

Scottish Charity No. SC004500

Wester Hailes Baptist Church

Trustees' Report and Financial Statements
For the year ended 31 March 2025

Wester Hailes Baptist Church

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Wester Hailes Baptist Church

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

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

Status of Charity and Governing Document

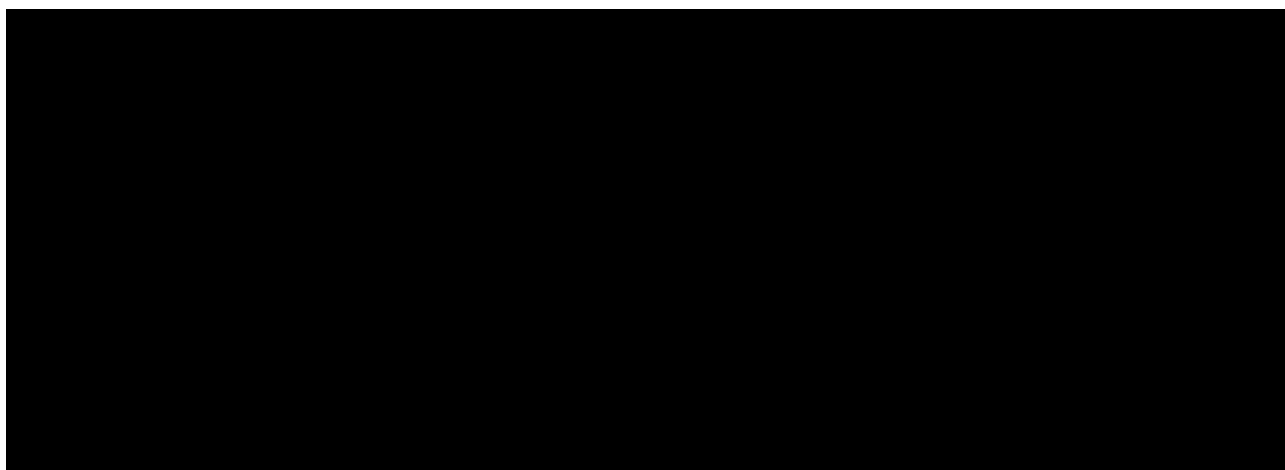
Wester Hailes Baptist Church is established by Constitution. The church is a registered Scottish Charity (No. SC004500).

Aims and affiliation

The aims of the church are in line with its Mission Statement - The aim of the church is to promote an active witness to the Gospel of our Lord Jesus Christ and meets weekly for worship and for the building up of the members in their Holy Faith. We seek to minister right across the age ranges, and endeavour to keep the message of the Cross at the heart of all that we do. The church is affiliated with the Fellowship of Independent Evangelical Churches (FIEC).

Trustees and Office Bearers

The church is congregational in policy and its day-to-day running is undertaken by the Elders Court, with assistance from the Treasurer (the Trustees). The Elders who served during the year and to the date of this report are as below.



Appointment of Trustees

There is no fixed term for Trusteeship but the individual must first be appointed as an Elder or Treasurer. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. When a new Trustee who has not previously served as an Elder is appointed, induction will include ensuring an understanding of their statutory responsibilities. Ceasing to be an Elder will automatically involve resigning as a Trustee. The Treasurer may or not be an Elder, and if not will be proposed by the Elders and approved at a meeting of church members.

Title to the property held by the church is in the name of the pastor, secretary, and treasurer as Trustees.

Achievements and performance

- Services were able to continue both morning and evening throughout the year. Sunday School and CREW (for younger and older children respectively) also were able to continue during the morning services.
- Wednesday evening prayer meetings and Bible studies continued weekly. Online access continued to be available for those unable to attend.
- The church was able to continue to co-operate with a local school to provide food parcels to vulnerable families for several months of the year.
- The Dove Centre continued to use the church facilities throughout the year providing activities and hot meals for clients, as well as transport for clients and other organisations. The church Pastoral Care Worker and one of the church elders were able to continue regular contact with the Dove staff and clients.

Wester Hailes Baptist Church

Report of the Trustees for the year ended 31 March 2025

Achievements and performance (continued)

- [REDACTED] continued as interim pastor until the end of January 2025. [REDACTED] was appointed as our new pastor, commencing 15 April 2025.
- The church ran a Holiday Club for a week in July, 2024 for local primary school children with the aid of Mad Ministries (Scottish Christian Charity (SC040771)). About 30 children attended enjoying fun and games, and learning about the Bible.
- The church runs Munchkins, a mother-and-toddler group, every fortnight during term time, providing opportunity for Mums and carers to relax together while the children play together under the supervision of volunteers from the church (who are PVG checked). It also from time to time runs Kids Matter. The programme equips mums, dads and carers with the tools (confidence, competence and community) they need to build strong relationships and strong families, and reduce the impact of poverty on their children.
- The church again held a Fun Day in August for the local community, supported by Missionary Aviation Fellowship who again brought along a plane, a flight simulator and other attractions. These along with free food and other games and attractions brought a good turnout from the local community.
- At the end of November 2024, the church again held a Christmas Tree lighting event, once more providing free activities and food for the community.
- In February 2025 MAF again ran a quiz night in the church which included a free meal, with once more a good turnout.

Financial review

Principal sources of funding

The church receives its funding from church members by way of weekly offerings and Gift Aid donations. The grant of £25,000 received from the FIEC to enable the appointment of a Youth Worker remains unspent as the church has been unable to find a suitable candidate to date. The grants previously received from the Tor Foundation have now been fully used to support employment of a Pastoral Care Worker for older people. The church continues to employ her from its own resources.

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 4 reflects a net decrease in cash for the year of £32,221 (2024: net increase of £13,910).

Reserves

It is the policy of the church to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the church to be maintained, i.e. £28,000 (2024: £25,000). The General Fund on page 6 at 31 March 2025 amounted to £240,133 (2024: £295,398) which is above the required level.

Total reserves, including restricted funds, amounted to £299,488 (2024: £331,709).

Donations and gifts

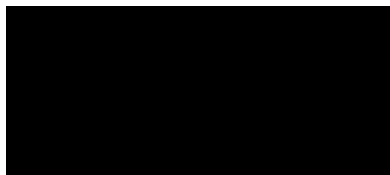
The church makes donations from its tithed gift income to individuals and organisations that are generally known to the Trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Wester Hailes Baptist Church

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

Reference and administration details

Wester Hailes Baptist Church
SC004500



Bankers

Bank of Scotland
206 St Johns Road
Edinburgh
EH12 8SH

On behalf of the Trustees



Trustee

Dated: 25 November 2025

Wester Hailes Baptist Church

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

I report on the accounts of the church for the year ended 31 March 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 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

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

9 Ardross Street
Inverness
IV3 5NN

Date: 25 November 2025

Wester Hailes Baptist Church

Receipts & Payments Account for the year ended 31 March 2025

| | Notes | General fund £ | Designated funds £ | Restricted funds £ | 2025 Total £ | 2024 Total £ |
|---|-------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Receipts | | | | | | |
| Regular donations | | 57,901 | - | - | 57,901 | 51,314 |
| General offerings | | 11,801 | - | - | 11,801 | 10,614 |
| Missionary offerings | | - | - | 700 | 700 | 850 |
| Gifts | | 2,863 | - | 3,775 | 6,638 | 2,150 |
| Gift aid tax recovered | | 13,829 | - | - | 13,829 | 13,593 |
| Grant Income | | - | - | - | - | 18,750 |
| Rental income | | 20,600 | - | - | 20,600 | 17,600 |
| Bank interest | | 5,806 | - | - | 5,806 | 5,529 |
| Income from solar panels | | 1,317 | - | - | 1,317 | 1,898 |
| Miscellaneous income | | 772 | - | - | 772 | 160 |
| Total income | | 114,889 | - | 4,475 | 119,364 | 122,458 |
| Expenditure | | | | | | |
| Staff costs | 4 | 39,715 | - | 10,389 | 50,104 | 47,933 |
| Pulpit supply | | 2,452 | - | - | 2,452 | 1,450 |
| Sunday School and Youth | | 696 | - | 783 | 1,479 | 848 |
| Missionary support and donations | 3 | 14,008 | - | 2,231 | 16,239 | 14,460 |
| Maintenance - church | | 43,949 | - | - | 43,949 | 5,575 |
| Maintenance - manse | | 2,795 | - | - | 2,795 | 1,869 |
| Heat, light and electricity | | 9,654 | - | - | 9,654 | 10,232 |
| Rates and insurance | | 2,447 | - | - | 2,447 | 2,796 |
| Ladies Pastoral Worker Expenses | | 537 | - | - | 537 | 1,268 |
| Photocopier, stationery and postage | | - | - | - | - | 1,399 |
| Subscriptions and licences | | 4,220 | - | - | 4,220 | 4,189 |
| Training | | - | - | - | - | 180 |
| Telephone and computer costs | | 654 | - | - | 654 | 610 |
| Independent examination | | 1,039 | - | - | 1,039 | 990 |
| Events | | 1,964 | - | - | 1,964 | 1,658 |
| Pastor expenses | | 711 | - | - | 711 | 881 |
| Professional fees | | 1,842 | - | - | 1,842 | 630 |
| Catering expenses | | 800 | - | - | 800 | 500 |
| Cleaning expenses and recharges | | 3,728 | - | - | 3,728 | 2,727 |
| Bank service charges | | 362 | - | - | 362 | 262 |
| Sundry costs | | 765 | - | - | 765 | 932 |
| Loan repayments | | 3,432 | - | - | 3,432 | 3,432 |
| Sound Equipment | | 2,412 | - | - | 2,412 | 3,727 |
| Total expenditure | | 138,182 | - | 13,403 | 151,585 | 108,548 |
| Net (decrease)/increase in cash for the year | | (23,293) | - | (8,928) | (32,221) | 13,910 |
| Transfer between funds | | (31,972) | 30,000 | 1,972 | - | - |
| (Deficit)/Surplus after transfers | | (55,265) | 30,000 | (6,956) | (32,221) | 13,910 |
| Cash balances brought forward | | 295,398 | - | 36,311 | 331,709 | 317,799 |
| Cash balances carried forward | | 240,133 | 30,000 | 29,355 | 299,488 | 331,709 |

Wester Hailes Baptist Church

Statement of Balances As at 31 March 2025

| | Notes | 2025 | | | 2024 | | |
|-----------------------------|----------|-----------------|--------------------|-----------------|-----------------|------------------|-----------------|
| | | £ | £ | £ | £ | £ | £ |
| | | Opening balance | (Deficit) for year | Closing balance | Opening balance | Surplus for year | Closing balance |
| Bank balances | | 331,709 | (32,221) | 299,488 | 317,799 | 13,910 | 331,709 |
| Represented by: | | | | | | | |
| Unrestricted funds | 5 | | | | | | |
| General | | | | 240,133 | | | 295,398 |
| Designated repairs | | | | 30,000 | | | - |
| Restricted funds | 6 | | | | | | |
| Female pastoral care worker | | | | - | | | 9,711 |
| Youth worker | | | | 25,000 | | | 25,000 |
| Kids matter | | | | 530 | | | 570 |
| Youth | | | | - | | | 1,030 |
| SU Camps | | | | 3,825 | | | - |
| | | | | 299,488 | | | 331,709 |

Statement of assets at 31 March 2025

Fixed assets:

| | | |
|----------------------------|----------------|----------------|
| Church and manse (at cost) | 427,000 | 427,000 |
| | 427,000 | 427,000 |

Current assets:

| | | |
|-----------------|---------------|---------------|
| Tax reclaim due | 15,224 | 13,749 |
| | 15,224 | 13,749 |

Statement of liabilities at 31 March 2025

| | | |
|--|--------------|--------------|
| Independent examination - current year | 1,092 | 1,040 |
| Invoices due for payment | 30 | 204 |
| NEST Pension | 45 | 301 |
| Solar panel loan | 4,559 | 7,991 |
| | 5,726 | 9,536 |

The financial statements on pages 5 to 9 were approved by the Trustees on 25 November 2025 and signed on their behalf by the undernoted:



Trustee

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

Wester Hailes Baptist Church

Notes to the Financial Statements for the year ended 31 March 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.

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.

Designated funds comprise those funds which the Trustees have designated for specific purposes. The funds held within the designated funds are expected to be used over the next 12 months.

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.

Wester Hailes Baptist Church

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

2. Transactions with Trustees and related parties

No Trustees received payments for their roles as Trustees during the year ending 31 March 2025 (2024: £nil).

██████████ received a gross salary of £34,429 (2024: £46,446) for his work as Interim Pastor up to the date of his resignation.

| 3. Missionary support and donations | Unrestricted funds | Restricted funds | 2025 Total | 2024 Total |
|-------------------------------------|--------------------|------------------|------------|------------|
| | £ | £ | £ | £ |
| <i>Institutions</i> | | | | |
| MAF (██████████) | 4,875 | - | 4,875 | 4,500 |
| Clovenstone Primary School | 790 | - | 790 | 1,250 |
| Armond (Peru) support | 4,950 | - | 4,950 | 6,300 |
| Mad Ministries | - | 1,500 | 1,500 | - |
| Other institutions < £1,000 | 2,205 | 731 | 2,936 | 2,270 |
| <i>Individuals</i> | | | | |
| ██████████ - Uganda Trip | 1,188 | - | 1,188 | - |
| Other individuals < £1,000 | - | - | - | 140 |
| | 14,008 | 2,231 | 16,239 | 14,460 |

| 4. Staff costs and numbers | 2025 | 2024 |
|------------------------------|--------|--------|
| | £ | £ |
| Gross salaries | 48,292 | 46,446 |
| Pension contributions | 1,812 | 1,456 |
| Life insurance contributions | - | 31 |
| | 50,104 | 47,933 |

The average number of employees during the year was 2 (2024: 2).

| 5. Unrestricted funds | Balance at 01.04.24 | Receipts | Payments | Transfers | Balance at 31.03.25 |
|--------------------------|---------------------|----------|-----------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| General | 295,398 | 114,889 | (138,182) | (31,972) | 240,133 |
| <i>Designated funds</i> | | | | | |
| Designated repairs | - | - | - | 30,000 | 30,000 |
| Total designated funds | - | - | - | 30,000 | 30,000 |
| Total unrestricted funds | 295,398 | 114,889 | (138,182) | (1,972) | 270,133 |

Explanation of funds

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

The *Designated repairs fund* represents money set aside by the trustees for repairs to the church buildings.

Wester Hailes Baptist Church

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

| 6. Restricted funds | Balance at 01.04.24 | Receipts | Payments | Transfers | Balance at 31.03.25 |
|-------------------------------|------------------------|--------------|-----------------|--------------|------------------------|
| | £ | £ | £ | £ | £ |
| Missionary | - | 700 | (731) | 31 | - |
| Female pastoral care worker | 9,711 | - | (10,389) | 678 | - |
| Youth worker | 25,000 | - | - | - | 25,000 |
| Kids matter | 570 | - | (40) | - | 530 |
| Youth | 1,030 | 50 | (2,243) | 1,163 | - |
| SU Camps | - | 3,725 | - | 100 | 3,825 |
| Total restricted funds | 36,311 | 4,475 | (13,403) | 1,972 | 29,355 |

Explanation of funds

Missionary fund represents money given specifically for mission work of the church, including support of missionaries.

Female pastoral care worker fund represents money raised to help support and employ a female pastoral care worker within the community.

Youth worker fund represents money received specifically for the employment of a youth worker.

Kids Matter fund represents a grant from Edinburgh City Mission SCIO towards training and other costs associated with the delivery of Kids Matter parenting courses for low-income families.

Youth fund represents money received specifically for the youth.

SU Camps fund represents money received to send children from Clovenstone Primary to an SU Camp.