

**Alness Baptist Church SCIO
END OF YEAR ACCOUNTS TO
31st DECEMBER 2025**

Scottish Charity Number SC049415



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

Contents

REPORT OF TRUSTEES YEAR ENDED 31 DECEMBER 2024.....	2
FINANCIAL REVIEW	4
REFERENCE AND ADMINISTRATIVE INFORMATION	Error! Bookmark not defined.
INDEPENDENT EXAMINERS REPORT	8
RECIEPTS AND PAYMENTS	9
FINANCIAL BREAKDOWN	10
NOTES TO THE FINANCIAL STATEMENTS.....	11
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED).....	Error! Bookmark not defined.



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

REPORT OF TRUSTEES YEAR ENDED 31 DECEMBER 2025

The trustees present their report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in order to comply with 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) - (Charities SORP FRS 102) and the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The principal purpose of Alness Baptist Church SCIO is the advancement of the Christian faith, in particular (but not exclusively) in the town of Alness and surrounding areas.

In seeking to achieve this purpose, the church undertakes the following key activities:

- Regular public worship services and prayer meetings
- Teaching of the Bible through preaching, small groups, and discipleship activities
- Pastoral care and support for members and adherents
- Outreach and evangelistic activities within the local community
- Children's, youth, and family ministries
- Community engagement and acts of service demonstrating Christian compassion

The Trustees have had due regard to the Charity Trustee duties under the Charities and Trustee Investment (Scotland) Act 2005, including the requirement to ensure that activities provide public benefit.

ACHIEVEMENTS AND PERFORMANCE

During the year, the church has continued to meet regularly for Sunday worship, with steady attendance and ongoing commitment from members and friends of the church. Bible teaching and prayer have remained central to church life.

A wide range of ministries and community activities have taken place, reflecting the church's commitment to serving people of all ages and backgrounds. These included Tots and Toast, the church's baby and toddler group, which has provided a welcoming, supportive environment for families with young children, and ABC Kids, offering children a safe and engaging introduction to the Christian faith.

The church has continued its monthly Lunch Club, providing fellowship, hospitality, and practical support, particularly for older members of the community. The Community Food Larder has remained an important expression of care and compassion, helping to address food insecurity and supporting individuals and families in need.

Schools' chaplaincy work has continued, enabling the church to support pupils, staff, and families through regular presence, pastoral support, and engagement within local schools.

During the summer, the church undertook a significant community outreach initiative, Church Has Left the Building, taking activities and engagement beyond the church premises and into the wider community. This was complemented by the church's Community Fun Day, which provided opportunities for connection, celebration, and positive engagement with the local community.



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

The church remains an active partner in the Alness & District Churches Collective, working alongside other local churches. Joint services were held during Holy Week, along with a well-attended Community Carol Service and the Big Summer Hymn Sing, all of which demonstrated unity, shared witness, and collaboration among local congregations.

The Trustees also wish to acknowledge the significant contribution of the Pastor to the life of the wider community. During the year, he continued to serve as Chaplain to Community First Responders and 379 County of Ross Royal Air Force Association Club and remained actively involved in civic life as Vice Chairman of Alness Community Council and Alness Community Association, as well as serving on the Alness Gala & Events Committee and Scottish Northern Convention Committee.

In addition, the Pastor has continued to serve the wider Baptist family, as a Member of Council within the Baptist Union, and as a Non-Executive Director of the Baptist Union Trustee Board. He also serves as Conference Coordinator for the Scottish Baptist Ministers Fellowship.

The Trustees give thanks for the faithful service of volunteers and leaders, whose commitment and dedication enable these activities and ministries to flourish.

Our building continues to be a venue for local groups to meet including the local Community Council, Gala Committee, DNA Dance Group, we continue to be a polling station for elections and host Children's birthday parties.



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

FINANCIAL REVIEW

The Trustees are grateful for the faithful financial support of church members and supporters throughout the year. The main sources of income continue to be voluntary donations, including Gift Aid where applicable.

Expenditure during the year has primarily related to:

- Ministry and mission activities
- Property costs, including maintenance, utilities, and insurance
- Staffing or ministry support costs (where applicable)
- Administrative and governance expenses

The financial position of the church at the year-end is considered satisfactory, and the Trustees believe that the charity is well placed to meet its ongoing commitments. Full details are provided in the accompanying financial statements.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and have put appropriate systems and procedures in place to manage these risks. Key areas considered include:

- Financial controls and oversight
- Safeguarding of children and vulnerable adults
- Health and safety
- Compliance with charity law and data protection requirements
- Regular reviews are undertaken to ensure that policies remain effective and up to date.
- Plans for Future Periods

Looking ahead, the Trustees aim to:

- Continue to strengthen the spiritual life of the church through prayer and teaching
- Develop further opportunities for outreach and community engagement in Alness
- Encourage the growth and involvement of members and volunteers
- Maintain good stewardship of the church's financial and property resources

The Trustees remain committed to seeking God's guidance as they plan for the future.

RESERVES POLICY

It is Alness Baptist Church's policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments, equivalent to £15,000, to cover emergency situations that may arise from time to time. The balance of £6,000 held on unrestricted funds, after designations, at the year end did not match this target

STRUCTURE, GOVERNANCE AND MANAGEMENT

Alness Baptist Church SCIO is a Scottish Charitable Incorporated Organisation governed by its Constitution, as approved by the Office of the Scottish Charity Regulator (OSCR). The charity is governed by a Board of Trustees who are responsible for the overall management and strategic direction of the church.



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

Trustees are appointed in accordance with the Constitution and normally serve for a fixed term. The Trustees meet regularly to pray, plan, and oversee the spiritual, financial, and practical affairs of the church. Major decisions are taken collectively, with day-to-day activities delegated where appropriate to ministry leaders and volunteers.

New trustees receive an induction covering the responsibilities of trusteeship, safeguarding, financial oversight, and the vision and values of the church.

The office bearers of the Church are the Pastor, Secretary and Treasurer who act as Trustees along with a number of deacons as appointed by Church meeting at the AGM each year. Deacons must be members of good standing within the Church and be nominated by three members, agree to their names being brought before the Church and receive the vote of two thirds of members present at the meeting called for the purpose of such election.

The Church is congregational in its form of government and in its membership with the Baptist Union of Scotland to whose Declaration of Principle it subscribes. Church meetings are held at least quarterly, one of these meetings being the Annual General Meeting, with the pastor presiding. The spiritual oversight of the Church rests with the pastor and deacons.

The charity holds a Treasurer's account with a balance at the year-end of £24,848.

The unrestricted income in the year was £63,146, with unrestricted expenditure of £63,036, giving a credit of £110 before transfers.

The original Alness Baptist was established in 1979 by Trust Deed, the Church was a registered charity (No. SC021217) and was established as SCIO in 2019 with a registered charity number SC049415. The Church is administered in accordance with the terms of its constitution based on the model provided by the Baptist Union of Scotland.



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Alness Baptist Church SCIO

Scottish Charity Number: SC049415

Principal Address: Alness Baptist Church, Firhill, Alness, Ross-shire, Highland, IV170RX

Trustees serving during the year:

Rev. Hugh Robert McNally-Adair

Mr James Stuart Chalmers

Mr. Micheal Donald Stainke

Mr. Angus MacLeod

Mrs. Jean MacLeod

Office Bearers:

Minister/Chairperson: Reverend. Hugh Robert McNally-Adair

Secretary: Mr. James Stuart Chamers

Treasurer: Mr. Angus Macleod

Independent examiner: Mr. Stephen G Ilett, LLB, CTA Dip PFS, Delny Limited, Tax Consultants

Bankers: Bank of Scotland 35D Harbour Road, Inverness, Highland IV1 1UA



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial period which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The charity is entirely dependent on the gifts and free-will offerings of those who worship at Alness Baptist Church. Remuneration was paid to Rev Hugh Robert McNally-Adair by way of stipend, expenses and manse provision. (£00000). No payment was made to any of the other Trustees and no material transaction took place between the charity and a Trustee or any person connected with any of them.

Approved by the Trustees on: 18th February 2026

Signed on behalf of the Trustees:

Name: 

Position: Trustee/ Secretary

Date: 18th February 2026

Name: 

Position: Trustee/ Treasurer

Date: 18th February 2026

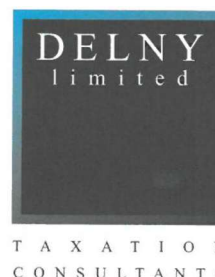


ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

INDEPENDENT EXAMINERS REPORT

FOR YEAR ENDING 31st DECEMBER 2025



Independent Examiners Report to the Trustees of Alness Baptist Church SCIO Charity Number SC049415

I report on the accounts of the Church for the year ended 31 December 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 Church 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 Examiners Report

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 seeking 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 we do not express an audit opinion on the view given by the accounts.

Independent Examiners statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations: and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

**Stephen G Hett LLB CTA DipPFS
For Delny Ltd**

6 February 2026



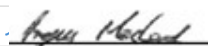
ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

RECIPTS AND PAYMENTS

**ALNESS BAPTIST CHURCH SCIO
FOR YEAR END 31st DECEMBER 2025**

SC049415

Income	2025		2024	
Offerings	11,856.45		8,003.59	
Gift Aid Donations	34,550.00		37,440.00	
Grant funding	1,083.00		1,750.00	
Covenant Gift Aid Refund	9,978.95		17,992.61	
Lunch Club	1,360.50		1,332.28	
Online Costs	437.54		633.65	
Kids	0.00		103.79	
Tots & Toast	408.10		465.90	
Misc	411.25		1,758.26	
Mission	1,065.55		595.61	
Midweek & Kitchen Donations	155.26		164.46	
Building Use Income	1,650.00		2,055.00	
Bouncy Castle Hire	0.00		480.00	
PayPal	9.59		439.21	
TV Licence	180.00		160.44	
Refund due HMRC for Double Payment			-6,150.67	
		63,146.19		67,224.13
Expenditure				
Pastors Stipend (inc. Housing Allowance)	35,761.35		36,990.92	
Conferences & Training	313.49		339.68	
Employers Pension Contributions	7,040.16		6,694.12	
Council Tax	1,624.71		1,596.47	
Building Maintenance	110.90		343.21	
Scottish Baptist Union	1,200.00		1,200.00	
Electricity	4,847.44		7,278.99	
Tots & Toast	285.70		155.05	
Telephone	0.00		430.51	
Mission Gifts	1,980.00		1,350.00	
Kids	161.35		103.79	
Mission Partner Support	2,000.00		2,000.00	
Insurance & licences	2,115.20		2,073.61	
Stationery	0.00		199.56	
Online Costs	942.04		1073.96	
Lunch Club	396.86		436.02	
TV Licence	180.00		160.44	
Donations/Gifts	750.00		1377.00	
Bank Charges	391.00		292.65	
Evangelism	0.00		0.00	
Midweek & Kitchen Donations	155.26		345.04	
Miscellaneous	2,530.88		1,513.74	
Pastors Expenses	0.00		0.00	
Pulpit Supply	250.00		1,350.00	
		63,036.34		67,304.76
Total Receipts over Payments		109.85		(80.63)
Represented by				
Balance at 1.1 2025		24,738.75		24,819.38
Excess Receipts over Payments		109.85		(80.63)
		24,848.60		24,738.75
Cash at Bank	24,848.60		30,889.42	
Refund due HMRC for Double Payment			-6,150.67	
		24,848.60		24,738.75
Note: Electricity Costs include £2,600 accrual for unbilled charges				
				
Secretary and Trustee		Treasurer and Trustee		



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

FINANCIAL BREAKDOWN

ALNESS BAPTIST CHURCH SCIO

SC049415

FOR YEAR END 31st DECEMBER 2025

Building Use		Income	Grants		Income
Highland Council		360.00	Community Association		1,063.00
Venue Hire (Birthday Parties)		540.00	Misc Receipts		20.00
Alness Community Council		240.00			
DNA Dance		300.00			
Gala Committee		210.00			
		<u>1,650.00</u>			<u>1,083.00</u>
Building Maintenance		Expenditure	Insurance & Licenses		Expenditure
Fraser Bros Misc		1.85	Building Insurance		1,607.20
MacGregor Fire		94.80	CCLI		508.00
ILM					
Donations					
		<u>110.90</u>			<u>2,115.20</u>
Online Costs		Expenditure	Miscellaneous		Expenditure
Computers		363.71	Midweek Resources		215.79
Highland Broadband		59.88	Sound Equipment		166.47
Go Cardless		22.00	Cleaning Materials		12.85
Information Commissioner		35.00	Community Fun Day		581.52
Worship Tools		387.54	Food Larder		175.00
Restream		73.91	General Exps		722.98
			School Carol concert		70.27
			Shoe Box Materials		586.00
		<u>942.04</u>			<u>2,530.88</u>
Mission Gifts		Expenditure	Mission Partners		Expenditure
Air Cadets		200.00	Sam Shaw		1,000.00
Evangelical Alliance		200.00	Luke & Lila		1,000.00
The Word One to One		250.00			
Youth for Christ		250.00			<u>2,000.00</u>
Scottish Bible Socieity		250.00			
Steadfast Global		250.00	Donations/Gifts		Expenditure
BMS Harvest		430.00	Scottish Baptist Minister		250.00
Tearfund		150.00	Christian Institute		150.00
		<u>1,980.00</u>	Forres Baptist		100.00
			Christians Against Poverty		200.00
			Tain Youth Café		50.00
					<u>750.00</u>



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Basis of Preparation

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Alness Baptist Church SCIO is a public benefit entity and has therefore applied the relevant public benefit requirements of FRS 102.

2. Accounting Policies

(a) Fund Accounting

The charity's funds are classified as either unrestricted or restricted funds, defined as follows:

- Unrestricted funds: These are funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds: These are funds subject to specific restrictions imposed by donors or by the purpose of the appeal.

(b) Income Recognition

Income is recognised when the charity has entitlement to the funds, the amount can be measured reliably, and it is probable that the funds will be received. This includes donations, grants, and other income.

(c) Expenditure Recognition

Expenditure is recognised on an accrual basis when there is a legal or constructive obligation to make a payment to a third party, it can be measured reliably, and it is probable that settlement will be required. All costs are allocated to activities on a direct cost basis.

(d) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

- Buildings: 25% straight-line basis per annum
- Equipment and furnishings: XX% reducing balance basis per annum

(e) Reserves Policy

The charity aims to maintain unrestricted reserves equivalent to 3 months of operational expenditure to provide financial stability and meet contingencies.

3. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the financial year (2025: Nil). There were no transactions with related parties during the year. Apart from by way of Stipend and Housing Allowance in his capacity as Minister of Alness Baptist Church SCIO. (£42,801.51)



ALNESS BAPTIST CHURCH SCIO

In the Community, For the Community

4. Donations and Legacies

Income from donations and legacies during the year amounted to £63,036, including unrestricted donations of £61,973 and restricted donations of £1,063.

5. Analysis of Expenditure

Expenditure on charitable activities during the year amounted to £67,304, comprising staff costs, ministry activities and building maintenance.

6. Grants Received

The charity received grants totalling £1,063 during the year, including funding from Alness Community Association for the purpose of holding a Community Fun Day

7. Events After the Reporting Period

There are no significant events after the reporting period that require disclosure.

8. Approval of Financial Statements

The financial statements were approved and authorised for issue by the trustees on 18th February 2026.