

## **Abbeyhill Baptist Church**

**Trustees' Report and Financial Statements**  
*Year ended 31 August 2021*

# Abbeyhill Baptist Church

## Contents of the Financial Statements *for the year ended 31 August 2021*

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# Abbeyhill Baptist Church

## Report of the Trustees for the year ended 31 August 2021

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The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 August 2021.

### Principal office

22 Elgin Terrace  
Edinburgh  
EH7 5PB

### Bankers

Bank of Scotland  
153 Portobello High Street  
Edinburgh  
EH15 1AG

### Solicitors

Balfour & Manson  
54-66 Frederick Street  
Edinburgh  
EH2 1LS

### Status of Charity and governing document

Abbeyhill Baptist Church is an unincorporated association established by constitution and is registered with OSCR as a Charity. The Scottish Charity Number is SC008797. The charity plan to change its legal form to a Scottish Charitable Incorporated Organisation (SCIO) from 30 September 2021. It was registered as a SCIO on 27 July 2021. The charity is in the process of being wound up and will transfer all of its assets and liabilities to Abbeyhill Baptist Church SCIO (SC051158).

### 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.



Pastor  
(Resigned 30 September 2021)

Treasurer (Appointed May 2021)  
(Resigned May 2021)  
(Resigned May 2021)

The property held by the Church is in the name of the current Trustees.

### Appointment of the Leadership team

The Minister 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 Minister is appointed and employed by the church on an open-ended basis and is the only member of staff. Deacons are elected 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.



# Abbeyhill Baptist Church

## Report of the Trustees for the year ended 31 August 2021

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### **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 Pastor 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 monthly 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 half yearly but other 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**

Because of Covid-19 much of the physical church activity was shut down in accordance with Scottish Government regulations. The Church re-opened to limited numbers during the Autumn of 2020 and Summer of 2021 as allowed by the easing of restrictions. Activities carried out in the church were as follows:

#### **On Sundays:**

- Morning services when we, as God's people, met to worship together, physically when possible, or online during lockdowns.
- 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 all met when restrictions allowed.
- Our 125<sup>th</sup> Anniversary Service was held in November 2020.

#### **Weekday activities:**

- Bible and Biscuits study group
- The House group met twice each month for Bible study and prayer on Wednesdays.
- Online mid-week fellowship meetings 'Life Lounge' took place each week.

The Sunday morning service 'attendances' (physical or virtual) have remained steady over this period. On several Sunday afternoons a limited number of JAM members along with their parents have met for activities in a nearby park. Youth members have also met outdoors for fellowship. A Church picnic was also able to take place in the summer.

Activities which help to build bridges with the community but which could only be held prior to lockdown were:

- Little Lambs Parent & Toddlers group with a Bible story, crafts etc. meeting weekly during school term time.
- Rendezvous, an open time for friendship and refreshments within the community, meeting monthly.
- The monthly Fostering Group meeting during school term time.
- Participation with other local churches in Café Church events and prayer meetings.

# Abbeyhill Baptist Church

## Report of the Trustees for the year ended 31 August 2021

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### **Achievements and performance (continued)**

Local church leaders have met regularly on Zoom through lockdown. In the Easter Road area, there is a growing commitment to one another and a desire to work together to offer support and friendship to our neighbours.

The church directly supports church-linked missionaries working in Uganda, East Asia and Nepal.

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 41.

### **Donations of goods and services**

The Church received a donation of free brickwork repair from a local stonemason who has previously worked on the Church's stonework.

### **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.

#### ***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 deficit of £18,135 (2020: surplus of £3,814) and total funds carried forward of £70,346 (2020: £88,481).

#### ***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 first three months of 2020 expenditure this would amount to £11,272. At 31 August 2021, the cash in hand and the money held at the bank in Unrestricted Funds was £63,863 (£68,140 in 2020). 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 £11,074 (2020: £11,272). Major donations were made to our member missionaries and to the Baptist Union of Scotland & related organisations.

An annual Thank Offering is usually undertaken each spring. Due to lockdown, the offering this year has been postponed until October. It will raise funds for new windows to the upstairs rooms, and for the relocation fees for one of the missionary families that the Church supports.

**On behalf of the Trustees**

Date: 4.9.21 2021



# Abbeyhill Baptist Church

## Report of the Independent Examiner to the Trustees for the year ended 31 August 2021

I report on the accounts of the church for the year ended 31 August 2021 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

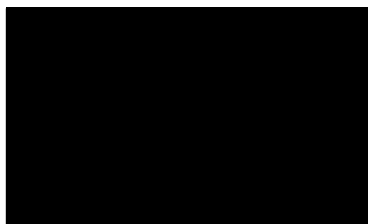
In the course of my examination, no matter has come to my attention other than that disclosed below:

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: .....8.11.21... 2021

# Abbeyhill Baptist Church

## Receipts and Payments Account *for the year ended 31 August 2021*

	Notes	General fund £	Designated fund £	Restricted funds £	2021 Total £	2020 Total £
<b>Receipts</b>						
Offerings		14,195	-	125	14,320	10,470
Gift Aid offerings		19,739	692	2,705	23,136	22,039
Gift Aid tax refund		4,907	-	-	4,907	5,856
Donations received		1,040	-	1,320	2,360	4,189
Common repair income		-	-	-	-	487
Special offerings		-	-	-	-	1,107
Thank offerings		-	-	15,539	15,539	10,240
Property & admin contributions		355	-	-	355	797
Contributions to catering		-	-	-	-	115
Rents		15,879	-	-	15,879	6,905
<b>Total receipts</b>		<b>56,115</b>	<b>692</b>	<b>19,689</b>	<b>76,496</b>	<b>62,205</b>
<b>Payments</b>						
Staff salaries	3	29,530	-	-	29,530	29,390
Minister's expenses		84	-	-	84	70
Pulpit supply		243	-	-	243	997
Maintenance and cleaning		1,393	-	-	1,393	1,381
Manse Council tax and insurance		6,197	-	-	6,197	5,307
Church/manse/flat repairs		-	8,371	29,445	37,816	4,190
Heat and light		1,804	-	-	1,804	1,825
Administration costs		4,131	-	-	4,131	600
Stationery & photocopying		205	-	-	205	231
Telephone		1,004	-	-	1,004	1,086
Catering and cleaning costs		-	-	-	-	630
Outreach & publicity		102	-	-	102	145
Children's & Youth work		85	-	-	85	-
AV & worship		354	-	-	354	307
Training		-	-	-	-	55
Church activity costs		9	-	-	9	185
Donations	4	1,992	-	9,082	11,074	11,272
Independent Examiner's fee		600	-	-	600	600
General expenses		-	-	-	-	120
<b>Total payments</b>		<b>47,733</b>	<b>8,371</b>	<b>38,527</b>	<b>94,631</b>	<b>58,391</b>
<b>Surplus before transfers</b>		<b>8,382</b>	<b>(7,679)</b>	<b>(18,838)</b>	<b>(18,135)</b>	<b>3,814</b>
<b>Transfer between funds</b>		<b>(6,689)</b>	<b>2,000</b>	<b>4,689</b>	<b>-</b>	<b>-</b>
<b>Surplus after transfers</b>		<b>1,693</b>	<b>(5,679)</b>	<b>(14,149)</b>	<b>(18,135)</b>	<b>3,814</b>
<b>Total funds brought forward</b>		<b>40,416</b>	<b>27,433</b>	<b>20,632</b>	<b>88,481</b>	<b>84,667</b>
<b>Closing funds balance</b>		<b>42,109</b>	<b>21,754</b>	<b>6,483</b>	<b>70,346</b>	<b>88,481</b>

# Abbeyhill Baptist Church

## Statement of Balances as at 31 August 2021

	Opening balance £	2021 (Deficit) for year £	Closing balance £	Opening balance £	2020 Surplus for year £	Closing balance £
<b>Bank and cash in hand</b>	88,481	(18,135)	<b>70,346</b>	84,667	3,814	88,481
<b>Total assets held</b>	<b>88,481</b>	<b>(18,135)</b>	<b>70,346</b>	<b>84,667</b>	<b>3,814</b>	<b>88,481</b>

### Represented by:

General fund	5	42,109	40,416
Designated fund	5	21,754	27,433
Restricted funds	6	6,483	20,632
		<b>70,346</b>	<b>88,481</b>

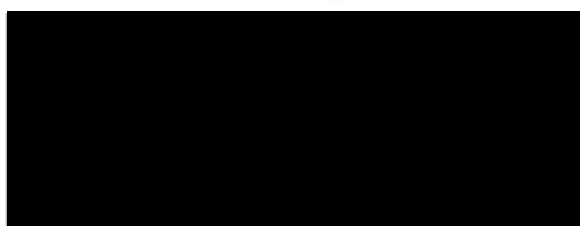
### Statement of assets at 31 August 2021

Church property	670,000	670,000
Gift Aid tax reclaim	2,785	2,804
Overpayment to HMRC	-	198

### Statement of liabilities at 31 August 2021

Invoices due for payment	600	600
Missions fund disbursement (March - Aug)	2,345	3,833
Underpayment to HMRC	5	-

The financial statements on pages 5 to 9 were approved by the Trustees on .....2021 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

## Notes to the financial statements for the year ended 31 August 2021

### 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, the Reverend Simon Schofield, who is also a trustee amounting to £26,756 (2020: £26,271), pension payments of £2,972 (2020: £2,921) and expenses of £84 (2020: £70). No other expenses were paid to the Trustees during the year (2020: nil) in their capacity as Trustees.

### 3. Staff costs and numbers

	2021	2020
	£	£
Gross salaries	26,756	26,271
Employer's NI	(198)	198
Pension contributions	2,972	2,921
	<u>29,530</u>	<u>29,390</u>

The average number of employees during the year was 1 (2020:1).

# Abbeyhill Baptist Church

## Notes to the financial statements for the year ended 31 August 2021

4. Gifts and Donations	General fund	Designated fund	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Baptist Union of Scotland	1,842	-	-	1,842	1,628
AIM	-	-	3,013	3,013	3,197
OMF	-	-	4,544	4,544	4,820
BMS	-	-	230	230	210
Edinburgh City Mission	50	-	-	50	201
Home for Good	-	-	1,175	1,175	-
Faith Mission	-	-	120	120	-
Gifts < £100	100	-	-	100	110
Try Praying	-	-	-	-	200
Leith Baptist Church	-	-	-	-	201
Soul Food	-	-	-	-	705
	<b>1,992</b>	<b>-</b>	<b>9,082</b>	<b>11,074</b>	<b>11,272</b>

5. Unrestricted fund	Balance at 01.09.2020	Receipts	Payments	Transfers	Balance at 31.08.21
	£	£	£	£	£
<b>General fund</b>	40,416	56,115	(47,733)	(6,689)	42,109
<b>Designated fund</b>					
Fabric fund	3,790	692	(3,428)	2,000	3,054
Special fund	23,643	-	(4,943)	-	18,700
<b>Total unrestricted funds</b>	<b>67,849</b>	<b>56,807</b>	<b>(56,104)</b>	<b>(4,689)</b>	<b>63,863</b>

### 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. which would not be covered by income in the Fabric Fund.

# Abbeyhill Baptist Church

Notes to the financial statements for the year ended 31 August 2021

6. Restricted funds	Balance at 01.09.2020 £	Receipts £	Payments £	Transfers £	Balance at 31.08.21 £
Mission fund	3,802	2,830	(7,587)	4,689	3,734
Other Restricted funds	16,830	16,859	(30,940)	-	2,749
<b>Total restricted funds</b>	<b>20,632</b>	<b>19,689</b>	<b>(38,527)</b>	<b>4,689</b>	<b>6,483</b>

## *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.