Incoming resources from charitable activities		S04				-	
Other incoming resources		S05				-	
<b>Total incoming resources</b>		S06	74,206	0	0	74,206	434,296
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07					
Fundraising trading costs		S08					
Investment management costs		S09					
<b>Charitable activities</b>		S10	47,414			47,414	292,775
<b>Governance costs</b>		S11	44,179			44,179	42,318
<b>Other resources expended</b>		S12	0				
<b>Total resources expended</b>		S13	91,593			91,593	335,093
<b>Net incoming/(outgoing) resources before transfers</b>		S14	-17,387			- 17,387	99,203
<b>Gross transfers between funds</b>		S15					
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	-17,387			- 17,387	99,203
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17					
Gains and losses on investment assets		S18					
<b>Net movement in funds</b>		S19	-17,387			- 17,387	99,203
<b>Total funds brought forward</b>		S20	1,386,110			1,386,110	1,286,907
<b>Total funds carried forward</b>		S21	1,368,723			1,368,723	1,386,110

## Section B Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	1,250,000			1,250,000	1,250,000
	B02	-			-	
Investments (Note 10)	B03					
<b>Total fixed assets</b>	B04	1,250,000			1,250,000	1,250,000
<b>Current assets</b>						
Stock and work in progress	B05					
Debtors (Note 11)	B06					
(Short term) investments	B07					
Cash at bank and in hand	B08				118,723	136,110
<b>Total current assets</b>	B09	-			118,723	136,110
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	-				
<b>Net current assets/(liabilities)</b>	B11	-			118,723	136,110
<b>Total assets less current liabilities</b>	B12	1,250,000			1,368,723	1,386,110
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-			-	-
<b>Provisions for liabilities and charges</b>	B14					
<b>Net assets</b>	B15	1,250,000			1,368,723	1,386,110
<b>Funds of the Charity</b>						
Unrestricted funds	B16	1,250,000			1,368,723	1,386,110
	B17					-
Restricted income funds (Note 13)	B18					-
Endowment funds (Note 13)	B19					-
<b>Total funds</b>	B20	1,250,000			1,368,723	1,386,110
Signed by one or two trustees on behalf of all the trustees		Signature			Print Name	Date of approval
						01/07/25

## Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

### INCOMING RESOURCES

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	General Offerings - Non Gift Aid	20,900	
	Special Collections-Gift Aid	4,606	2,810
	General Gifts - Gift Aid		7,988
	Gift aid Sunday Collections	31,220	54,614
	Special Offerings non Gift Aid		2,815
	Income Tax Relief	8,700	
	Widows & Orphans Fund	2,930	2,970
	Sunday Kidz		
	Legacies		356,692
	<b>Total</b>	68,356	427,889
<b>Activities for generating funds</b>	Electricity Refund		
	Kidz Inc returned cash		
	Panto		
	Reachout		
	Hall use income		
	Youth Quiz		
	Christmas Card Collection		
	Precepts Book income		
	Sundry income	4,804	5,438
	<b>Total</b>	4,804	5,438
<b>Investment income</b>	Interest	1,046	969
	<b>Total</b>	1,046	969
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

**Note 4                      Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Charitable activities</b>	Gifts	41316	108290
	Legacy distribution		178346
	Children's Work	435	2799
	CMCT Child Sponsorship	360	360
	Widows and Orphans Expenditure	5303	2980
	<b>Total</b>	47,414	292,775
<b>Governance costs</b>			
	Catering Expenses	872	4,651
	Copyright licence	532	508
	Cleaning	4,588	3,447
	Communion Cups		
	Insurances	2,346	2,079
	Literature	2,763	1,678
	Light & Heat	8,792	7,744
	Depreciation		
	Postage		
	Printing & Stationery		
	Repairs	10,720	9,518
	Telephone	660	578
	Speaker Expenses	4,790	2,500
	Professional fees		
	Misc Expenses	8,116	9,615
	Utilities		
	<b>Total</b>	44,179	42,318

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
300	300

**Note 7                      Paid employees**  
***Please complete this note if the charity has any employees.***

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	NONE	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	NONE	-
Charitable Activities	-	-
Administration	-	-
Other	-	-
<b>Total</b>	-	-

**7.3 Defined contribution pension scheme**

***Please complete if a defined contribution pension scheme is operated.***

Brief details of the scheme	NONE
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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

**Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

£nil

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
<b>Total grants to institutions</b>		-

**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	1,250,000	-	-	4,032	-	1,254,032
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	1,250,000	-	-	4,032	-	1,254,032

**9.2 Accumulated depreciation and impairment provisions**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	
** Rate				20% SL		
Balance brought forward	-	-	-	4,032	-	4,032
Depreciation charge for year	-	-	-		-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	4,032	-	4,032

**9.3 Net book value**

Brought forward	1,250,000	-	-	-	-	1,250,000
Carried forward	1,250,000	-	-	-	-	1,250,000

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

The buildings have been valued by Whyte and Barrie, Chartered Surveyors on a reinstatement basis at 10th November 2008

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	NONE
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
<b>Investment properties</b>	-	-
<b>Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes</b>	-	-
<b>Investments in subsidiary or connected undertakings and companies</b>	-	-
<b>Securities not listed on a recognised Stock Exchange</b>	-	-
<b>Cash held as part of the investment portfolio</b>	-	-
<b>Other investments</b>	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

**If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.**

**Investment held**

**Market Value**


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	300	300	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	300	300	-	-

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 13 Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

**Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £
		NONE	NONE

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			NONE	NONE
Due from trustees and related parties			NONE	NONE

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			NONE	NONE

Section C	Notes to the accounts	(cont)
<b>Note 15</b>	<b>Additional Disclosures</b>	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
NONE		

Int

968.62