

Grace Baptist Church Aberdeen

Report and Accounts
Year ended 31 March 2026

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

GRACE BAPTIST CHURCH ABERDEEN
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2026

ADDRESS FOR CORRESPONDENCE	46 Church Street Woodside Aberdeen AB24 4DQ
GOVERNING DOCUMENT	Constitution dated 17 November 2019
CHARITY REGISTRATION NUMBER	SC049753
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	John-William Noble Michael Duncan Pawel Furman David Herbert (appointed 1 June 2025) Philip Chan (resigned 13/07/2025) David-James Burnett (resigned 1 June 2025)
BANKERS	Bank of Scotland
INDEPENDENT EXAMINER	Nicola Harrison CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

INDEX

Page 1	Legal and Administrative Details
Pages 2-4	Trustees' Report
Page 5	Independent Examiner's Report
Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Pages 8 - 9	Notes to the Accounts

GRACE BAPTIST CHURCH ABERDEEN

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2026

Objectives and activities

The charity, which is a church, is governed by a constitution and is constituted as a trust. The charity's purpose is the advancement of religion. The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith found in the 1689 Baptist Confession of Faith.

As an outworking of this purpose, Grace Baptist Church seeks to be a community that serves the city of Aberdeen. The church's strategy for accomplishing and fulfilling its charitable objective, focuses on the activities undertaken through its various ministry area highlighted below:

Worship & Prayer

The church gathers weekly for Sunday worship and Wednesday evening prayer meetings. These gatherings are open and freely advertised to all, forming a central part of the church's communal and spiritual life.

Ministries

A variety of ministry groups have been established to engage with different demographics within the local community. This includes "Little Steps" which is a weekly toddler group and occasional Curry Nights which involves invitations for people to enjoy a free curry and hear a short Gospel talk. In addition, regular prayer meetings and monthly gatherings for men and women are designed to strengthen fellowship and encourage growth in the Christian faith.

Pastoral Care

Within their capacity, the church pastor and members provide biblical counselling and guidance to support individuals in their walk with Christ. The pastor also extends care beyond the church community by visiting and assisting those in need within the local area.

Outreach (Mission & Evangelism)

The church actively engages in sharing the message of Jesus Christ through various outreach efforts, including literature distribution, door-to-door visits and street evangelism, as part of its commitment to the advancement of the Christian faith.

Achievements and performance review

Grace Baptist Church Aberdeen has continued to grow in both membership and Gospel outreach, with several encouraging developments across its ministries. The following is a summary of key achievements and performance over the past period:

Building Project

Our church moved into its new building last summer. Several members worked tirelessly to refurbish and decorate the building in preparation for this. This building enables us to use larger facilities for various meetings and ministries in our church.

Sunday Services

The church has maintained consistent weekly worship services, providing sound biblical teaching in line with its doctrinal beliefs. Sermon series have included expositions through 2 Corinthians, Hebrews and Romans 8, offering the congregation depth and continuity in their spiritual growth.

Special Events

The church organised several events aimed at reaching the wider community, including well-attended Christmas and Baptism services. Regular outreach events have also been held to strengthen the church's witness in the city. We also host Curry Nights in our building where we invite people from the local area to enjoy a free meal and hear a short Gospel talk.

Little Steps

The toddler group continued to serve as an effective means of engaging local families, fostering deeper relationships and providing Gospel-centred encouragement. The group welcomed new attendees and has built trust within the community.

Wednesday Café

Our Wednesday café runs weekly, which is open for anyone to come to enjoy coffee, biscuits and time to speak with others in the local community.

Men's Fellowship

The men's fellowship meets monthly and has made good progress in its study of systematic theology. The sessions have provided a setting for both doctrinal grounding and spiritual fellowship.

Women's Fellowship

The women's fellowship has met regularly and remains a valuable source of support, discipleship and encouragement for those who attend.

Et Cetera

Et Cetera is a reading group which explores classical literature from a Christian perspective, discussing works of the Western tradition in a group setting. It operates in connection with our Classical Christian school ministry.

Mission and Evangelism

The church has actively carried out evangelistic efforts through open-air preaching, Gospel literature distribution and street outreach. These activities have demonstrated a continued commitment to making Christ known in Aberdeen.

Dóxa Theó Christian School

Dóxa Theó Christian School was established over the course of 2024 by members of Grace Baptist Church Aberdeen. The school is founded on the conviction that children should be brought up in the discipline and instruction of the Lord (Ephesians 6:4). It is our aim to support, uphold, and apply the Biblical instructions to fathers and mothers in this responsibility of raising their children. The school meets in the building owned by the church, and it is a ministry of Grace Baptist Church Aberdeen. We currently have two staff members employed and 12 pupils enrolled following significant refurbishment work to the building. The school also recently received an excellent first school inspection report.

Public Benefit

The activities outlined above provide public benefit in accordance with the guidance issued by the Office of the Scottish Charity Regulator (OSCR). Grace Baptist Church Aberdeen ensures that its work contributes meaningfully to the wider community through the following:

- Providing regular public worship open to all
- Conducting pastoral work available to all in the local community
- Teaching Christianity through sermons, courses and small groups
- Supporting other charities that contribute to wider humanitarian and Gospel efforts.

Financial review

During the year income decreased by £30,151, to £221,730, and expenditure decreased by £14,950, to £293,271. As a result the cash held by the charity decreased by £71,541, to £27,310, of which £27,310 is unrestricted and can be used for any charitable purpose.

Reserves policy

The church's reserves policy is to maintain sufficient free reserves to enable it to meet its short-term financial obligations in the event of an unexpected revenue shortfall to allow the church to be managed efficiently and to provide a buffer to ensure uninterrupted activities for the church.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees, who are also elders of the church. They meet regularly to monitor the activities of the charity. New trustees are recruited and appointed in accordance with the constitution.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

David Herbert

David Herbert (Aug 25, 2026 17:04:31 GMT+1)

David Herbert

Date: **Aug 25, 2026**

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GRACE BAPTIST CHURCH ABERDEEN

I report to the trustees on my examination of the accounts of Grace Baptist Church Aberdeen ('the charity') for the year ended 31 March 2026 on pages 6 to 9 following.

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

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.

Nicola Harrison
Nicola Harrison (Aug 27, 2026 15:38:39 GMT+1)

Nicola Harrison CA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Aug 27, 2026

GRACE BAPTIST CHURCH ABERDEEN
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted General Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
<i>Income receipts</i>					
Donations		66,436	119,100	185,536	232,501
Government grants		-	23,269	23,269	-
Income for church retreat		1,225	-	1,225	2,880
Rent		11,700	-	11,700	16,500
<i>Total receipts</i>		<u>79,361</u>	<u>142,369</u>	<u>221,730</u>	<u>251,881</u>
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	60,183	-	60,183	68,063
Grants and donations	3	6,505	-	6,505	15,000
<i>Capital and similar payments</i>					
Purchase of fixed assets		84,214	142,369	226,583	224,158
<i>Total payments</i>		<u>150,902</u>	<u>142,369</u>	<u>293,271</u>	<u>307,221</u>
Net of receipts / (payments) before transfers		(71,541)	-	(71,541)	(55,340)
Transfers between funds	5	-	-	-	-
Net movement in funds		<u>(71,541)</u>	<u>-</u>	<u>(71,541)</u>	<u>(55,340)</u>
Cash funds as at last year end		97,851	-	97,851	153,191
Cash funds at this year end	A	<u>26,310</u>	<u>-</u>	<u>26,310</u>	<u>97,851</u>

The notes on pages 8 - 9 form part of these accounts.

GRACE BAPTIST CHURCH ABERDEEN
STATEMENT OF ASSETS AND LIABILITIES
AS AT THE YEAR ENDED 31 MARCH 2026

	Unrestricted General funds £	Restricted funds £	Total 2026 £	Total 2025 £
A Cash funds				
Cash at bank with immediate access	26,310	-	26,310	97,851
	26,310	-	26,310	97,851
B Liabilities				
Falling due within one year:				
Fee for Independent Examination	1,860	-	1,860	-
Pension creditor	100	-	100	100
Deferred income	-	-	-	1,120
	1,960	-	1,960	1,220
Falling due after one year:				
Mortgage	-	-	-	-
Loans	-	-	-	-
Pension	-	-	-	-
	-	-	-	-
Total	1,960	-	1,960	1,220
C Assets retained for charity's own use			Cost 2026 £	Cost 2025 £
Land and buildings (Woodside Parish Church)			450,741	224,158
			450,741	224,158

The accounts were approved by the trustees and signed on their behalf

by David Herbert
[David Herbert \(Aug 25, 2026 17:04:31 GMT+1\)](#)
 DAVID HERBERT

date Aug 25, 2026

The notes on pages 8 - 9 form part of these accounts.

GRACE BAPTIST CHURCH ABERDEEN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted General funds £	Restricted Funds £	Total 2026 £	Total 2025 £
2 Payments in relation to charitable activities undertaken directly				
Employment costs	32,131	-	32,131	25,979
Repairs and maintenance	5,390	-	5,390	9,219
Utilities	9,817	-	9,817	5,721
Building Project		-	-	21,852
Outreach activities and other ministries	615	-	615	-
Church retreat	3,343	-	3,343	1,243
Conference costs	-	-	-	1,388
Insurance	3,998	-	3,998	831
Administration and support	4,889	-	4,889	1,830
	<u>60,183</u>	<u>-</u>	<u>60,183</u>	<u>68,063</u>

3 Grants and donations paid to others

Organisations:

Barnabas Fund	750	-	750	900
Christian Concern	900	-	900	900
Compassion	392	-	392	424
Seaton Community Church	-	-	-	200
Dóxa Theó Christian School	4,463	-	4,463	12,576
	<u>6,505</u>	<u>-</u>	<u>6,505</u>	<u>15,000</u>

4 Transactions with related parties

John-William Noble served as church leader and was paid £22,946 (2024: £22,946) for serving in that capacity, not for serving as trustee; these payments are permitted by the charity's governing document.

The trustees of the church are also trustees of Dóxa Theó Christian School and are considered related parties. The church paid grants of £4,463 (2024: £12,576) to the school.

GRACE BAPTIST CHURCH ABERDEEN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	97,851	79,361	(150,902)		26,310
	<u>97,851</u>	<u>79,361</u>	<u>(150,902)</u>	<u>-</u>	<u>26,310</u>
Restricted funds					
Building project	-	142,369	(142,369)	-	-
	<u>-</u>	<u>142,369</u>	<u>(142,369)</u>	<u>-</u>	<u>-</u>
Total funds	<u>97,851</u>	<u>221,730</u>	<u>(293,271)</u>	<u>-</u>	<u>26,310</u>

The Building project fund is for the purchase and renovation of the church building.