

HAMILTON BAPTIST CHURCH SCIO
TRUSTEES' REPORT AND FINANCIAL
STATEMENTS
YEAR ENDED 31 JANUARY 2026

Scottish Charity Number SC052013

HAMILTON BAPTIST CHURCH SCIO
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YEAR ENDED 31 JANUARY 2026

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HAMILTON BAPTIST CHURCH SCIO

REPORT OF THE TRUSTEES

YEAR ENDED 31 JANUARY 2026

Reference and Administration Information

Office Bearers: Craig Dyer (Senior Pastor)
Jonathan Davie (Associate Pastor & Designated Chairperson)
Simon Turner (Associate Pastor) – appointed Sept 2025
Bruce Biggart (Secretary)
Mark Edmonson (Treasurer)

Elders/Trustees: Nathan Boyle
Sam Brown – appointed June 2025
Jonathan Davie
Craig Dyer
Hugh McClelland – appointed June 2025
Kenny Naylor
Chris Thomson – appointed June 2025
Simon Turner – appointed September 2025

Deacons/Trustees: Bruce Biggart
Mark Edmonson
Alastair Gray
Andrew Gunning
Naomi Kee
Gordon Leiper – resigned December 2025
Daryl Logie – appointed June 2025
Andrew MacDonald – appointed June 2025
Joanna Munro – appointed June 2025
Steven Patterson – appointed June 2025
Ewan Stewart
Lynn Stewart

Pastor in Training: Simon Turner – until September 2025

Church Administrator: Suzanne Logie

Principle Office: Hamilton Baptist Church SCIO
23 Kemp Street
Hamilton
ML3 6QL

Telephone: 01698 284004

Website: www.hamiltonbaptist.org.uk

Charity Number: SC052013

HAMILTON BAPTIST CHURCH SCIO
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 31 JANUARY 2026

Independent Examiner: Jennifer Lewis

Bankers: Bank of Scotland
New Cross
9 Brandon Street
Hamilton
ML3 6BZ

Solicitors: Alan Holloway
Diakoneo Legal Services Ltd
48 Speirs Wharf
Glasgow
G4 9TH

HAMILTON BAPTIST CHURCH SCIO
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 31 JANUARY 2026

The trustees present their annual report and financial statements for Hamilton Baptist Church SCIO (HBC) for the year ended 31 January 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 2015).

Objectives and Activities

The charitable objectives of the church are to worship God together in Spirit and in Truth, to make disciples of the Lord Jesus Christ and to lead them into maturity through the power of the Holy Spirit, for the Glory of God.

The church makes gifts from its charitable income to individuals and organisations that are generally known to the Trustees and the church. The church provides public benefit through activities or ministries compatible with the church's objectives.

Review of Performance and Achievement

In relation to activities:

The 2025/26 church year has been another year of change which has been encouraging and exciting. Craig Dyer continues as our Senior Pastor, Jonathan Davie, Simon Turner our associate pastors and our church assistant administrator Suzanne Logie.

At our AGM in June 2025 we appointed 3 new elders and 4 new deacons.

As a leadership team we had one resignation from the team, Gordon Leiper. We thank Gordon for his work on the leadership team while serving as trustee. Andrew Gunning returned from sabbatical and Bruce Biggart took a six months sabbatical which ended in Feb 26.

We continue to have Sunday morning and evening services. Sunday morning and evening services are recorded and presented on YouTube. We have an average of 320 attendees on a Sunday am service. Our Wednesday night prayer meetings are held every fortnight and our Growth Groups in homes on the other Wednesdays of each month. In these groups we have studied and discussed the sermons, Acts from the previous Sunday services, and evangelism series Passion for Life.

The following church organisations continue to meet and are well attended; Sunday crèche, Sunday School, Bible Class, Youth Fellowship, Seniors, Boys' Brigade, Girls' Brigade, Messy Church, Ladies Bible study, Mainly Music, Mens Fellowship and Discover classes on a Monday evening.

HAMILTON BAPTIST CHURCH SCIO
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 31 JANUARY 2026

Other activities held on the Church premises are the Sound-Routes Singers and the Wednesday afternoon AA group. The church leadership meetings are held every month. The church continue to allow the outreach centre known as 'Exodus' in Hillhouse to Supporting Our Community (SOC) to enable that group to provide accommodation for several volunteer organisations which promote health and wellbeing for people of all ages in that area of Hamilton.

We continue to be grateful to all the leaders and helpers (approx 200) that we have for their regular support of the ongoing work within our organisations. We also acknowledge those who are involved in the great amount of unseen work which goes on behind the scenes; grounds and gardens, building maintenance, cleaning of the premises, catering etc and to the large number of people who take time to contact regularly those of our fellowship who are sick, elderly or housebound.

Our You Tube services have on average 300 views and we have had a number of excellent comments about the quality of our You Tube services. Our sermons have also been posted on Soundcloud with over 7,000 listens in the last 12 months. Since we started posting they have been listened to in 50 different countries. For all our ministries, our hope and prayer is that through clear Bible teaching, a lasting impact will be made on all our lives, leading to us fulfilling our vision and a passion for Jesus, which will ultimately lead to a passion for people, mission and worship.

We continue to provide spiritual and financial support for our missionary work, both at home and abroad; Hazel and Sakae Yokota continue to serve in Japan, Ramsay Stewart serving in YWAM Orlando, Brian Lowrie in MAD Ministries within the local schools, a missionary in Thailand and Mission Africa.

As a church we had a youth weekend away in June 2025 and a church weekend away in August 2025 and we have planned a youth weekend away in June 2026.

We have also been engaged with organising various special outreach events that allow the church fellowship to be involved with e.g, Christmas Coffee shop and Car wash, a Hogmanay Party, WestEnd has Faith, men and women Christmas dinners, the Boys' & Girls' Brigade Christmas Carol Concert and an October holiday club. We hope to have more events for the year 2026 to be used to reach out to our friends, family and local community.

We give thanks to God for the addition of a number of new families who have begun to attend HBC. We have had 5 people baptised and added 11 new members. Towards the end of this year the church have been involved with 2 funerals of our church family who have passed into the presence of their Saviour and we give thanks for their witness, life and service among His people at HBC. Our total membership as of 31st January is 245 with our membership presently under review.

HAMILTON BAPTIST CHURCH SCIO

REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31 JANUARY 2026

The year 2026/2027 will continue to be one of opportunity in which we can all serve in the vision of the church and verse of the year: Passion for Jesus, Worship, Mission, People and as we all seek the Lord's will as we pray and plan for the redevelopment of the church premises.

Financial Review

Results for the year

The financial statements for the year are set out on pages 13 and 14. The surplus for the year amounts to £165,100 (2025: £228,112). The surplus in the current year is lower than the previous year due to last year including income from a building fund gift day in November 2024. This year's gift day for the building fund took place in February 2026. In addition to this, overheads in the year have increased as a result of an increase in employee costs and many general overheads being subject to inflationary increases.

Income

Income amounted to £436,476 (2025: £462,490), which reflects a 5.6% decrease compared with the previous year. This continues to show a steady growth in general offerings and regular building fund donations committed throughout the year. As noted above a significant portion of our prior year income related to offerings received as part of our Building Fund gift day in November 2024 along with an increased level of gift aid reclaimed as a result of the gift day. Underlying income in the general fund has increased by 11.9%.

- a. Offerings received in the year for the Building Fund, including gift aid amounted to £102,625. These are being held in a Restricted Fund.
- b. The value of **gift aid reclaimed** decreased by £5,810 as a result of the additional income received in the prior year.
- c. **Investment** income, being interest received, totalled £29,390 as we made best use of short and longer term deposit accounts.
- d. Income received in FY26 for church and YF weekends was £10,265 and £4,015 respectively.

Expenditure

Expenditure amounted to £271,376 (2025: £234,378), an increase of 15.8% on the prior year. Some key points to note in our expenditure this year:

- a. **Employment costs**, at £146,288 were 20% higher than in the previous year as a result of costs including an increase in hours for our admin assistant and an additional associate pastor for 4 months.
- b. **Missionary support** including amounts paid to the BMS and Baptist Union of Scotland (BUS) has decreased by 4%. This related to some movements in those being supported.

HAMILTON BAPTIST CHURCH SCIO
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 31 JANUARY 2026

- c. Our **pastor in training** costs of £5,335 fell by 50% from the prior year as we transitioned this role to an employed associate pastor position.
- d. The concern that we had in FY25 that our **heat and light** costs would increase significantly due to new contracts being entered into was unfounded in that year however this year we have seen the impact of increased utility costs with these increasing by 21%. We have also seen a similar increase in **water rates**, up slightly more at 26%.
- e. Our **insurance premium** has increased by 6% in the year, similar to the increase applied last year and consistent with the market.
- f. Costs in relation to **evangelism**, whether that be Messy Church, Mainly Music or our own children and youth programs have increased by 21%. An increase which marks the increased number of children and youth that we are privileged to have in our fellowship.
- g. The **church and youth weekends away** this year incurred costs of £9,648 and £3,605. These costs were covered by those attending or donating to support.
- h. Increase in **equipment, stationery and printing** of 83% as we have made more use of our own equipment for printing and supporting our organisations and purchased a new camera to support our live stream provision.

Principal sources of funding:

The church receives its funding from church members, and adherents, by way of regular and special offerings and Gift Aid donations.

Risk Management

The trustees have responsibility for identifying, assessing and managing the major risks facing Hamilton Baptist Church. A formal risk register is maintained and reviewed at least quarterly by the trustees, with additional reviews undertaken when significant changes arise. Risks are assessed in terms of likelihood and impact, and appropriate controls and mitigating actions are recorded.

The principal risks identified during the year include:

Safeguarding and pastoral care – As the church works with children, young people and vulnerable adults across its ministries, safeguarding remains a key area of risk. Mitigations include a comprehensive safeguarding policy, mandatory PVG checks, regular training for all volunteers, clear reporting procedures, and oversight by a designated Safeguarding Coordinator. Safeguarding arrangements are reviewed annually and updated as required.

HAMILTON BAPTIST CHURCH SCIO

REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31 JANUARY 2026

Risk Management (cont'd)

Financial sustainability – The church relies solely on congregational giving, supplemented by designated gifts. Rising utility costs and general inflation continue to place pressure on the Church's finances. Controls include monthly financial reporting to trustees, annual budgeting, careful monitoring of restricted reserves and maintaining reserves in line with the church's approved reserves policy.

Volunteer capacity and ministry continuity – Many of the church's ministries, including youth work and community outreach depend on volunteers. Shortages or unexpected absences could affect the church's ability to deliver activities safely and effectively. The trustees have strengthened volunteer recruitment, introduced clearer role descriptions, and improved rota planning to ensure adequate cover.

Building condition and health & safety – The church building is heavily used throughout the week and requires ongoing maintenance. Risks include structural issues, fire safety, and general health and safety compliance. Mitigations include regular inspections, a planned maintenance schedule, annual PAT testing, fire-safety checks, and the implementation of appropriate risk assessment for all activities.

Data protection and cyber security – The church holds personal data relating to members, volunteers and service users. Controls include GDPR-compliant data handling procedures, restricted access to digital systems, secure cloud-based storage, and regular password and security reviews. The Trustees continue to monitor cyber-security risks and update procedures as needed.

Reputational risk – As a community-facing organisation, the church recognises that safeguarding failures, financial mismanagement or poor communication could damage trust. Mitigations include transparent reporting to the congregation, clear decision-making processes, and adherence to OSCR and SORP requirements.

The trustees are satisfied that the systems of internal control and risk management in place are appropriate for the size and complexity of the Hamilton Baptist Church and that they have operated effectively throughout the year.

Reserves Policy

The reserves fall into three categories:

General Fund

It is the policy of the Trustees to maintain unrestricted reserves, i.e. unrestricted funds not committed or invested in fixed assets, at a level which equates to three months' expenditure. The general fund at 31 January 2026 is £295,378 which is significantly above three months' expenditure. Therefore this policy has been complied within during the year ended 31 January 2026.

HAMILTON BAPTIST CHURCH SCIO
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 31 JANUARY 2026

Restricted and Designated Funds

The church holds restricted funds and designated funds which are provided for the purposes specified in Note 8.

Going Concern

The Trustees have considered the financial position of the SCIO and with significant funds in the bank are satisfied that they will continue to be able to meet liabilities as they fall due. For that reason the financial statements are prepared on a going concern basis.

Structure, Governance and Management

Status of Charity and Governing Document

Hamilton Baptist Church SCIO is established by Constitution. The church is a registered Scottish Charity with OSCR - (Number SC052013). The church is congregational in policy and is affiliated to the Baptist Union of Scotland.

Trustees

For the purpose of charity law, the church's Trustees are the Office Bearers, Deacons and Elders who undertake its day to day running. The Trustees understood, and fulfilled, their statutory responsibilities during the accounting year.

Appointment of Trustees

Trustees are nominated, and approved, by the membership of the congregation to serve the fellowship. There is no fixed term for Trusteeship but, with the exception of Pastoral staff, they require to be reappointed every four years. Prior to their appointment, new Trustees would be active members of the church who would have served the church for some time in various roles and be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

HAMILTON BAPTIST CHURCH SCIO

REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31 JANUARY 2026

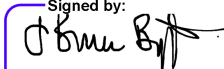
Trustees' Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that year. In preparing the 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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by:

 607E7F59BBE748B...

Bruce Biggart
 Secretary

8/30/2026

HAMILTON BAPTIST CHURCH SCIO

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF HAMILTON BAPTIST CHURCH SCIO

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages 13 to 19.

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 (as amended).

The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Statements

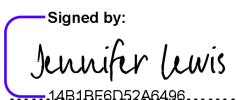
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Signed by:


.....14B1BF6D52A6496.....

Jennifer Lewis BA(Hons) CA

Independent Examiner

4 Edison Court

Motherwell

ML1 2FY

9/1/2026

HAMILTON BAPTIST CHURCH SCIO

STATEMENT OF FINANCIAL ACTIVITIES

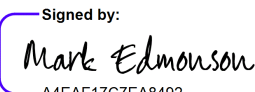
YEAR ENDED 31 JANUARY 2026

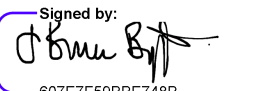
	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Incoming and endowments from:					
Donations and legacies		284,555	108,251	392,806	453,697
Investments		29,390	-	29,390	8,793
Other income		-	14,280	14,280	-
Total income	1	313,945	122,531	436,476	462,490
Expenditure on:					
Expenditure on charitable activities		252,370	19,006	271,376	234,378
Total expenditure	2	252,370	19,006	271,376	234,378
Net income for the year		61,575	103,525	165,100	228,112
Net income before Transfer		61,575	103,525	165,100	228,112
Transfers between funds		-	-	-	-
Net movement in funds		61,575	103,525	165,100	228,112
Total funds brought forward		1,183,401	213,957	1,397,358	1,169,246
Total funds carried forward		1,244,976	317,482	1,562,458	1,397,358

HAMILTON BAPTIST CHURCH SCIO
BALANCE SHEET
YEAR ENDED 31 JANUARY 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	6	630,000	630,000
Current assets			
Debtors	7	28,341	14,188
Cash at bank		<u>910,019</u>	<u>757,943</u>
Total current assets		938,360	772,131
Creditors: Amounts falling due within one year	8	<u>5,902</u>	<u>4,773</u>
Net current assets		932,458	767,358
Net assets		<u>1,562,458</u>	<u>1,397,358</u>
Represented by:			
General fund	9	295,378	232,803
Designated funds	9	949,598	950,598
Restricted fund	9	317,482	213,957
		<u>1,562,458</u>	<u>1,397,358</u>

The accounts were approved by the Trustees on 8/30/2026 and signed on their behalf by:

Signed by:

A4EAF17C7EA8492...
Mark Edmonson
Treasurer

Signed by:

607E7F59BBE748B...
Bruce Biggart
Secretary

HAMILTON BAPTIST CHURCH SCIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JANUARY 2026

Accounting policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) amended 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

Fund Structure

Funds are classified as follows:

- Unrestricted funds comprise income received by the Church without specified purpose and are available as general funds
- Restricted funds are funds subject to specific requirements as to their use, within the wider objects of the charity

Further details of each fund are disclosed in Note 9.

Income Recognition

All income is accounted for when the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

All income from donations and legacies is included within income either under general or designated funds, as is bank interest and income from tax recoveries on gift aid.

Expenditure Recognition

All expenditure is accounted for on an accruals basis. Expenditure includes any VAT and is reported in the line item of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

HAMILTON BAPTIST CHURCH SCIO**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)****YEAR ENDED 31 JANUARY 2026****Tangible Fixed Assets and Depreciation**

The church land is stated at the Trustees' estimate of market value. The church building has been fully depreciated. No depreciation has been provided on the Exodus building since the Trustees consider that the market values well exceed the carrying values.

Taxation

Hamilton Baptist Church SCIO is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

1. Income and Endowments

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
Donations and legacies			
Offerings	236,687	86,664	323,350
Gift aid tax reclaim	40,236	20,115	60,351
Donations and gifts	7,632	1,473	9,104
	<u>284,555</u>	<u>108,252</u>	<u>392,806</u>
Investment income			
Interest	<u>29,390</u>	<u>-</u>	<u>29,390</u>
Other income			
Income for Church weekend	-	10,265	10,265
Income for YF weekend	-	4,015	4,015
	<u>-</u>	<u>14,280</u>	<u>14,280</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations and legacies			
Offerings	211,132	170,475	381,607
Gift aid tax reclaim	37,339	28,822	66,161
Donations and gifts	5,929	-	5,929
	<u>254,400</u>	<u>199,297</u>	<u>453,697</u>
Investment income			
Interest	<u>8,793</u>	<u>-</u>	<u>8,793</u>
Other income			
Income for Church weekend	-	-	-
Income for YF weekend	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

HAMILTON BAPTIST CHURCH SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 JANUARY 2026

2. Expenditure

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Expenditure on charitable activities				
Employment costs	146,288	-	146,288	121,715
Pastor in training	5,335	-	5,335	10,002
Missionary support	21,340	3,635	24,975	21,085
Building costs	10,624	-	10,624	9,610
BMS and BUS donations	11,600	-	11,600	17,100
Heat, light and power	16,091	-	16,091	13,290
Evangelism/Pulpit supply/int moderator	6,388	2,118	8,505	7,099
Insurance	9,150	-	9,150	8,634
Telephone, livestream, subscriptions	5,288	-	5,288	5,011
Accountancy and professional fees	3,205	-	3,205	2,142
Water rates	2,910	-	2,910	2,318
Church books	467	-	467	300
Church cleaning	928	-	928	836
Music equipment	-	-	-	756
Equipment, stationery and printing	4,496	-	4,496	2,460
Church weekend	-	9,648	9,648	2,976
YF weekend	-	3,605	3,605	-
Miscellaneous costs	1,432	-	1,432	1,372
Bank charges	661	-	661	539
Catering and flowers	5,408	-	5,408	5,974
Seniors	700	-	700	675
First aid	60	-	60	575
	252,370	19,006	271,376	234,378

In 2025 all expenditure was unrestricted.

3. Staff costs and numbers

	2026 £	2025 £
Wages and salaries	98,151	80,054
Social security costs	26,487	23,625
Pension costs	21,650	18,035
	146,288	121,714

The average number of full-time equivalent employees during the year analysed by function was:

	2026	2025
Charitable activities	2.3	2
Support / governance	0.8	0.8
	3.1	2.8

No employees received employee benefits exceeding £60,000.

HAMILTON BAPTIST CHURCH SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 JANUARY 2026

4. Governance costs

	2026 £	2025 £
Independent examiner's fee	500	500

5. Trustee remuneration and related party transactions

No trustee received remuneration or reimbursement of expenses during the year other than the church pastors who are remunerated. During the year a total of £70,078 (2025: £55,188) was donated to the Church by Trustees.

The church administrator is the spouse of one of the trustees. During the year she received remuneration including salary, employer national insurance and employer pension contributions.

The payments were made in accordance with Sections 67–68 of the Charities and Trustee Investment (Scotland) Act 2005. The trustee concerned was not involved in any decisions regarding the appointment, remuneration or line management of the employee. No amounts were outstanding at the year end.

6. Tangible Fixed Assets

	Land £	Heritable Property £	Total £
Cost			
At 1 Feb 2025 and 31 Jan 2026	560,000	75,388	635,388
Depreciation			
At 1 Feb 2025 and 31 Jan 2026	-	5,388	5,388
Net Book Value			
At 31 January 2026	560,000	70,000	630,000
At 31 January 2025	560,000	70,000	630,000

7. Debtors

	2026 £	2025 £
Gift aid receivable	18,368	3,554
Prepayments	9,973	10,634
	28,341	14,188

HAMILTON BAPTIST CHURCH SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 JANUARY 2026

8. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals	5,902	4,773

9. Movement in Funds

	Total Funds b/fwd	Incoming resources	Outgoing resources	Net Fund movement in year	Transfer in	Transfer out	Total Funds c/fwd
Unrestricted funds							
General fund	232,803	313,945	(251,370)	62,575	-	-	295,378
Designated funds							
Designated assets							
– land and property	630,000	-	-	-	-	-	630,000
Building	309,785	-	-	-	-	-	309,785
Fellowship	10,813	-	(1,000)	(1,000)	-	-	9,813
	950,598	-	(1,000)	(1,000)	-	-	949,598
Restricted funds							
Missionary	12,841	4,608	(3,635)	973	-	-	13,814
Mainly Music	2,744	1,018	(2,118)	(1,100)	-	-	1,644
Youth Weekend	-	4,015	(3,605)	410	-	-	410
Church Weekend	-	10,265	(9,648)	617	-	-	617
Building	198,372	102,625	-	102,625	-	-	300,997
	213,957	122,531	(19,006)	103,462	-	-	317,482

The purpose of the General Fund is for the general administration of the Church.

Purposes of designated and restricted funds

Building	-	fund for any future building work either designated or donated
Fellowship	-	ministering to those in need
Missionary	-	provision of support for the work of Mission
Mainly music	-	funds from previous toddlers ministry now used for mainly music ministry
Youth weekend	-	funds received for the youth weekend away
Church weekend	-	funds received for the church weekend away

During the year the trustees reviewed the classification of the Mainly Music Fund. Income from Mainly Music donations has been reclassified from designated to restricted, as the donations are given for the specific purpose of supporting the Mainly Music activities.

10. Volunteers

In common with many churches, Hamilton Baptist Church SCIO benefits from the contribution made by volunteers who give of their time and talents willingly for the benefits of the Church. The areas of church life which rely on the contributions of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown. The value of volunteer time is not recognised in the financial statements as the charity is unable to reliably measure the fair value of the services provided.