

APPENDIX 3



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
Set out on pages

Charity name HARVESTAINES BAPTIST CHURCH						
SC 021234						
Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
1	1	2025		31	12	2025
						(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*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

Name:

[Signature]
MILIND TAYLOR

Date:

26/11/26

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

INSTITUTE OF CHARITABLE ACCOUNTANTS OF SCOTLAND

Address:

38 TINTO ROAD, GLASGOW, G43 2AP

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

n/a



Harestanes Baptist Church

Charity number SCO21234 Website: www.harestanesbaptist.org.uk

14 Kinkell Gardens
Kirkintilloch
Glasgow G66 2HJ
Tel: 0141 775 1878
Email: watsonjanefrank@gmail.com

27th April 2026

The Scottish Charities Regulator
2nd Floor
Quadrant House
5 Riverside Drive
DUNDEE
DD1 4NY

Dear Sir/Madam

HARESTANES BAPTIST CHURCH – AUDITED ACCOUNTYS 2025

I enclose the audited accounts for the year ended 31st December 2025 and trust they are in accordance with the regulations.

Yours faithfully

Jane Watson
Church Treasurer/Trustee

HARESTANES BAPTIST CHURCH
Report on behalf of the Trustees
Rev. David Vogan, Pastor, Lewis Macaulay, Pastor and
Jane Watson, Church Treasurer

The Church continues to serve the Community of Harestanes and beyond, with weekly services, and Songs of Praise on 4th Sunday of each month, all of which are well attended. The Parent/Toddler Group also continues to be well attended, as does the Wednesday Welcome Coffee Afternoon. As well as our Tuesday evening Bible Study and Prayer Meeting, we also now have a Ladies Bible Study each Monday evening and a Bible Study on a Thursday morning. All of these are well attended and appreciated. We also have a Children's after School Club which meets on a Thursday.

We continue to be well supported by our Christian membership and adherents and have seen an increase in Membership over the past two years. We have the additional support of the Christian Group, 20 Schemes.

David Vogan
Pastor

Lewis Macaulay
Pastor

Jane Watson
Church Treasurer

Harestaines Baptist Church
Year ending: 31/12/2025
Income and Expenditure Account

	2025 £	2024 £
Income		
Gift Aid Offering	15739.00	18827.00
Cash Collection	9755.00	7530.00
Gift Aid Refund	6185.50	6355.25
Interest	369.44	433.78
Fund Raising Donations	100.00	1455.00
Grant EDC Roofing	0.00	8164.00
Total	<u>32148.94</u>	<u>42765.03</u>
Expenditure		
Minister's Salary	16076.09	16156.34
Roofing repair	8000.00	0.00
Minister's Tax	3611.45	3683.61
Manse Council Tax	3428.74	3083.68
Sundries	1741.92	685.08
Senior Citizens' Events	1418.45	1946.00
Centre Maintenance	1125.00	955.12
Minister's Allowance	1040.30	1234.85
Insurance	1012.09	427.43
Manse Maintenance	888.12	1012.45
Salary Preparation	528.00	396.00
Food banks	121.95	664.19
Adverts & Copyright	97.00	93.00
Bank Charges/Interest	-67.05	-57.27
Centre Heating	0.00	1290.00
Total	<u>39022.06</u>	<u>31570.48</u>
(Deficit)/Surplus for the year	<u>-6873.12</u>	<u>11194.55</u>

Harestaines Baptist Church
Year ending: 31/12/2025
Balance Sheet

Cash Funds	2025	2024
	£	£
Opening cash balance	36997.71	25803.16
Surplus/deficit for the year	-6873.12	11194.55
Closing cash balance	<u>30124.59</u>	<u>36997.71</u>
 Assets		
Manse	79035.00	79035.00
 Total assets held for charitable purposes	<u>109159.59</u>	<u>116032.71</u>
 Make up of closing cash balance:		
Instant Access Account	23664.20	31515.26
Treasurer's Account	6460.39	5482.45
Closing cash balance	<u>30124.59</u>	<u>36997.71</u>