

Scottish Charity No. SC051158

Abbeyhill Baptist Church SCIO

Trustees' Report and Financial Statements

Year ended 31 August 2025

Abbeyhill Baptist Church SCIO

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Abbeyhill Baptist Church

Report of the Trustees *for the year ended 31 August 2025*

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 August 2025.



Bankers
Bank of Scotland
153 Portobello High Street
Edinburgh
EH15 1AG

Solicitors
Diakoneo Legal Services Limited
48 Speirs Wharf
Glasgow
G4 9TH

Status of Charity and governing document

Abbeyhill Baptist Church SCIO (SC051158) is a Scottish Charitable Incorporated Organisation (SCIO).

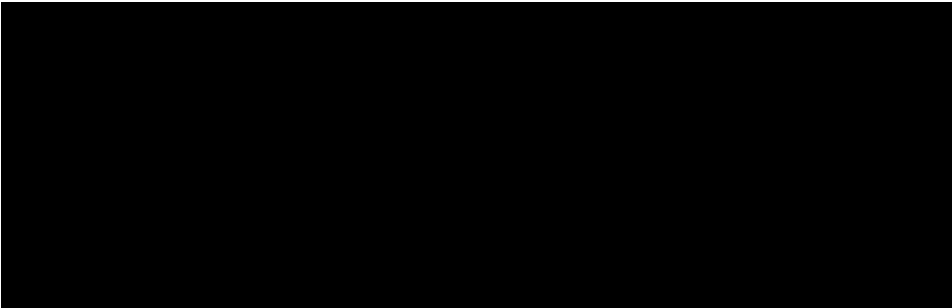
Aims and affiliation

The church is self-governing and congregational in organisation. The Church is a member of the Baptist Union of Scotland. A contribution is paid to the Scottish Baptist Fund which provides resources which are available to all member churches of the BUS.

The aims of the church are the advancement of the Christian faith, primarily in the immediate neighbourhood of the Church's premises, and also in the city of Edinburgh as a whole, as well as throughout Scotland and the rest of the World, by all means consistent with the teachings of the Christian Bible and the declaration of principle, including (without prejudice to the foregoing generality) worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Office Bearers and Trustees

The Trustees who served during the year and to the date of this report are listed below.



The property held by the Church is in the name of the Charity.

Appointment of the Leadership team

The Ministers and the Deacons form the Leadership of the church and they are all Trustees. They are responsible for the day-to-day control and direction of the church. The Ministers are appointed and employed by the church on an open-ended basis and are the only members of staff. Deacons are elected or co-opted from the church membership by the church members to serve for periods of 3 years. All volunteers working with children and new Deacons are required to undergo the relevant Disclosure check.

For the majority of the year the church was in a period of vacancy with no minister in post. New ministers were appointed during the year and formally started on the 26 May.

Abbeyhill Baptist Church

Report of the Trustees *for the year ended 31 August 2025*

Induction and training of the Leadership team

There is no formal induction and training required for new members. Given that all new members of the group will have been members of the Church for a number of years, it is expected that they will be familiar with those activities which form part of the life of the Church. Further competence is developed through 'on the job' experience and guidance. The main purposes of the group are to assist the Ministers in the pastoral care of the congregation, to consider future directions for the congregational life and to oversee the practical administration of the Church, including finance, fabric and the arrangements for meetings and services.

The Deacons usually meet bi-weekly and at other times when required to consider the day-to-day management of the church, its activities and the pastoral care of those within the fellowship. Business meetings for church members are held at least half yearly but additional business and informal meetings are arranged as and when required.

None of the members of the group receive any honorarium for their work. Any volunteers who help in organising events do not receive any remuneration other than reimbursed expenses.

Achievements and performance

The church continues to meet weekly in a hybrid fashion, with the majority of members attending in-person, and the rest joining virtually online. During the vacancy we benefitted greatly from many visiting speakers. Activities carried out in the church were as follows:

On Sundays:

- Morning services when we, as God's people, met to worship together.
- During the morning services, Youth Group for secondary school age children, the Jesus and Me Club for primary school aged children and the Crèche for pre-school children.
- Our 129th Anniversary Service was held in November 2024.

Weekday activities:

- Bible and Biscuits Friday morning group.
- The Search Group met monthly to lead the search for new ministers.

The Sunday morning service 'attendances' (physical or virtual) have grown over this period, with many joining our new ministers from their previous church.

The Church building is in use by a number of local organisations, in particular the Greenside Afterschool Club, and a community choir.

The church directly supports church-linked missionaries working in Edinburgh supporting missionaries worldwide and in Afghanistan.

The activities of the Church would not be possible without the enormous input of our volunteers. We are very grateful for all the work they carry out whether visible or in the background. Our current membership is 27.

Donations of goods and services

There were no donated goods or professional services in the year.

Abbeyhill Baptist Church

Report of the Trustees *for the year ended 31 August 2025*

Financial review

Principal sources of funding

The Church receives its funding from those in the fellowship by way of weekly offerings, standing orders & bank transfers, many of which are augmented via Gift Aid, and from general donations. Additional income is received from rental of a flat owned by the Church, and from rental of the Church's sanctuary and halls.

Results for the year

The financial statements for the year are set out in pages 5 to 9. The Receipts and Payments Account on page 5 reflects a surplus of £11,353 (2024: surplus of £33,999) and total funds carried forward of £96,520 (2024: £85,167).

Reserves

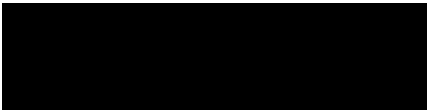
It is the general policy of the church to hold unrestricted funds at a level equating to approximately three months of usual expenditure which would enable the ongoing work of the Church to be maintained. Based on the final three months of 2025 expenditure this would amount to £25,538. At 31 August 2025, the cash in hand and the money held at the bank in Unrestricted Funds was £92,720 (£81,462 in 2024). The reserves policy was, therefore, more than satisfied.

Two designated reserves are held, the fabric fund and the special fund. The fabric fund is income designated for periodic repairs and maintenance to the buildings, furnishings and fittings etc. The Special fund is used for more expensive projects such as outreach or maintenance work which would not be covered by income in the fabric fund.

Grants and donations

The church makes grants from its donated income to beneficiaries and organisations involved in activities or ministries compatible with the church's objectives. During the year donations made by the church amounted to £8,758 (2024: £9,565). Major donations were made to our member missionaries and to the Baptist Union of Scotland & related organisations.

On behalf of the Trustees



Trustee

Date: 3 November 2025

Abbeyhill Baptist Church

Report of the Independent Examiner to the Trustees *for the year ended 31 August 2025*

I report on the accounts of the church for the year ended 31 August 2025 which are set out on pages 5 to 9.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

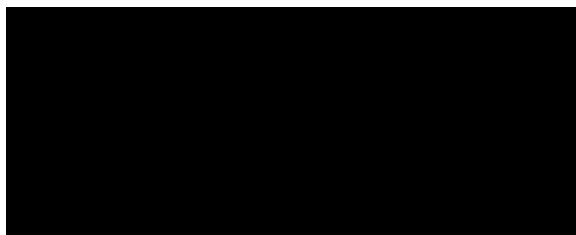
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 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 below:

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 9 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.



Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 3 November 2025

Abbeyhill Baptist Church SCIO

Receipts and Payments Account *for the year ended 31 August 2025*

	Notes	General fund £	Designated fund £	Restricted funds £	2025 Total £	2024 Total £
Receipts						
Offerings		10,387	-	-	10,387	7,532
Gift Aid offerings		26,668	-	2,851	29,519	24,628
Gift Aid tax refund		7,045	-	-	7,045	5,950
Donations received		4,430	7,000	234	11,664	14,397
Common repair income		450	-	-	450	-
Event income		961	-	-	961	-
Property & admin contributions		1,851	-	-	1,851	-
Rents		26,585	-	-	26,585	23,025
Interest Income		790	-	-	790	-
Total receipts		79,167	7,000	3,085	89,252	75,532
Payments						
Staff salaries	3	12,786	-	-	12,786	8,057
Pulpit supply		1,240	-	-	1,240	1,265
Maintenance and cleaning		5,485	-	-	5,485	4,540
Book Allowance		53	-	-	53	-
Car Expenses		212	-	-	212	-
Manse Council tax and insurance		6,041	-	-	6,041	5,437
Church/manse/flat repairs & renewals		25,549	947	-	26,496	501
Church equipment		1,114	100	-	1,214	473
Heat and light		5,899	-	-	5,899	4,343
Administration costs		844	-	-	844	600
Stationery & photocopying		109	-	-	109	-
Telephone		798	-	-	798	562
Catering and cleaning costs		344	-	-	344	68
Outreach & publicity		177	-	-	177	-
Children's & Youth work		470	-	-	470	326
AV & worship		2,100	-	-	2,100	4,427
Training		255	-	-	255	-
Church activity costs		1,965	-	-	1,965	52
Donations	4	1,791	-	6,967	8,758	9,565
Independent Examiner's fee		762	-	-	762	870
General expenses		1,821	-	70	1,891	447
Total payments		69,815	1,047	7,037	77,899	41,533
Surplus/(Deficit) before transfers		9,352	5,953	(3,952)	11,353	33,999
Transfer between funds		(4,137)	90	4,047	-	-
Surplus/(Deficit) after transfers		5,215	6,043	95	11,353	33,999
Total funds brought forward		60,204	21,258	3,705	85,167	51,168
Closing funds balance		65,419	27,301	3,800	96,520	85,167

Abbeyhill Baptist Church SCIO

Statement of Balances as at 31 August 2025

	Opening balance £	2025 Surplus for year £	Closing balance £	Opening balance £	2024 Surplus for year £	Closing balance £
Bank and cash in hand	85,167	11,353	96,520	51,168	33,999	85,167
Total assets held	85,167	11,353	96,520	51,168	33,999	85,167

Represented by:

General fund	5	65,419	60,204
Designated fund	5	27,301	21,258
Restricted funds	6	3,800	3,705
		96,520	85,167

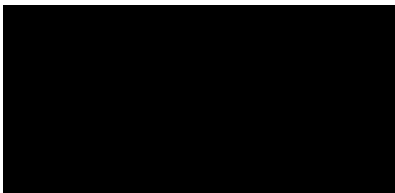
Statement of assets at 31 August 2025

Church property	670,000	670,000
Gift Aid tax reclaim	4,055	2,983

Statement of liabilities at 31 August 2025

Invoices due for payment	978	762
Missions fund disbursement (March - Aug)	-	3,041
Amount owed to HMRC	1,259	-

The financial statements on pages 5 to 9 were approved by the Trustees on 3 November 2025 and signed on their behalf by the undernoted:



Trustee

The notes on page 7 to 9 form part of these financial statements.

Abbeyhill Baptist Church SCIO

Notes to the financial statements for the year ended 31 August 2025

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Pension

The church does not operate a pension scheme for staff members, but allows the Minister to participate in the scheme operated by the Baptist Union of Scotland, as part of the Baptist Union of Great Britain and Ireland. Pension costs are included when paid.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds or are placed with designated funds which can be used for purposes in agreement with the charity's objects.

Designated funds comprise those funds which the Trustees have designated for specific purposes.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

2. Transactions with Trustees and related parties

Remuneration was paid to the Pastor, [REDACTED] who was also a trustee amounting to £7,371, pension payments of £nil and expenses of £nil. Remuneration was paid to the Pastor, [REDACTED] who was also a trustee amounting to £4,786, pension payments of £nil and expenses of [REDACTED] other expenses were paid to the Trustees during the year (2024: £nil) in their capacity as Trustees.

3. Staff costs and numbers

	2025	2024
	£	£
Gross salaries	12,786	7,500
Pension contributions	-	557
	<u>12,786</u>	<u>8,057</u>

The average number of employees during the year was 1 (2024: £nil).

An amount of £1,259 owed to HMRC in respect of staff costs will be paid in the 2026 financial year.

Abbeyhill Baptist Church SCIO

Notes to the financial statements for the year ended 31 August 2025

4. Gifts and Donations	General fund	Designated fund	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Baptist Union of Scotland	1,428	-		1,428	1,428
AIM	-	-	2,697	2,697	2,509
OMF	-	-	4,070	4,070	4,513
BMS	-	-	200	200	190
Try Praying	300	-	-	300	150
Amplfying Voice	-	-	-	-	100
Scottish Baptist College	-	-	-	-	300
Faith Community	-	-	-	-	375
Gifts < £100	63	-	-	63	-
	1,791	-	6,967	8,758	9,565
5. Unrestricted fund	Balance at 01.09.2024	Receipts	Payments	Transfers	Balance at 31.08.25
	£	£	£	£	£
General fund	60,204	79,167	(69,815)	(4,137)	65,419
Designated fund					
Fabric fund	957	-	(1,047)	90	-
Special fund	20,301	7,000	-	-	27,301
Total unrestricted funds	81,462	86,167	(70,862)	(4,047)	92,720

Explanation of funds

The General fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

The Fabric fund encompasses income designated but not restricted to particular uses by the Leadership and/or the church for periodic repairs and maintenance to the buildings, furnishings &

The Special fund is used for more expensive projects such as outreach or maintenance work etc.

Abbeyhill Baptist Church SCIO

Notes to the financial statements for the year ended 31 August 2025

6. Restricted funds	Balance at 01.09.2024 £	Receipts £	Payments £	Transfers £	Balance at 31.08.25 £
Mission fund	904	3,085	(6,967)	4,047	1,069
Other Restricted funds	2,801	-	(70)	-	2,731
Total restricted funds	3,705	3,085	(7,037)	4,047	3,800

Explanation of funds

The Mission fund is for the support of Abbeyhill Missionaries and for missionary partners working in the Baptist Missionary Society. Monies in the Missionary Fund are normally distributed every six months.

Other restricted funds includes Thank Offerings (internal and external), the Harvest Offering, Love gifts etc. and income restricted to particular uses by the donors.