

Bruntsfield Evangelical Church SCIO

Scotland · Charity number SC049393

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-06-18
Register	View on the OSCR register

Contact

Address 70 Leamington Terrace
Edinburgh
EH10 4JU

Website www.bruntsfield.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of religion', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

What the charity does: We are a church which helps people to find and grow in Christian faith through services and other activities, for example women's and men's groups, youth activities and a baby & toddler group. We also provide extensive emotional and spiritual support to individuals, largely through our staff team and small group meetings. We operate a weekly food bank and make our building available for a range of community activities. We support Christian mission in the UK and overseas, including among students and disadvantaged young people..

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

Objectives: The organisation's purposes are: 4.1 to advance religion by (i) upholding and teaching Christian faith and values in accordance with the Statement of Faith as set by the elders of Bruntsfield Evangelical Church (the ?Elders?) from time to time. (ii) meeting together regularly for the purposes of worship, prayer, Bible teaching and fellowship. (iii) the baptism of those who profess faith in Jesus Christ. (iv) regular observance of the Lord's Supper (communion). and (v) support of Christian mission locally and worldwide. 4.2 to relieve poverty by active engagement in the support of those in need and by financial contributions to poverty relief. 4.3 to advance community development by making facilities available to local community groups in accordance with the organisation's beliefs and principles. and 4.4 to advance heritage by making facilities available to groups for the purposes of activities and events of that nature in accordance with the organisation's beliefs and principles.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£252,951	£296,475	-	5
2024-08-31	£265,008	£233,167	-	6
2023-08-31	£217,284	£232,729	-	4
2022-08-31	£211,189	£223,267	-	5
2021-08-31	£207,606	£189,788	-	6

Bruntsfield Evangelical Church SCIO

Scotland - Charity number SC049393

Accounts

Charity no: SC049393

BRUNTSFIELD EVANGELICAL CHURCH SCIO

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

**BRUNTSFIELD EVANGELICAL CHURCH SCIO
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2025**

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REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity number **SC049393**

Trustees during the year

Alastair Mackintosh (Chairman to 18/09/2025)

John Cameron

David Campbell

Graeme Dodds (Chairman from 18/09/2025)

Ruth King (from 16/01/2025)

Ian Naismith

Fiona Watson

David Wright

Treasurer

Ian Wilson

Secretary

Ian Naismith

Pastor

Graeme Shanks

Principal address

70 Leamington Terrace

Edinburgh

EH10 4JU

Bankers

Bank of Scotland

47 High Street,

Dalkeith

EH22 1JA

Independent examiner

Alison Glass FCCA.,

AG Accounting,

167 Curriehill Castle Drive,

Balerno

EH14 5TD

**BRUNTSFIELD EVANGELICAL CHURCH SCIO
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2025**

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The trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31 August 2025.

Compliance with existing law

The accounts comply with the requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended) and are in accordance with the charity's constitution.

Constitution

Bruntsfield Evangelical Church is an independent church, affiliated in its practices with Brethren and other evangelical churches.

Charity status

The Church is recognized by HM Revenue & Customs in Scotland and by O.S.C.R. as having charitable status. Its charity number is SC049393.

Purpose

Our purpose is to glorify God through lives being changed by the grace of Jesus Christ.
Our vision is to be a church that is worshipping, growing and full of love as each member does his or her special work.

Organisation

The church is governed by trustees some of whom are also elders. The trustees meet whenever necessary to decide policy and review progress.

Elder trustees - up to three trustees can be nominated by the SCIO members. Other trustees are elected by recommendation from the existing trustees.

Review of activities during the year

As well as Sunday services, the church organises a wide range of activities, including for children, teenagers, women and older people, and operates a weekly food bank. The building is also made available for a range of community activities. At the end of the year, the church had five paid staff, the same number as in the previous year. During the year, a comprehensive review of safeguarding procedures was conducted. No significant concerns were identified, but a number of improvements were made, including strengthening the team and adding a safeguarding policy to our website.

Building

The Trustees have responsibility for the church building and we are grateful to the team who care for it. A major roof repair was completed during the year.

Plans for future periods

The church will continue to run a wide range of services and activities, including community use of the building. The Trustees will continue to consider adding to their number. Further roof repairs and upgrading are planned for future years, as finances permit.

Financial review

The church remains financially stable. Costs of staff, the church building and our activities are substantial, and we depend for our financial stability on the sacrificial giving of our members. The roof repairs completed in the year were completely funded by an appeal to members. The Trustees are satisfied that there are sufficient reserves in the short term, but an increase in general giving will be needed to maintain and build reserves longer-term and fund the planned roof upgrades. Steps are being taken to achieve this.

Financial review (continued)

The attached Statement of Financial Activities & Notes shows the results of the year and the state of the finances as at 31 August 2025.

For the year ended 31 August 2025, before transfers between funds, Restricted Funds showed an outflow of funds of £64,531 (2024 - inflow £48,111), and the General Fund showed a surplus of £21,007 (2024 - deficit £16,270), a combined outflow of £43,524 (2024 - inflow £31,841).

Transfers between funds

A transfer of £8,267 (2024 - £9,200) has been made from the General Fund to the Restricted Funds for Christian workers to supplement the gifts made to them.

As a result of the overall outflow, total funds have reduced, and at 31 August 2025 stood at £186,916 (2024 - £230,440).

Reserves policy

There is an intention to hold unrestricted cash reserves equivalent to 3 months operating costs. The Trustees consider that this is currently sufficient, but will keep it under review. Where there is a surplus in any one year it will normally be utilised in the following year unless a major project is envisaged.

Risk assessment

The trustees have reviewed the major risks to which the charity is exposed and have established systems to mitigate those risks, including a full set of Policies and Procedures which are reviewed regularly. We are also aware of our child protection responsibilities and all those working with children or vulnerable adults are registered under the PVG scheme. Our Safeguarding Policy is reviewed regularly, with training provided for all those who work with children or vulnerable adults. All those preparing food have a food hygiene certificate. We comply with the requirements of the General Data Protection Regulations.

Trustees' responsibilities

Charity law requires the trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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, which they are responsible for preparing, comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The applicable law also sets out trustees' responsibilities for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 13 January 2026 and was signed on their behalf by Ian Naismith.



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRUNTSFIELD EVANGELICAL CHURCH SCIO
(Registered charity number SC049393)**

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 5 to 12.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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) Regulation 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 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, and
 - to prepare accounts which accord with the accounting records and 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.

AGlass

Alison Glass FCCA.,
167 Curriehill Castle Drive,
Balerno
EH14 5TD

Date: 24/03/2026

BRUNTSFIELD EVANGELICAL CHURCH SCIO
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income & Expenditure Account)
YEAR ENDED 31 AUGUST 2025

Page 5

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income:					
Donations & grants	4	171,599	57,216	228,815	236,754
Investment income	5	24,136	-	24,136	23,859
Total income		195,735	57,216	252,951	260,613
Expenditure:					
Charitable activities	6	174,728	121,747	296,475	228,772
Total expenditure		174,728	121,747	296,475	228,772
Net income / (expenditure)		21,007 -	64,531 -	43,524	31,841
Transfers between funds	8	- 8,267	8,267	-	-
Net movement in funds		12,740 -	56,264 -	43,524	31,841
Reconciliation of funds:					
Total funds brought forward		50,393	180,047	230,440	198,599
Total funds carried forward	12	63,133	123,783	186,916	230,440

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

BRUNTSFIELD EVANGELICAL CHURCH SCIO
BALANCE SHEET
AT 31 AUGUST 2025

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	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	9	<u>101,091</u>	<u>115,630</u>
Current assets:			
Debtors	10	12,012	12,851
Cash at bank and in hand		<u>76,340</u>	<u>104,973</u>
Total current assets		<u>88,352</u>	<u>117,824</u>
Liabilities:			
Creditors: amounts falling due within one year	11	<u>2,527</u>	<u>3,014</u>
Net current assets		<u>85,825</u>	<u>114,810</u>
Total assets less current liabilities		186,916	230,440
Total net assets	13	<u><u>186,916</u></u>	<u><u>230,440</u></u>
The funds of the charity:			
Restricted income funds	12	123,783	180,047
Unrestricted income funds	12	<u>63,133</u>	<u>50,393</u>
Total charity funds		<u><u>186,916</u></u>	<u><u>230,440</u></u>

The accounts were approved by the trustees on 13 January 2026 and signed on their behalf by Ian Naismith.

Ian A Naismith

Trustee

1. GENERAL INFORMATION

The charity is a registered charity in Scotland and is incorporated as a SCIO. The address of the principal office is 70 Leamington Terrace, Edinburgh EH10 4JU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity.

3 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical basis.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

There are no material uncertainties concerning the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented by the charity.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Fund accounting

The charity has both restricted and unrestricted funds. Further details of each fund are disclosed in Note 12. Funds held by the charity are either:

Unrestricted income funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Income

Grants and donations are accounted for when their receipt is probable. Grants received for capital expenditure are credited to a restricted fund against which the depreciation of the relevant assets is charged.

ACCOUNTING POLICIES (continued)

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, when the liability has been legally incurred and the amount can be reliably calculated.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature necessary to support them .

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Fixed assets

The church building in Leamington Terrace is owned by the SCIO, having been transferred from the previous unincorporated charity at 1 September 2019. It was purchased by the unincorporated charity in 1967 and its cost or value is not included in the accounts. It is considered to be a heritage asset. Improvements to the building since 2006 are included in fixed assets at cost less depreciation. An indication of the value of the building is given in the Fixed Assets note which states the insurance value.

Furniture and equipment is capitalised and depreciated over the useful lives of the assets where the cost of individual items exceeds £1,000, unless there have been specific donations received to purchase the items. In the latter case the cost of the item is treated as an expense in the year in which it is incurred and the donation as income in the year.

Depreciation

Depreciation is provided on the cost of building improvements since 2006 and on equipment, and is calculated to spread the cost over the estimated lives of the assets on a straight line basis at the following rates:

Building improvements	5% per annum
Equipment	10% per annum
Computers	25% per annum

4 DONATIONS & GRANTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations (including gift aid tax)	154,438	57,216	211,654	228,865
Legacies	-	-	-	500
Grants	8,000	-	8,000	1,500
Other receipts	9,161	-	9,161	5,889
	<u>171,599</u>	<u>57,216</u>	<u>228,815</u>	<u>236,754</u>
Year ended 31 August 2024	<u>140,051</u>	<u>96,703</u>	<u>236,754</u>	

BRUNTSFIELD EVANGELICAL CHURCH SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025

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5 INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rental income	7,836	-	7,836	7,716
Short term room lets	15,781	-	15,781	16,016
Bank interest	519	-	519	127
	<u>24,136</u>	<u>-</u>	<u>24,136</u>	<u>23,859</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Gifts made to Christian workers	-	21,941	21,941	18,960
Building upkeep & equipment	42,213	72,090	114,303	48,266
Building improvements depreciation	-	13,731	13,731	13,731
Meetings expenses	131,915	13,985	145,900	147,215
Governance costs	600	-	600	600
	<u>174,728</u>	<u>121,747</u>	<u>296,475</u>	<u>228,772</u>

Year ended 31 August 2024 180,180 48,592 228,772

Number of Christian workers supported:	2025	2024
Organisations	3	3
Individuals	3	7

7 EMPLOYEES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Wages	107,385	-	107,385	105,754
Employer's NI	9,485	-	9,485	8,510
Employer's pension scheme	4,173	-	4,173	4,287
	<u>121,043</u>	<u>-</u>	<u>121,043</u>	<u>118,551</u>

No employee received in excess of £60,000 in the year.

An employment allowance from HMRC amounting to £6,481 (2024: £4,955) partially offsets employer NI costs. Statutory Maternity Pay amounting to £2,343 (2004: £Nil) has also been recovered from HMRC to partially offset wages costs.

There was 1 employee engaged on a full time basis and 4 on a part time basis. (2024 - 3 full time & 5 part time).

No trustee received remuneration from the charity during the year (2024 - Nil).

No trustee was reimbursed for personal expenditure by the charity during the year (2024 - Nil).

Remuneration and benefits received by key management personnel amounted to £52,674 (2024 - £61,866).

BRUNTSFIELD EVANGELICAL CHURCH SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025

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8 GROSS TRANSFERS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £
Year ended 31 August 2025		
Supplement to gifts for Christian workers to eliminate deficit.	- 8,267	8,267
	<u>- 8,267</u>	<u>8,267</u>
Year ended 31 August 2024		
Supplement to gifts for Christian workers to eliminate deficit.	- 9,200	9,200
	<u>- 9,200</u>	<u>9,200</u>

9 TANGIBLE FIXED ASSETS

	Building improvement £	Equipment £	Total £
Movements in year:			
COST			
Brought forward	290,773	46,284	337,057
Additions	-	-	-
Carried forward	<u>290,773</u>	<u>46,284</u>	<u>337,057</u>
DEPRECIATION			
Brought forward	175,143	46,284	221,427
Charge for year	14,539	-	14,539
Carried forward	<u>189,682</u>	<u>46,284</u>	<u>235,966</u>
NET BOOK AMOUNTS			
Carried forward	<u>101,091</u>	-	<u>101,091</u>
At 31 August 2024	<u>115,630</u>	-	<u>115,630</u>

The insured value of the property is in excess of £10,000,000 on a reinstatement basis.

10 DEBTORS

	2025 £	2024 £
Accrued income & prepayments	12,012	12,851
	<u>12,012</u>	<u>12,851</u>

BRUNTSFIELD EVANGELICAL CHURCH SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024

11 CREDITORS

Amounts falling due within one year:

	2025	2024
	£	£
Sundry creditors	2,527	3,014

12 MOVEMENTS IN FUNDS

Current year	At 31 August				At 31 August
	2024	Income	Expenditure	Transfers	2025
	£	£	£	£	£
Restricted funds:					
Building fund	132,345	30,885	82,488	-	80,742
Christian workers fund	-	13,674	21,941	8,267	-
Basics Bank fund	1,379	12,657	13,985	-	51
Lift fund	43,276	-	3,333	-	39,943
H D Balfour fund	3,047	-	-	-	3,047
	<u>180,047</u>	<u>57,216</u>	<u>121,747</u>	<u>8,267</u>	<u>123,783</u>
Unrestricted funds	50,393	195,735	174,728	-	63,133
Total funds	<u>230,440</u>	<u>252,951</u>	<u>296,475</u>	<u>-</u>	<u>186,916</u>

Previous year	At 31 August				At 31 August
	2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Restricted funds:					
Building fund	73,928	72,915	14,498	0	132,345
Christian workers fund	0	9,760	18,960	9,200	0
Basics Bank fund	-848	14,028	11,801	0	1,379
Lift fund	46,609	0	3,333	0	43,276
H D Balfour fund	3,047	0	0	0	3,047
	<u>122,736</u>	<u>96,703</u>	<u>48,592</u>	<u>9,200</u>	<u>180,047</u>
Unrestricted funds	75,863	163,910	180,180	-	50,393
Total funds	<u>198,599</u>	<u>260,613</u>	<u>228,772</u>	<u>0</u>	<u>230,440</u>

PURPOSE OF RESTRICTED FUNDS

Building fund:

Funds donated for improvements to the building.

Christian workers fund:

Funds donated for the support of Christian workers abroad and in the U.K.

Basics Bank fund:

Funds donated to purchase supplies for the Basics Bank.

Lift fund

Funds donated for the provision of a lift to the upper floor.

H D Balfour fund

Fund established by a gift received for specific children's and gospel work.

BRUNTSFIELD EVANGELICAL CHURCH SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2025

13 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Tangible fixed assets	94,798	6,293	101,091	115,630
Current assets	29,555	58,710	88,265	117,824
Creditors: amounts falling due within one year	- 570	- 1,957	- 2,527	- 3,014
	<u>123,783</u>	<u>63,046</u>	<u>186,829</u>	<u>230,440</u>

14 TRANSACTIONS WITH RELATED PARTIES

Transactions with related parties in the year which require disclosure are as follows:

	2025 £	2024 £
Remuneration of Gill Mackintosh (wife of Alastair Mackintosh)	-	<u>13,559</u>

Bruntsfield Evangelical Church SCIO

Scotland - Charity number SC049393

Accounts

Charity no: SC049393

BRUNTSFIELD EVANGELICAL CHURCH SCIO

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2024**

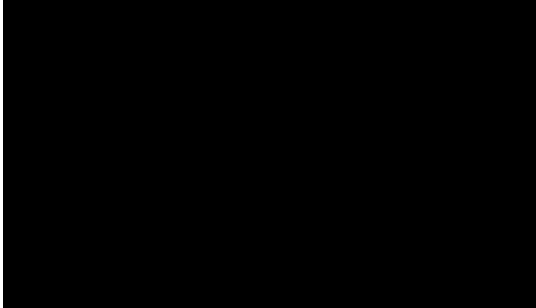
**BRUNTSFIELD EVANGELICAL CHURCH SCIO
TRUSTEES' REPORT
YEAR ENDED 31 AUGUST 2024**

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REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity number **SC049393**

Trustees during the year



Treasurer



Secretary



Pastor



Principal address

70 Leamington Terrace
Edinburgh
EH10 4JU

Bankers

Bank of Scotland
47 High Street,
Dalkeith
EH22 1JA

Independent examiner



AG Accounting,
167 Curriehill Castle Drive,
Balerno
EH14 5TD

The trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31 August 2024.

Compliance with existing law

The accounts comply with the requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended) and are in accordance with the charity's constitution.

Constitution

Bruntsfield Evangelical Church is an independent church, affiliated in its practices with Brethren and other evangelical churches.

Charity status

The Church is recognized by HM Revenue & Customs in Scotland and by O.S.C.R. as having charitable status. Its charity number is SC049393.

Purpose

Our purpose is to glorify God through lives being changed by the grace of Jesus Christ.

Our vision is to be a church that is worshipping, growing and full of love as each member does his or her special work.

Organisation

The church is governed by trustees some of whom are also elders. The trustees meet whenever necessary to decide policy and review progress.

Elder trustees - up to three trustees can be nominated by the SCIO members. Other trustees are elected by recommendation from the existing trustees.

Review of activities during the year

As well as Sunday services, the church organises a wide range of activities, including for children, teenagers, women and older people, and operates a weekly food bank. The building is also made available for a range of community activities. At the end of the year, the church had five paid staff, down from six the previous year.

Building

The Trustees have responsibility for the church building and we are grateful to the team who care for it. A major programme of roof repairs commenced during the year. A new fire alarm system was also installed.

Plans for future periods

The church will continue to run a wide range of services and activities, including community use of the building. Plans are in place to appoint an additional Trustee. Roof repairs and upgrading have continued in financial year 2024/25.

Financial review

The church remains financially stable. Costs of staff, the church building and our activities are very substantial, and we depend for our financial stability on the sacrificial giving of our members. An appeal during the year raised most funds required for the roof upgrade, but part will have to be met out of reserves. The Trustees are satisfied that this will leave sufficient reserves in the short term, but an increase in general giving will be needed to maintain and build reserves longer-term. Steps are being taken to achieve this.

Financial review (continued)

The attached Statement of Financial Activities & Notes shows the results of the year and the state of the finances as at 31 August 2024.

For the year ended 31 August 2024, before transfers between funds, Restricted Funds showed an inflow of funds of £47,911 (2023 - outflow £15,770), and the General Fund showed a deficit of £16,070 (2023 - surplus £325), a combined inflow of £31,841 (2023– outflow £15,445).

Transfers between funds

A transfer of £9,400 (2023 - £7,577) has been made from the General Fund to the Restricted Funds for Christian workers to supplement the gifts made to them.

As a result of the overall inflow, total funds have increased, and at 31 August 2024 stood at £230,440 (2023 - £198,599).

Reserves policy

There is an intention to hold cash reserves equivalent to 3 months operating costs. There is no policy for building up further unrestricted reserves in the Church, unless for a specific major project being planned. Where there is a surplus in any one year it will normally be utilised in the following year.

Risk assessment

The trustees have reviewed the major risks to which the charity is exposed and have established systems to mitigate those risks, including a full set of Policies and Procedures which are reviewed regularly. We are also aware of our child protection responsibilities and all those working with children or vulnerable adults are registered under the PVG scheme. Our Safeguarding Policy is reviewed regularly, with training provided for all those who work with children or vulnerable adults. All those preparing food have a food hygiene certificate. We comply with the requirements of the General Data Protection Regulations.

Trustees' responsibilities

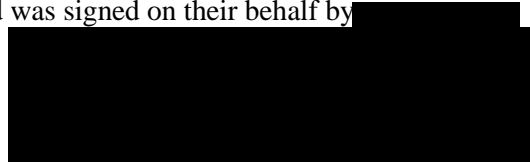
Charity law requires the trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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, which they are responsible for preparing, comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The applicable law also sets out trustees' responsibilities for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 16 January 2025 and was signed on their behalf by



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRUNTSFIELD EVANGELICAL CHURCH SCIO
(Registered charity number SC049393)**

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 5 to 12.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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) Regulation 2006.

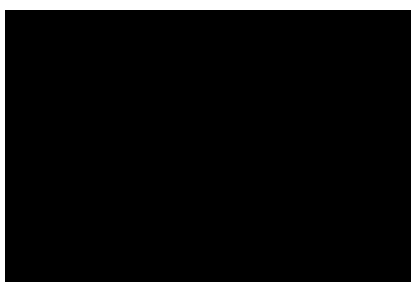
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures 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 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, and
 - to prepare accounts which accord with the accounting records and 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.



Date: 27/05/2025

BRUNTSFIELD EVANGELICAL CHURCH SCIO
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income & expenditure Account)
YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income:					
Donations & grants	4	145,006	96,143	241,149	193,328
Investment income	5	23,859	-	23,859	23,956
Total income		<u>168,865</u>	<u>96,143</u>	<u>265,008</u>	<u>217,284</u>
Expenditure:					
Charitable activities	6	184,935	48,232	233,167	232,729
Total expenditure		<u>184,935</u>	<u>48,232</u>	<u>233,167</u>	<u>232,729</u>
Net income / (expenditure)		- 16,070	47,911	31,841	- 15,445
Transfers between funds	8	- 9,400	9,400	-	-
Net movement in funds		<u>- 25,470</u>	<u>57,311</u>	<u>31,841</u>	<u>- 15,445</u>
Reconciliation of funds:					
Total funds brought forward		75,863	122,736	198,599	214,044
Total funds carried forward	12	<u>50,393</u>	<u>180,047</u>	<u>230,440</u>	<u>198,599</u>

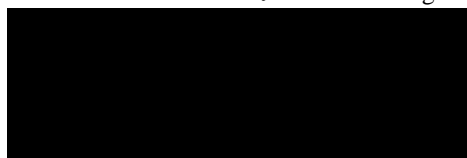
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

BRUNTSFIELD EVANGELICAL CHURCH SCIO
BALANCE SHEET
AT 31 AUGUST 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	9	<u>115,630</u>	<u>119,382</u>
Current assets:			
Debtors	10	12,851	10,664
Cash at bank and in hand		<u>104,973</u>	<u>72,099</u>
Total current assets		117,824	82,763
Liabilities:			
Creditors: amounts falling due within one year	11	<u>3,014</u>	<u>3,546</u>
Net current assets		<u>114,810</u>	<u>79,217</u>
Total assets less current liabilities		230,440	198,599
Total net assets	13	<u><u>230,440</u></u>	<u><u>198,599</u></u>
The funds of the charity:			
Restricted income funds	12	180,047	122,736
Unrestricted income funds	12	<u>50,393</u>	<u>75,863</u>
Total charity funds		<u><u>230,440</u></u>	<u><u>198,599</u></u>

The accounts were approved by the trustees on
by Ian Naismith.

16 January 2025 and signed on their behalf



1. GENERAL INFORMATION

The charity is a registered charity in Scotland and is incorporated as a SCIO. The address of the principal office is 70 Leamington Terrace, Edinburgh EH10 4JU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, “The Financial Reporting Standard applicable in the UK and the Republic of Ireland”, the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity.

3 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical basis.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

There are no material uncertainties concerning the charity’s ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented by the charity.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Fund accounting

The charity has both restricted and unrestricted funds. Further details of each fund are disclosed in Note 12. Funds held by the charity are either:

Unrestricted income funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Income

Grants and donations are accounted for when their receipt is probable. Grants received for capital expenditure are credited to a restricted fund against which the depreciation of the relevant assets is charged.

ACCOUNTING POLICIES (continued)

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, when the liability has been legally incurred and the amount can be reliably calculated.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature necessary to support them .

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Fixed assets

The church building in Leamington Terrace is owned by the SCIO, having been transferred from the previous unincorporated charity at 1 September 2019. It was purchased by the unincorporated charity in 1967 and its cost or value is not included in the accounts. It is considered to be a heritage asset. Improvements to the building since 2006 are included in fixed assets at cost less depreciation. An indication of the value of the building is given in the Fixed Assets note which states the insurance value.

Furniture and equipment is capitalised and depreciated over the useful lives of the assets where the cost of individual items exceeds £1,000, unless there have been specific donations received to purchase the items. In the latter case the cost of the item is treated as an expense in the year in which it is incurred and the donation as income in the year.

Depreciation

Depreciation is provided on the cost of building improvements since 2006 and on equipment, and is calculated to spread the cost over the estimated lives of the assets on a straight line basis at the following rates:

Building improvements	5% per annum
Equipment	10% per annum
Computers	25% per annum

4 DONATIONS & GRANTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations (including gift aid tax)	133,662	94,643	228,305	182,841
Legacies	500	0	500	0
Grants	0	1,500	1,500	1,000
Other receipts	10,844	0	10,844	9,487
	<u>145,006</u>	<u>96,143</u>	<u>241,149</u>	<u>193,328</u>
<i>Year ended 31 August 2023</i>	<u>167,178</u>	<u>26,150</u>	<u>193,328</u>	

BRUNTSFIELD EVA NGELICAL CHURCH SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024

5 INVESTMENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rental income	7,716	0	7,716	7,836
Short term room lets	16,016	0	16,016	15,489
Bank interest	127	0	127	631
	<u>23,859</u>	<u>0</u>	<u>23,859</u>	<u>23,956</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Gifts made to Christian workers	0	18,600	18,600	16,573
Building upkeep & equipment	44,166	4,100	48,266	52,377
Building improvements depreciation	0	13,731	13,731	13,192
Meetings expenses	140,169	11,801	151,970	149,987
Governance costs	600	0	600	600
	<u>184,935</u>	<u>48,232</u>	<u>233,167</u>	<u>232,729</u>

Year ended 31 August 2023

	<u>190,809</u>	<u>41,920</u>	<u>232,729</u>
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Number of Christian workers supported:

Organisations	2024	2023
	3	3
Individuals	7	7

7 EMPLOYEES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages	105,754	0	105,754	106,388
Employer's NI	8,510	0	8,510	7,897
Employer's pension scheme	4,287	0	4,287	4,330
	<u>118,551</u>	<u>0</u>	<u>118,551</u>	<u>118,615</u>

No employee received in excess of £60,000 in the year.

An employment allowance from HMRC amounting to £4,955 (2023 - £4,534) to offset employer's NI costs is included in Other Receipts.

There were 3 employees engaged on a full time basis and 5 on a part time basis. (2023 - 2 full time & 4 part time).

No trustee received remuneration from the charity during the year (2023 - Nil).

No trustee was reimbursed for personal expenditure by the charity during the year (2023 - Nil).

Remuneration and benefits received by key management personnel amounted to £61,866 (2023 - £66,879).

BRUNTSFIELD EVANGELICAL CHURCH SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024

8 GROSS TRANSFERS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £
<u>Year ended 31 August 2024</u>		
Supplement to gifts for Christian workers to eliminate deficit.	(9,400)	9,400
	<hr/>	<hr/>
<u>Year ended 31 August 2023</u>		
Supplement to gifts for Christian workers to eliminate deficit.	(8,125)	8,125
	<hr/>	<hr/>

9 TANGIBLE FIXED ASSETS

	Building improvements £	Equipment £	Total £
Movements in year:			
COST			
Brought forward	279,986	46,284	326,270
Additions	10,787	0	10,787
Carried forward	<hr/> 290,773	<hr/> 46,284	<hr/> 337,057
DEPRECIATION			
Brought forward	160,604	46,284	206,888
Charge for year	14,539	0	14,539
Carried forward	<hr/> 175,143	<hr/> 46,284	<hr/> 221,427
NET BOOK AMOUNTS			
Carried forward	<hr/> 115,630	<hr/> 0	<hr/> 115,630
At 31 August 2023	<hr/> 119,382	<hr/> 0	<hr/> 119,382

The insured value of the property is in excess of £10,000,000 on a reinstatement basis.

10 DEBTORS

	2024 £	2023 £
Accrued income & prepayments	<hr/> 12,851	<hr/> 10,664

BRUNTSFIELD EVANGELICAL CHURCH SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 AUGUST 2024

11 CREDITORS

Amounts falling due within one year:

	2024	2023
	£	£
Sundry creditors	3,014	3,546

12 MOVEMENTS IN FUNDS

Current year	At 31 August 2023	Income	Expenditure	Transfers	At 31 August 2024
	£	£	£	£	£
<u>Restricted funds:</u>					
Building fund	73,928	72,915	14,498	0	132,345
Christian workers fund	0	9,200	18,600	9,400	0
Basics Bank fund	-848	14,028	11,801	0	1,379
Lift fund	46,609	0	3,333	0	43,276
H D Balfour fund	3,047	0	0	0	3,047
	122,736	96,143	48,232	9,400	180,047
<u>Unrestricted funds</u>	75,863	168,865	184,935	(9,400)	50,393
Total funds	198,599	265,008	233,167	0	230,440

Previous year	At 31 August 2022	Income	Expenditure	Transfers	At 31 August 2023
	£	£	£	£	£
<u>Restricted funds:</u>					
Building fund	75,037	8,750	9,859	0	73,928
Christian workers fund	0	8,448	16,573	8,125	0
Basics Bank fund	2,355	8,952	12,155	0	-848
Lift fund	49,942	0	3,333	0	46,609
H D Balfour fund	3,047	0	0	0	3,047
	130,381	26,150	41,920	8,125	122,736
<u>Unrestricted funds</u>	83,663	191,134	190,809	(8,125)	75,863
Total funds	214,044	217,284	232,729	0	198,599

