

Edinburgh Bible College SCIO

Scottish Charity Registration number: SC043657

Trustees' report and accounts

For the year ended 31 July 2025

EDINBURGH BIBLE COLLEGE SCIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2025

Trustees

Pastor Joe Brown
Pastor David Childs
Rev Gavino Fioretti
Mr Mark Forshaw
Mr James Fraser
Rev Dr David Greenaway
Mr Nigel Kenny
Dr Adele Pilkington
Professor Steve Taylor
Rev John Toller

Office Bearers

Professor Steve Taylor (Chairperson)
Rev Gavino Fioretti (Vice Chairperson)
Rev John Brand (Principal)
Mr Nigel Kenny (Secretary)

Scottish charity registered number

SC043657

Principal office

39 Greendykes Road
Broxburn
EH52 5AF

Website

www.edinburghbiblecollege.co.uk

Bankers

The Co-operative Bank
PO Box 250
Skelmerdale
WN8 6WT

Independent Examiner

Louise Waugh CA
3 Brighthouse Park Cross
Edinburgh
EH4 6GZ

EDINBURGH BIBLE COLLEGE SCIO
CONTENTS

	Page
Trustees' report	1-3
Independent Examiner's Report	4
Statement Receipts and Payments	5
Statement of Balances	6
Notes to the Accounts	7-8

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their report for the year ended 31 July 2025

The Trustees who served during the year were:

Pastor Joe Brown
Pastor David Childs
Rev Gavino Fioretti
Mr Mark Forshaw
Mr James Fraser
Rev Dr David Greenaway (*appointed 02/12/2024*)
Mr Nigel Kenny
Dr Adele Pilkington
Professor Steve Taylor

Principal aims and objectives

The aim of Edinburgh Bible College ('the charity') shall be to promote the advancement of education and religion which is achieved through equipping God's people for God's purposes by training in Scotland and wider afield through personal interaction and distance learning in the teaching of the Bible and historic doctrines of the Christian faith. This will focus on and be structured to encourage their spiritual growth and equip them for effective Christian ministry.

Principal activities

Our passion and goal continues to be making solid, biblical, practical and transformational training available to as many people as possible, wherever they live. This is primarily done through virtual classrooms which are held over three days and two evenings of each week in term time, and through the provision of course material which is accessible to those who are registered for eLearning (distance learning).

Achievements

We are encouraged by both the quality and quantity of those enrolled to study with EBC in the various routes into study we offer. In the present academic year, there has been particular interest in our Pastoral Theology and Homiletics modules.

We are grateful to God for the provision of Pastor Ramone McKenzie who was appointed as Vice Principal in August 2025, with a view to succeeding Pastor John Brand as Principal in February 2026. This is a major stage in the College's ministry and development, and we move forward with renewed vision and sense of purpose.

Future plans

In partnership with the outgoing Principal, Pastor Ramone McKenzie is considering possibilities for the future, especially in the area of profile raising and networking.

Financial review and position

Per the Statement of Receipts and Payments on page 5, the charity reported net payments of (i.e., a deficit) for the year of £87 (2024, deficit £1,894).

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

Risks & uncertainties

Conscious of our somewhat fragile financial basis we continue to explore possibilities of funding from supportive Trusts.

Structure, governance, and management

Edinburgh Bible College ("the charity") is a Scottish Charitable Incorporated Organisation (SCIO) (No. 043657) established on 18 December 2012 and governed by its Constitution.

Organisational structure

The structure of the organisation consists of:

- The Trustees – who are the organisation's only members
- The Board of Directors – who control the activities of the organisation; for example, the Board is responsible for monitoring the teaching and for monitoring and controlling the financial position of the organisation
- The Council of Reference, drawn from amongst local churches and from wider afield in such areas as Christian ministry, teaching, education, literature, and business – who have the right to attend Annual General Meetings and any Special Meeting. They have an advisory role under the Constitution - they may suggest people to serve as Trustees, inform succession planning and development of the activities of the College, and advise on any useful changes to the Constitution over time.

The Board of Directors ("The Board") comprises the Trustees and the Principal of the College.

The Principal is responsible for the day-to-day management and direction of the College and is directly accountable to the Trustees

Appointment of Trustees

The Board's procedure in relation to considering a person nominated for the role of Trustee is as follows. If the nominated person is considered to be suitable and has the required skills and experience, the Principal would meet with the person in order to (1) explain the ethos and workings of the College (2) assess the person's eligibility as a potential Trustee and (3) ensure the person's awareness of a Trustee's statutory responsibilities. The nominated person would be given time to reflect on the role of the Trustee and, assuming no reason debarring involvement, the nominated person would be invited to attend the next Board meeting as an observer. Thereafter, the nominated person would meet with either the Chairperson or Vice-Chairperson, and the Principal to further explore the role and involvement of a Trustee. Details of this meeting would be conveyed to the other members of the Board and, in the event of a unanimous decision by the Board, the nominated person would be invited to become a Trustee.

The Trustees serve voluntarily and meet quarterly.

Reserves Policy

The Trustees aim to retain reserves at a level that would provide sufficient coverage of any operating shortfall that arises for a period of three months.


TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

Statement of Trustees' Responsibilities

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 charity's Constitution. 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.

The Trustees' Annual Report was approved by the Trustees on 8th December 2025 and signed on their behalf by:

A handwritten signature in black ink that reads "Stephen Taylor". The signature is written in a cursive style with a large 'S' and 'T'.

Professor Steve Taylor

Trustee/Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EDINBURGH BIBLE COLLEGE

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 5 to 8.

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 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 9 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.



Louise Waugh CA

Institute of Chartered Accountants of Scotland M30991

8th December 2025

3 Brighthouse Park Cross
Edinburgh
EH4 6GZ

EDINBURGH BIBLE COLLEGE SCIO

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 JULY 2025

	Unrestricted £ 2025	Restricted £ 2025	Total £ 2025	Total £ 2024
Receipts				
Voluntary income <i>Donations including Gift Aid</i>	8,806	-	8,806	4,292
Income from charitable activities <i>Course fees and materials</i>	12,051	-	12,051	15,402
Income from trading activities	732	-	732	-
Other income	-	-	-	-
Total receipts	<u>21,589</u>	<u>-</u>	<u>21,589</u>	<u>19,694</u>
Payments <i>(note 2)</i>				
Charitable activities <i>General administration</i>	3,460	-	3,460	1,939
<i>Office equipment</i>	-	-	-	219
<i>Rent</i>	-	-	-	-
<i>Printing and publicity</i>	1,515	-	1,515	1,624
<i>Travel and subsistence</i>	692	-	692	1,010
<i>Tutor fees</i>	15,650	-	15,650	16,650
<i>Educational supplies</i>	359	-	359	146
Total payments	<u>21,676</u>	<u>-</u>	<u>21,676</u>	<u>21,588</u>
Net (payments) /receipts	<u>(87)</u>	<u>-</u>	<u>(87)</u>	<u>(1,894)</u>

The notes on pages 7- 8 form part of these accounts.

STATEMENT OF BALANCES
AS AT 31 JULY 2025

	Note	Unrestricted £ 2025	Restricted £ 2025	Total £ 2025	Total £ 2024
Bank and cash in hand					
Opening balances		776	510	1,286	3,180
Net (Payments)/ Receipts		(87)	-	(87)	(1,894)
Transfers		510	(510)	-	-
Closing balances		1,199	-	1,199	1,286
Reserves					
General fund	1	1,199	-	1,199	776
Restricted Fund	1	-	-	-	510
Designated Fund	1	-	-	-	-
		1,199	-	1,199	1,286

The financial statements were approved and authorised for issue on by the Trustees on 8th December 2025 and signed on their behalf by:



Professor Steve Taylor

Trustee/Chairperson

The notes on page 7-8 form part of these accounts.

1. Accounting policies

1.1 Basis of preparation

The accounts have been prepared on a receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended)

1.2 Purpose funds

Unrestricted

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

Restricted

Restricted fund: represents funds donated specifically to subsidise online tuition for church leaders in South Sudan and to provide associated study materials. This activity has come to an end in the year to 31st July 2025, and with the donors' permission, the fund has been transferred to the general fund.

1.3 VAT

The charity is not registered for VAT and accordingly, expenditure includes VAT where appropriate.

2. Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity. There was no fee for the independent examination of the accounts because the work was done in a voluntary capacity (2024: £0).

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

3. Trustees' remuneration and expenses

No Trustees or any persons connected with them received any remuneration.

The following fees were paid to Trustees in the capacity as Tutors:

	2025	2024
	£	£
D Greenaway	250	-
D Childs	-	250
	<u>250</u>	<u>250</u>

The following Trustee expenses were reimbursed:

	2025	2024
	£	£
S Taylor	112	120
	<u>112</u>	<u>120</u>