# MELVILLE-KNOX CHRISTIAN SCHOOL ABERDEEN

# Trustees Report & Financial Statements for the year ended 31st July 2025

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

| | |
|---|---|
| **TRUSTEES** | Donald MacKay (Chair)<br>Janneke Fraser<br>Stephen McCollum<br>Timothy McGlynn<br>Robin Gray |
| **COMPANY REGISTERED NUMBER** | SC657782 |
| **CHARITY REGISTERED NUMBER** | SC051382 |
| **REGISTERED OFFICE** | 3 Clairmont Gardens<br>Glasgow<br>United Kingdom<br>G3 7LW |
| **INDEPENDENT EXAMINER** | Scott Davidson CA (c/o Rubycom Ltd)<br>37 Waterloo Quay<br>Aberdeen<br>AB11 5DE |
| **BANKERS** | Reliance Bank Limited,<br>Faith House,<br>23 – 24 Lovat Lane,<br>London,<br>EC3R 8EB<br>England |

## TRUSTEES REPORT

The trustees, who are also the directors of the charitable company for the purposes of company law, present their report with the financial statements of the charity for the year ended 31 July 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 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 2019)". The financial statements have also been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

## CHAIR'S REPORT

During the year ended 31 July 2026 the trustees have continued to pursue the School's charitable purpose of establishing and maintaining a non-denominational Reformed Confessional Christian school in Aberdeen, supporting parents in their Biblical responsibility to educate and train their children by the grace of God and in accordance with His inerrant and infallible Word.

This has been a year of consolidation and steady progress. With the School now operating on an established rhythm, the focus has increasingly shifted from setting up core systems toward strengthening the quality of learning, deepening community life, and engaging more intentionally with the wider Aberdeen community.

School fees continue to be set at a level intended to make access to Christian education a realistic option for as many families as possible. As a result, the ongoing sustainability of the School remains dependent on the generosity of donors and the success of fund raising activity. The trustees are grateful for the support received, and we remain committed to developing more structured and consistent approaches to income generation over the coming year. Financially, total income for the year was £50,524 and total expenditure was £51,185, resulting in a deficit of £661, with total funds of £7,856 at 31 July 2025.

The trustees are encouraged by the way pupils, staff and families are growing together as a distinct Christian community, and by the School's developing reputation as a warm, purposeful and academically serious environment. We look forward to building further on these foundations in the year ahead.

## Structure, Governance and Management

### Governing Document
The organisation is a charitable company, limited by guarantee, incorporated and registered as a charity on 05 November 2021. The charity was established under a Memorandum of Association, which established the powers of the charity, and is governed under its Articles of Association.

### Organisation
The directors /trustees who held office in the period are:

Donald MacKay (Chair)
Janneke Fraser
Stephen McCollum
Timothy McGlynn
Robin Gray

The Board meets quarterly, or as otherwise required.

The Head Teacher supported by the School Management Committee (SMC), is responsible for the day to day running of the organisation. SMC meetings take place each term where all aspects of the running of the organisation are discussed.

### Recruitment and Appointment of New Trustees
The directors and chairman review the need for new trustees regularly, based on an agreed view of the ideal composition of the board. Recruitment of trustees is conducted openly.

### Induction and Training of Trustees
Induction and training of Trustees is viewed as an ongoing process. Board members dedicate a section of each Board meeting to learning about and refreshing knowledge of Trustee duties and skill requirements.

### Remuneration of Key Management Personnel
The pay levels of key staff are reviewed annually by the chairman and approved by the board. Where possible, they are benchmarked against other comparable organisations and sectors.

## Objectives and Activities

Melville Knox Christian School Aberdeen was established with a clear commitment to advancing education and promoting the Christian faith within the Aberdeen community. The primary objective is to provide a nurturing and academically rigorous environment where students can flourish intellectually, emotionally, and spiritually. Rooted in Christian values, the School aims to instill a strong sense of moral and ethical responsibility, preparing the students to be compassionate and contributing members of society.

The school's core activities revolve around delivering a comprehensive education that integrates faith-based teachings into every aspect of learning. The School offers a broad and balanced curriculum that meets or exceeds national standards, fostering academic excellence while nurturing the development of character and moral values. The dedicated staff is committed to creating an inclusive and supportive atmosphere where students can explore their potential and grow into well-rounded individuals. In line with OSCR's criteria, the School is dedicated to advancing religion by incorporating Christian principles into daily school life. Additionally, we actively engage with parents, local churches, and the wider community to foster a collaborative approach to education, emphasising the importance of community involvement and service.

In summary, the School is steadfast in its pursuit of educational excellence and the promotion of Christian values. The objectives and activities are designed not only to meet the educational needs of our students but also to contribute positively to the broader community, aligning with OSCR's criteria for charitable status.

## Achievements and Performance

Over the course of the year the School has continued to strengthen its life, rhythm and culture. A key theme has been building a safe and secure learning environment for pupils, while also nurturing a genuine community among families, staff, supporters and friends of the School.

Alongside classroom learning, we intentionally created opportunities for pupils and families to participate, serve, and enjoy life together. These activities also helped the School to engage with the wider community and to develop our profile locally.

- Two Open Days were held successfully, giving prospective families and friends an opportunity to see the School in action and to understand our ethos and educational approach.
- A Winter Fair was hosted, raising funds while providing a welcoming setting for community connection and conversation.
- A sponsored walk up Bennachie brought families together in a memorable shared challenge, strengthening relationships and a sense of belonging.
- Our annual Sports Day was held at Aberdeen Sports Village, with pupils encouraged to participate wholeheartedly and to support one another well.
- A number of field trips enriched classroom learning. Highlights included watching The Lion, the Witch and the Wardrobe at His Majesty's Theatre, attending TechFest at Robert Gordon

University, and visiting New Aberdour Beach as part of our Science study of marine habitats.

Taken together, these activities have supported the trustees' aim of offering an education that is academically robust, spiritually formative, and rooted in Christian community. The trustees are thankful for the commitment of staff and the willing involvement of families and supporters throughout the year.

**Financial Review**

The total income for the year was **£50,524** and the total expenditure for the year was **£51,185,** giving a deficit for the year of £661. Total funds as at 31 July '25 is £7,856 (2024 : £8,517).

The main source of funding is from donations and school fees. The main outgoing for this financial year is for the employment of staff (which include a Teacher and Classroom Assistant).

**Disclosure of information to independent examiner**

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

• so far as that trustee is aware, there is no relevant information of which the charitable company's independent examiner is unaware; and

• that trustee has taken all steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the members of the board of trustees and signed on their behalf by:

D.M. MacKay
(Chair of Board)
Date: ~~30/11/2025~~
19/03/2026

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, 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 reasonable steps for the prevention and detection of fraud and other irregularities.

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JULY 2025

| | Note | Unrestricted Funds | Restricted Funds | Total Funds (24/25) | Total Funds (23/24) |
|---|---|---|---|---|---|
| **Income From:** | | | | | |
| Donations & Legacies | 3 | £40,910 | - | £40,910 | £30,249 |
| Charitable Activities | | £9,614 | - | £9,614 | £19,778 |
| **Total Income** | | **£50,524** | - | **£50,524** | **£50,027** |
| **Expenditure On:** | | | | | |
| Charitable Activities | 4 | £37,902 | £4,289 | £42,191 | £71,216 |
| Governance & support | 5 | £8,994 | - | £8,994 | £9,232 |
| **Total Expenditure** | | **£46,896** | **£4,289** | **£51,185** | **£80,448** |
| Transfer between funds | | £174 | (£174) | - | - |
| **Net movement in funds** | | **£3,454** | **(£4,115)** | **(£661)** | **(£30,421)** |
| **Reconciliation of Funds** | | | | | |
| Total funds brought forward | | **£4,402** | **£4,115** | **£8,517** | **£38,938** |
| Net movements in funds | | **£3,454** | **(£4,115)** | **(£661)** | **(£30,421)** |
| **Total funds carried forward** | | **£7,856** | - | **£7,856** | **£8,517** |

Note that the prior period comparison was a 16 month period from 1 April '23 to 31st July '24.

**BALANCE SHEET AS AT 31 JULY 2025**

| | Notes | 31 July '25 £ | | 31 July '24 £ | |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible Assets | 6 | | £2,593 | | £3,721 |
| | | | **£2,593** | | **£3,721** |
| **Current Assets** | | | | | |
| Debtors | | £10,876 | | £1,020 | |
| Cash at bank and in hand | | £1,789 | | £8,233 | |
| | | **£12,665** | | **£9,253** | |
| Creditors: amounts falling due within one year | | £7,402 | | £4,457 | |
| **Net Current Assets** | | | **£5,263** | | **£4,796** |
| **Total Assets Less Current Liabilities** | | | **£7,856** | | **£8,517** |
| **Net Assets** | | | **£7,856** | | **£8,517** |
| **Charity Funds** | | | | | |
| Unrestricted Funds | 7 | | £7,856 | | £4,402 |
| Restricted funds | 7 | | - | | £4,415 |
| **Total Funds** | **7** | | **£7,856** | | **£8,517** |

For the period ended 31 July 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

**These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.**

Approved by the trustees on 10th February 2026 and signed on their behalf by Donald MacKay (Chair)

# NOTES TO THE FINANCIAL STATEMENTS

## 1. GENERAL INFORMATION

Melville-Knox Christian School Aberdeen is a charitable company limited by guarantee incorporated in Scotland. The registered office is 3 Clairmont Gardens, Glasgow, United Kingdom, G3 7LW.

## 2. ACCOUNTING POLICIES

### 2.1 Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### 2.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### 2.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have be allocated to activities on a basis consistent with the use of resources.

### 2.4 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset less estimated residual value over its estimated useful life.

Office equipment – 20% straight line
Computer Equipment - 25% straight line

### 2.5 Taxation

The charity is exempt from corporation tax on its charitable activities.

### 2.6 Going concern

The trustees have prepared financial forecasts for the coming 12 month period that set out the charity has the means to continue trading and meet liabilities as and when they fall due for the forecast period.

**2.7 Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2.8 Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 3. DONATIONS & LEGACIES

In the past financial year, our charity relied entirely on donations and legacies from private individuals. Notably, we did not receive any funding from grants or other external sources. This underscores the crucial role played by individual donors in sustaining our mission, highlighting the community's direct impact on our charitable endeavours.

## 4. CHARITABLE EXPENSES

| **Administrative Costs** | **24/25** | **23/24** |
|---|---|---|
| Audit & Accountancy fees | £300 | £300 |
| Bank Fees | £153 | £178 |
| Insurance | £681 | £784 |
| Postage, Freight & Courier | £- | £173 |
| IT Software and Consumables | £2,939 | £3,028 |
| Printing & Stationery | £313 | £564 |
| School Disclosure | £185 | £126 |
| **Total Administrative Costs** | **£4,571** | £5,153 |
| | | |
| **Payroll** | | |
| Salaries | £44,675 | £56,973 |
| Pensions Costs | (£2,463) | £3,540 |
| Employers National Insurance | (£6,358) | £4,410 |
| Direct Wages | - | £- |
| **Total Payroll** | **£35,854** | £64,923 |

## 4. CHARITABLE EXPENSES (Cont'd)

| | | |
|---|---|---|
| **Building Costs** | | |
| Rent | £3,600 | £2,700 |
| Light, power & heating | £- | £1,158 |
| Cleaning | £- | £- |
| **Total Building Costs** | **£3,600** | £3,858 |
| | | |
| **Teaching Materials** | | |
| Teaching Materials | £611 | £1,982 |
| Equipment | £- | £183 |
| Subscriptions | £923 | £270 |
| **Total Teaching Materials** | **£1,534** | £2,435 |
| | | |
| **Marketing** | | |
| Advertising & Marketing | £- | £204 |
| **Total Marketing** | **£-** | £204 |
| | | |
| **General Expenses** | | |
| General Expenses | £16 | £217 |
| Depreciation | £1,128 | £1,128 |
| Irrecoverable VAT | £68 | £1,934 |
| Staff training | £125 | £190 |
| Repairs and maintenance | £- | £406 |
| Travel - National | - | - |
| **Total General Expenses** | **£1,337** | £3,875 |

| | | |
|---|---|---|
| **Summary** | | |
| Charitable expenses | £37,902 | £71,216 |
| Governance & support | £8,994 | £9,232 |
| **Total** | **£46,896** | **£80,448** |

## 5. EMPLOYEES

No expenses were paid to trustees in the year or prior year.

The average number of employees for the past financial year was **2** (2024 – 2) and for the year ended 31 July 2025 the costs are as follow -

| | | |
|---|---|---|
| **Payroll** | | |
| Salaries | £44,675 | £56,973 |
| Pensions Costs | (£2,463) | £3,540 |
| Employers National Insurance | (£6,358) | £4,410 |
| **Total Payroll** | **£35,854** | £64,923 |

## 6. TANGIBLE FIXED ASSETS

| **Cost** | **Office furniture** | **Computer Equipment** | **Total** |
|---|---|---|---|
| Opening balance | £1,680 | £3,169 | £4,849 |
| Additions | - | - | - |
| Disposals | - | - | - |
| **Closing balance** | **£1,680** | £3,169 | £4,849 |
| **Accumulated depreciation** | | | |
| Opening balance | £336 | £792 | £1,128 |
| Charge for the year | £336 | £792 | £1,128 |
| Disposals | - | - | - |
| **Closing balance** | **£672** | £1,584 | £2,256 |
| **Net book value** | | | |
| Balance at 31 July '24 | £1,344 | £2,377 | £3,721 |
| **Balance at 31 July '25** | **£1,008** | £1,585 | £2,593 |

## 7. RECONCILIATION OF FUNDS

| | **Unrestricted** | **Restricted** | **Total** |
|---|---|---|---|
| Opening Balance | £4,402 | £4,115 | **£8,517** |
| Net movement in funds | £3,454 | (£4,115) | **(£661)** |
| Closing Balance | £7,856 | - | **£7,856** |

The restricted fund of £4,115 was monies received in the prior period from a donor to purchase playground equipment. This equipment was purchased during the year to 31 July '25.

## Independent Examiner's Report to the Trustees of Melville Knox Christian School Aberdeen

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 7 to 12.

### Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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) (a) to (c) 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 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 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
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Name: Scott Davidson MA CA

Relevant Professional qualification/professional body:

- Institute of Chartered Accountants of Scotland – membership number M20184

Address: c/o 37 Waterloo Quay Aberdeen

Date: 10th February 2026