

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2024		31	December	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	41,385	10,799			52,184	44,522
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	41,385	10,799	-	-	52,184	44,522
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	41,385	10,799	-	-	52,184	44,522
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	35,391	9,000			44,391	48,125
Donation		1,300			1,300	
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other (gifts etc)					-	1,000
					-	-
A3 Sub total	35,391	10,300	-	-	45,691	49,125
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	35,391	10,300	-	-	45,691	49,125
Net receipts / (payments)	5,994	499	-	-	6,493	(4,603)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	5,994	499	-	-	6,493	(4,603)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	21,327				21,327	25,930
	Surplus / (deficit) shown on receipts and payments account	5,994	499			6,493	(4,803)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	27,321	499	-	-	27,820	21,327

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Gift Aid (Income Tax recoverable)	unrestricted		5,422	4,578
	Fixed Assets (Computer & Sound Equipment)	unrestricted	440	352	
	Fixed Assets (Office Equipment)	unrestricted	180	36	
	Baptist Union Insurance	unrestricted		60	47
	Copyright License	unrestricted		81	77
		Total	620	5,951	4,702

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Baptist Union of Scotland Levy	unrestricted	3,150	2,310
	Donations still to send	restricted	499	
		unrestricted		
		unrestricted		
		unrestricted		
		Total	3,649	2,310

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
Total payments				
		Total	-	-

Signed by one or two trustees
on behalf of all the trusteesDate of
approval26/8/25
26/8/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Fund balances: (i) General Fund: For day to day income and expenditure. Total of £26,317 at the end of the financial year. (ii) Designated (Various): made-up of (a) Fellowship Fund for the benefit of those in need in the congregation. Total of £229 at end of year & (b) Mabel's Memorial Reserve Fund for purchase of bibles etc. Total of £775 at the end of the financial year.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>	
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C3b Trustee remuneration - details

Authority under which paid	£
Total Pastor's Remuneration	

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

[illegible]

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Open Offerings	7,057				7,057	6,471
Gift Aid Offerings	24,977				24,977	20,771
Gift Aid (Income Tax recovered)	6,806				6,806	5,480
Stewardship Giving (received incl. Gift Aid Tax Reclaim)	1,800				1,800	1,800
Mainly Music intake					-	
Other donations - Gift	745	1,799			2,544	1,000
Other donations - Churches		9,000			9,000	9,000
Total	41,385	10,799	-	-	52,184	44,522

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Total payments						
Pastor's costs	13,650	9,000			22,650	26,840
Pulpit Supply	170				170	390
Running Costs	20,406				20,406	19,887
Ministry (within Church)	1,075				1,075	972
Outreach (outwith Church)	90				90	35
Baptist Union of Scotland Levy					-	-
Mainly Music					-	-
Other: gifts etc.					-	-
Other Miscellaneous					-	-
Total	35,391	9,000	-	-	44,391	48,125

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below Designated Various (Mabel + Fellowship)	Unrestricted fund 3 - enter name of fund below Designated (Reserve Fund)	Unrestricted fund 4 - enter name of fund below Designated (Pension Liability)	Unrestricted fund 5 - enter name of fund below Designated (Love gift to pastor)	Total unrestricted funds	Total unrestricted funds last period
Receipts							
Open Offerings	7,057					7,057	6,471
Gift Aid Offerings	24,977					24,977	20,771
Gift Aid (Income Tax recovered)	6,806					6,806	5,480
Stewardship Giving (received incl. Gift Aid Tax Reclaim)	1,800					1,800	1,800
Ministry (Out with Church) : Mainly Music Intake						-	
Other donations - Gift	745					745	
Other donations - Churches						-	
Legacies						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Gross receipts from other charitable activities						-	
Sub total	41,385	-	-	-	-	41,385	34,522
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	41,385	-	-	-	-	41,385	34,522
Payments							
Expenses for fundraising activities						-	-
Gross trading payments						-	-
Investment management costs						-	-
Payments relating directly to charitable activities	35,391					35,391	39,125
Grants and donations						-	-
Governance costs:						-	-
Audit / independent examination						-	-
Preparation of annual accounts						-	-
Legal costs						-	-
Other (gifts etc)						-	-
Sub total	35,391	-	-	-	-	35,391	39,125
Payments relating to asset and investment movements							
Purchases of fixed assets						-	-
Purchase of investments						-	-
Sub total	-	-	-	-	-	-	-
Total payments	35,391	-	-	-	-	35,391	39,125
Net receipts / (payments)	5,994	-	-	-	-	5,994	(4,603)
Transfers to / (from) funds	-	-	-	-	-	-	-
Surplus / (deficit) for year	5,994	-	-	-	-	5,994	(4,603)

Nature and purpose of funds

Fund balances: (i) General Fund: For day to day income and expenditure. Total of £26,317 at the end of the financial year. (ii) Designated (Various): made-up of (a) Fellowship Fund for the benefit of those in need in the congregation. Total of £228 at end of year & (b) Mabel's Memorial Reserve Fund for purchase of bibles etc. Total of £775 at the end of the financial year.

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Assigned Gifts and Donations						
Receipts						
Donations	10,799				10,799	10,000
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	10,799	-	-	-	10,799	10,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	10,799	-	-	-	10,799	10,000
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	9,000				9,000	9,000
Grants and donations	1,300				1,300	1,000
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Sub total	10,300	-	-	-	10,300	10,000
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	10,300	-	-	-	10,300	10,000
Net receipts / (payments)	499	-	-	-	499	-
Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	499	-	-	-	499	-

Nature and purpose of funds

This fund has been set-up to collect moneys from donations and gifts and to use them to help pay and support the pastor, as well as to send onto other specific causes.



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	January	2024	To	31	December	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Stonehaven Baptist Church	
SC021248	
The Old Courthouse	
Dunnottar Avenue	
Stonehaven	
Aberdeenshire	Postcode AB39 2JH

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Secretary		The Church
2		Deacon		The Church
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Stonehaven Baptist Church is an unincorporated association being established by constitution.

Trustee recruitment and appointment

Trustees are appointed, after nomination, by the Church in accordance with the constitution.

Objectives and activities

Charitable purposes

The aims of the Church are to share with the community the meaning that Jesus gives to our lives and the ways in which a living faith can be applied to daily living. The Church is affiliated to the Baptist Union of Scotland.

The advancement of religion, the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Summary of the main activities in relation to these objects

The Church organises a variety of activities throughout the year to achieve the above aims. These include:

Sunday worship service (with a Sunday School and Crèche), weekly prayer and bible study meeting, a weekly drop in café and monthly ladies' craft group. We also regularly organise "fun" activities together to strengthen the bonds of friendship and fellowship.

We also provide practical support to other charities, locally and nationally.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year the church met regularly and carried out various activities in pursuit of the above stated aims.

Significant highlights, events and developments of note in the year include the following:

During the school summer holiday period we organised week-long activities for children, young people and adults.

We also supported a 5-a-side football tournament in Johnshaven.

We continue to run a weekly drop-in coffee morning which is well attended by ourselves as well as regular and one-off visitors. We now run a weekly Pilates session followed by a takeaway lunch. During holiday periods we run a toddlers group for babies and pre-schoolers, with parents. This is popular when all other groups are taking a break.

Our monthly craft group continues to grow in popularity and attracts a wide age range of ladies in their 30s up to those in their 70s.

During the summer holidays we organised weekly activities together. These included putting, walks in the woods or along the beach and toasting marshmallows on a bonfire.

Our pastor continued to be a member of the chaplaincy team at the local high school and involved in the Parent Council.

The local churches collaboratively run a charity shop and food bank. Our involvement continued via membership of the organising committee (pastor and a member) and in volunteering to serve in the shop (a member).

As a congregation we continue to be very grateful for the donations received from Elgin and Lossiemouth Baptist Churches which mean we can continue to benefit from the service and spiritual support we receive from our Pastor and his wife.

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the Church to use the financial reserves to develop the ministry of the church (including leasing premises which we can use for church services as well as an administrative base) and maintain the services of the pastor.

Details of any deficit

Donated facilities and services (if any)

3

APPENDIX 1

Other optional information

We have received generous gifts regularly from Lossiemouth Baptist church and Elgin Baptist church as well as individuals in order to help the Church support our Pastor, this has been a great help and is very much appreciated.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Secretary

Deacon

Date

26/8/25

26/8/25

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APPENDIX 3



Independent examiner's report on the accounts

Report to the trustees/members of Charity name
Stonehaven Baptist Church

Registered charity number SC021248

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	January	2024	to	31	December	2024

Set out on pages 1 to 6

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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. 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 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met or

ould be drawn in order to enable a proper
eached.

Date: 1 September 2025

Signature

Name

Relevant professional qualification(s) or body (if any)

Address

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.