

Edinburgh Gospel Trust

Scotland · Charity number SC005582

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1976-06-16
Register	View on the OSCR register

Contact

Address 1A House O'Hill Avenue
Edinburgh
EH4 5DB

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The main objective of the Charity is the advancement of Christian religion. Regular preachings taking place each week and tracts and bibles are freely available to those who want them.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To provide a Meeting Place or Meeting Places in Edinburgh and District for the carrying on of the Service of God, including the celebration of the Lord's Supper, Gospel preaching and Bible Readings and Addresses on the Word of God and other meetings of a Christian religious character according to the injunction contained in the Holy Scriptures for those Christians forming part of a worldwide fellowship

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£226,734	£102,904	-	0
2024-04-05	£306,330	£37,043	-	0
2023-04-05	£186,126	£29,260	-	0
2022-04-05	£100,000	£29,260	-	0
2021-04-05	£242,651	£44,274	-	0

Edinburgh Gospel Trust

Scotland - Charity number SC005582

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
Edinburgh Gospel Trust**

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Edinburgh Gospel Trust

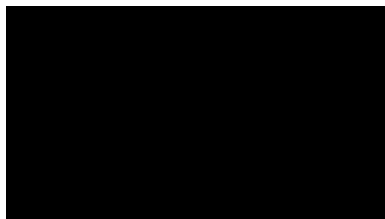
**Contents of the Financial Statements
for the Year Ended 5 April 2025**

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Edinburgh Gospel Trust

**Reference and Administrative Details
for the Year Ended 5 April 2025**

TRUSTEES



PRINCIPAL ADDRESS

1A House O'Hill Avenue
Edinburgh
EH4 5DB

**REGISTERED CHARITY
NUMBER**

SC005582

INDEPENDENT EXAMINER

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

SOLICITORS

Shepherd & Wedderburn LLP
9 Haymarket Square
Edinburgh
EH3 8FY

BANKERS

The Bank of Scotland
Teviot House
41 South Gyle Crescent
Edinburgh
EH12 9DR

Edinburgh Gospel Trust

Report of the Trustees for the Year Ended 5 April 2025

The Trustees have pleasure in presenting their report for the year ended 5 April 2024. This report is prepared in accordance with the Trust Deed and the recommendations of 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 Ireland (FRS102) second edition issued October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the Charity is the advancement of Christian religion. Regular preachings taking place each week and tracts and bibles are freely available to those who want them.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the financial year 2024-2025 Edinburgh Gospel Trust continued to maintain its properties at Quality Street Lane and Station Road, South Queensferry for the benefit of the members of the Brethren and interested members of the public. Off street parking is provided where possible and the environment is cared for, respected and protected. Free booklets, Bibles and literature continue to be available for interested persons who make contact as a result of the street preaching or from personal interaction with members of the Brethren. Edinburgh Gospel Trust is committed to delivering clear public benefit through our charitable activities. We provide ongoing food support to Bethany Christian Trust throughout the year and have contributed to West Lothian Food Bank. We also supported RNLI, the Red Cross, and Cancer Research, reflecting our dedication to strengthening communities locally and nationally.

Additionally members of the Brethren spent many hours helping neighbours and giving a hand at other community institutions.

FINANCIAL REVIEW

Financial position

Total income from donations and legacies receivable in the year was £204,355 compared to £289,798 in the previous year. Expenditure decreased relative to the previous year by £65,861 to £102,904. There was a surplus of £123,830 for the year and net assets have increased to £2,755,282 The overall position is satisfactory and will allow the Trust to continue and develop its activities.

Reserves policy

Of the Trust's total reserves: £2,104,471 relate to fixed assets principally properties used to provide services for members of the congregation and £650,811 are represented by net current assets. Of the net current assets £1,618 relate to restricted funds leaving £649,193 (2024 - £958,396) of "free funds". The intention is that the majority of "free funds" be used in developing a new hall at the Milton Farm site, whilst retaining sufficient reserves to meet the running costs of the charity.

FUTURE PLANS

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

Over the coming years the Trust hopes to continue to provide and maintain facilities for the carrying on of the service of God and other meetings of a Christian religious character as well as any other charitable religious purposes connected with Brethren.

The Trust will be commencing the construction of a new meeting hall to ensure we are able to meet the future needs of the congregation.

Edinburgh Gospel Trust

**Report of the Trustees
for the Year Ended 5 April 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, governance and management

1. The Trust was set up under a Deed dated 14 August 1995 as Edinburgh City Trust. The Deed was considerably amended on 7 February 2004 from which date the name was changed to Edinburgh Gospel Trust. The Trust deed was further updated in 2018. The management of the Trust is the responsibility of the Trustees who are appointed by a meeting of the congregation.

2. The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances and they are satisfied that the systems are in place to mitigate exposure to major risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under the Trust Deed and legislation relating to charities in Scotland, the Trustees are required to prepare financial statements for each financial year which show a true and fair view of the financial activities of the Trust and of the surplus or deficit for that year and which have been properly prepared from and are in agreement with the accounting records of the Trust and comply with the relevant disclosure regulations. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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 operation.

The Trustees are responsible for keeping proper accounting records which 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. All transactions have been reviewed and approved by two trustees.

07-01-2026 | 16:35 GMT

Approved by order of the board of trustees on..... and signed on its behalf by:


 - Trustee

**Independent Examiner's Report to the Trustees of
Edinburgh Gospel Trust**

I report on the accounts for the year ended 5 April 2025 set out on pages five to twelve.

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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

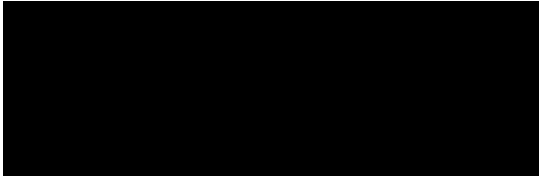
Independent examiner's statement

In connection with 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 to comply with Regulation 8 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.



The Institute of Chartered Accountants of Scotland

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

07-01-2026 | 16:38 GMT

Date:

Edinburgh Gospel Trust

**Statement of Financial Activities
for the Year Ended 5 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 5/4/25 Total funds £	Period 1/4/23 to 5/4/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	204,355	-	204,355	289,798
Investment income	3	<u>22,379</u>	<u>-</u>	<u>22,379</u>	<u>16,532</u>
Total		<u>226,734</u>	<u>-</u>	<u>226,734</u>	<u>306,330</u>
EXPENDITURE ON					
Charitable activities					
Property Upkeep	4	<u>102,904</u>	<u>-</u>	<u>102,904</u>	<u>37,043</u>
NET INCOME		123,830	-	123,830	269,287
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,629,834</u>	<u>1,618</u>	<u>2,631,452</u>	<u>2,362,165</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,753,664</u></u>	<u><u>1,618</u></u>	<u><u>2,755,282</u></u>	<u><u>2,631,452</u></u>


The notes form part of these financial statements

Edinburgh Gospel Trust

**Balance Sheet
5 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	5/4/25 Total funds £	5/4/24 Total funds £
FIXED ASSETS					
Tangible assets	7	2,104,471	-	2,104,471	1,671,438
CURRENT ASSETS					
Debtors	8	27,484	-	27,484	22,485
Cash at bank		<u>626,151</u>	<u>1,618</u>	<u>627,769</u>	<u>950,994</u>
		653,635	1,618	655,253	973,479
CREDITORS					
Amounts falling due within one year	9	(4,442)	-	(4,442)	(13,465)
		<u>649,193</u>	<u>1,618</u>	<u>650,811</u>	<u>960,014</u>
NET CURRENT ASSETS					
		<u>649,193</u>	<u>1,618</u>	<u>650,811</u>	<u>960,014</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,753,664</u>	<u>1,618</u>	<u>2,755,282</u>	<u>2,631,452</u>
NET ASSETS					
		<u>2,753,664</u>	<u>1,618</u>	<u>2,755,282</u>	<u>2,631,452</u>
FUNDS					
Unrestricted funds	10			2,753,664	2,629,834
Restricted funds				<u>1,618</u>	<u>1,618</u>
TOTAL FUNDS					
				<u>2,755,282</u>	<u>2,631,452</u>

The financial statements were approved by the Board of Trustees and authorised for issue on07-.0.1 =2.0.2.6....| 1.6.:3a5ndGwE The signed on its behalf by:


- Trustee

Edinburgh Gospel Trust**Notes to the Financial Statements
for the Year Ended 5 April 2025****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements have been prepared in compliance with 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) second edition issued October 2019, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared on the historical cost basis and relate solely to the individual entity. The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest pound. Edinburgh Gospel Trust meets the definition of a public benefit entity under FRS 102.

Financial reporting standard 102 - reduced disclosure exemptions

Only larger entities, as defined in the Charities SORP (FRS 102), must provide a statement of cash flows in their financial statements. Accordingly, as the charity is not a larger entity, it has not presented a statement of cash flows.

Judgements and key sources of estimation uncertainty

The management do not consider that there are any judgements (for those involving estimations see the following paragraphs) they have made in the process of applying the entity's accounting policies that will have a significant effect on the amounts recognised in the financial statements.

In the application of the Trust's accounting policies the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. As the estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant, actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis and those that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below:

The residual value and useful economic life of fixed assets, particularly land and buildings, the carrying value of which can be found in Note 7 to the financial statements.

Income

With the exception of bank interest received essentially all of the charity's income, being donations and grants received, is categorised as income from donations and legacies. Such income is included once the charity becomes entitled to the resource, it is probable the income will be received and the income can be measured reliably.

Expenditure

As the Trust is not registered for VAT the expenditure is shown inclusive of VAT which is irrecoverable. 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 settlement will be required and the amount of the obligation can be reliably measured. All of the charity's expenditure is considered to be expenditure on charitable activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on furnishings and equipment at rates varying from 10% straight line to 25% per annum reducing balance to write off the cost, less estimated residual value over the expected useful life. No depreciation has been provided for in respect of the Trust's freehold land and buildings. It is the Trust's policy to maintain the property in such a condition that its value is not impaired by the passage of time. The trustees are of the opinion that the residual value of the property will be in excess of the net book value and as a consequence any element of depreciation would, in their opinion, be immaterial.

Taxation

The charity is exempt from tax on its charitable activities.

Edinburgh Gospel Trust

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes Treasury deposits and the notice period on our deposit account was 32 days.

Creditors and Provisions

Creditors and provisions are recognised where the Trust has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Trust only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement amount.

Going Concern

The accounts have been prepared on a going concern basis which assumes the charity will continue in operation for a period of 12 months from the date of approval of the accounts. The Trustees do not consider that there are any material uncertainties about the charity's ability to continue as a going concern.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Year Ended 5/4/25 Total funds £	Period 1/4/23 to 5/4/24 Total funds £
Donations	<u>204,355</u>	<u>-</u>	<u>204,355</u>	<u>289,798</u>

All of the donations received in the previous year were unrestricted.

Edinburgh Gospel Trust**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025****3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	Year Ended 5/4/25 Total funds £	Period 1/4/23 to 5/4/24 Total funds £
Deposit account interest	<u>22,379</u>	<u>-</u>	<u>22,379</u>	<u>16,532</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs £	Totals £
Property Upkeep	<u>101,714</u>	<u>1,190</u>	<u>102,904</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 5/4/25 £	Period 1/4/23 to 5/4/24 £
Rates and water	3,622	9,959
Insurance	4,892	1,771
Light and heat	5,563	4,788
Sundries	2,013	2,332
Repairs and Maintenance	10,243	2,053
Professional Fees	2,340	933
Donations	1,592	1,399
Other Professional Fees	2,196	5,119
Conference Hosting	61,729	-
Depreciation	<u>7,524</u>	<u>7,549</u>
	<u>101,714</u>	<u>35,903</u>

The Trustees consider that the charity has a single charitable activity which is the advancement of Christian Religion.

Of the independent examiner's remuneration £1,190 (2024 - £1,140) related to the independent examination and preparation of the statutory accounts.

Edinburgh Gospel Trust**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025****6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the period ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the period ended 5 April 2024.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 6 April 2024	1,641,566	78,320	1,719,886
Additions	<u>440,557</u>	<u>-</u>	<u>440,557</u>
At 5 April 2025	<u>2,082,123</u>	<u>78,320</u>	<u>2,160,443</u>
DEPRECIATION			
At 6 April 2024	-	48,448	48,448
Charge for year	<u>-</u>	<u>7,524</u>	<u>7,524</u>
At 5 April 2025	<u>-</u>	<u>55,972</u>	<u>55,972</u>
NET BOOK VALUE			
At 5 April 2025	<u>2,082,123</u>	<u>22,348</u>	<u>2,104,471</u>
At 5 April 2024	<u>1,641,566</u>	<u>29,872</u>	<u>1,671,438</u>

The Trust owns two properties which are used to provide services for members of the congregation. One in Edinburgh and one in South Queensferry (Title Number WLN41330) and in addition own a site at Milton Farm, Kirkliston where they are currently constructing an additional Place of Worship.

Edinburgh Gospel Trust

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5/4/25	5/4/24
	£	£
Tax Recoverable	3,210	8,800
Loans	21,000	-
Prepayments and accrued income	<u>3,274</u>	<u>13,685</u>
	27,484	22,485

Loans of £21,000 are due in relation to payments made for the Brethern Event, this is due to be repaid back to Edinburgh Gospel Trust within one year.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5/4/25	5/4/24
	£	£
Other creditors	-	12,386
Accruals and deferred income	<u>4,442</u>	<u>1,079</u>
	<u>4,442</u>	<u>13,465</u>

10. MOVEMENT IN FUNDS

	At 6/4/24	Net movement in funds	At 5/4/25
	£	£	£
Unrestricted funds			
General fund	2,629,834	123,830	2,753,664
Restricted funds			
Emergency Needs Funds	1,618	-	1,618
TOTAL FUNDS	<u>2,631,452</u>	<u>123,830</u>	<u>2,755,282</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	226,734	(102,904)	123,830
TOTAL FUNDS	<u>226,734</u>	<u>(102,904)</u>	<u>123,830</u>

Edinburgh Gospel Trust

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 5/4/24 £
Unrestricted funds			
General fund	2,360,240	269,594	2,629,834
Restricted funds			
Emergency Needs Funds	1,925	(307)	1,618
TOTAL FUNDS	<u>2,362,165</u>	<u>269,287</u>	<u>2,631,452</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,330	(36,736)	269,594
Restricted funds			
Emergency Needs Funds	-	(307)	(307)
TOTAL FUNDS	<u>306,330</u>	<u>(37,043)</u>	<u>269,287</u>

Purpose of Restricted Funds

Emergency Needs Fund - This was to provide assistance, to include the provision of vouchers at local stores, to those in need for the duration of the current pandemic and any resultant economic downturn.

11. RELATED PARTY TRANSACTIONS

None of the trustees received any remuneration during the year or previous year for acting in the capacity as trustee. None of the trustees were reimbursed expenses during the year or previous year.

Payments of £450,556 (2024 -£78,075) were made in the year to a company in which the brother of the Trustee [REDACTED] is a director. The payments related to the development of the property at Milton Farm.

Edinburgh Gospel Trust

Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	Unrestricted funds £	Restricted funds £	Year Ended 5/4/25 Total funds £	Period 1/4/23 to 5/4/24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	204,355	-	204,355	289,798
Investment income				
Deposit account interest	<u>22,379</u>	<u>-</u>	<u>22,379</u>	<u>16,532</u>
Total incoming resources	226,734	-	226,734	306,330
EXPENDITURE				
Charitable activities				
Rates and water	3,622	-	3,622	9,959
Insurance	4,892	-	4,892	1,771
Light and heat	5,563	-	5,563	4,788
Sundries	2,013	-	2,013	2,332
Repairs and Maintenance	10,243	-	10,243	2,053
Professional Fees	2,340	-	2,340	933
Donations	1,592	-	1,592	1,399
Other Professional Fees	2,196	-	2,196	5,119
Conference Hosting	61,729	-	61,729	-
Fixtures and fittings	<u>7,524</u>	<u>-</u>	<u>7,524</u>	<u>7,549</u>
	101,714	-	101,714	35,903
Support costs				
Governance costs				
Accountancy and legal fees	<u>1,190</u>	<u>-</u>	<u>1,190</u>	<u>1,140</u>
Total resources expended	<u>102,904</u>	<u>-</u>	<u>102,904</u>	<u>37,043</u>
Net income	<u>123,830</u>	<u>-</u>	<u>123,830</u>	<u>269,287</u>

This page does not form part of the statutory financial statements