

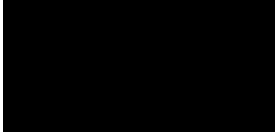


GRACE BAPTIST CHURCH ABERDEEN
TRUSTEES REPORT &
FINANCIAL STATEMENTS FOR PERIOD OF
1 APRIL 2024 – 31 MARCH 2025

Registered Charity No. SC049753

Charity Name

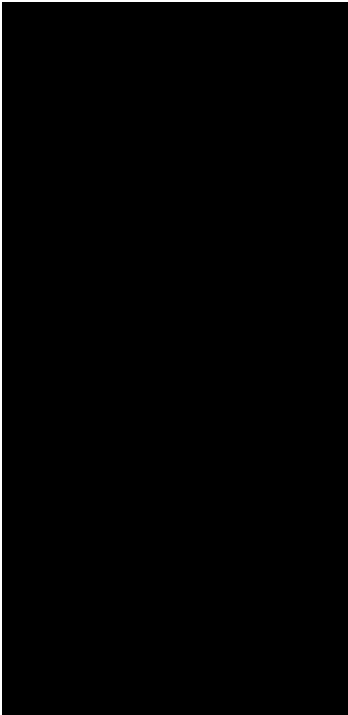
Grace Baptist Church Aberdeen



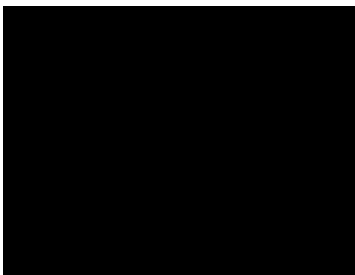
Charity Number

SC049753

Trustees:



Independent Examiner:



1.0 TRUSTEES REPORT

For the period ending 31st March 2025 (31/03/2025).

1.1 Constitution

Grace Baptist Church – Aberdeen was constituted as a church on 20 July 2019 and has been a registered Charity since 11 November 2019.

1.2 Trustees

The Trustees are appointed in accordance with the constitution.

2.0 OBJECTIVES AND ACTIVITIES

2.1 Charitable Purposes

The charity's purpose is the advancement of religion. The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith found in the 1689 Baptist Confession of Faith.

2.2 Summary of Activities

As an outworking of this purpose, Grace Baptist Church seeks to be a community that serves the city of Aberdeen. The church's strategy for accomplishing and fulfilling its charitable objective, focuses on the activities undertaken through its various ministry area highlighted below:

- **Worship & Prayer** - The church gathers weekly for Sunday worship and Wednesday evening prayer meetings. These gatherings are open and freely advertised to all, forming a central part of the church's communal and spiritual life.
- **Ministries** - A variety of ministry groups have been established to engage different demographics within the local community. These include "Little Steps" a weekly toddler group that connects with local parents through Gospel-focused interaction. In addition, regular prayer meetings and monthly gatherings for men, women and young adults are designed to strengthen fellowship and encourage growth in the Christian faith.
- **Pastoral Care** – Within their capacity, the church pastor and members provide biblical counselling and guidance to support individuals in their walk with Christ. The pastor also extends care beyond the church community by visiting and assisting those in need within the local area, including home and hospital visits.
- **Outreach (Mission and Evangelism)** – The church actively engages in sharing the message of Jesus Christ through various outreach efforts, including literature distribution, door-to-door visits and street evangelism, as part of its commitment to the advancement of the Christian faith.

3.0 ACHIEVEMENTS & PERFORMANCE REVIEW

Grace Baptist Church Aberdeen has continued to grow in both membership and Gospel outreach, with a number of encouraging developments across its ministries. The following is a summary of key achievements and performance over the past period:

- **Sunday Services** – The church has maintained consistent weekly worship services, providing sound biblical teaching in line with its doctrinal beliefs. Sermon series have included expositions through 1 & 2 Corinthians, Hebrews and 1 Peter, offering the congregation depth and continuity in their spiritual growth.
- **Special Events** – The church organised several events aimed at reaching the wider community, including well-attended Christmas and Baptism services. Regular outreach events have also been held to strengthen the church's witness in the city.
- **Little Steps** – The toddler group continued to serve as an effective means of engaging local families, fostering deeper relationships and providing Gospel-centred encouragement. The group welcomed new attendees and has built trust within the community.
- **Women's Fellowship** – The women's fellowship has met regularly and remains a valuable source of support, discipleship and encouragement for those who attend.
- **Men's Fellowship** – The men's fellowship meets monthly and has made good progress in its study of systematic theology. The sessions have provided a setting for both doctrinal grounding and spiritual fellowship.
- **Young Adults Group** – The group has continued to provide a space for biblical engagement and peer fellowship, serving as an important point of connection for young believers.
- **Mission and Evangelism** – The church has actively carried out evangelistic efforts through open-air preaching, Gospel literature distribution and street outreach. These activities have demonstrated a continued commitment to making Christ known in Aberdeen.

Note: The Little Steps toddler group and the Young Adults group are currently on temporary hold.

4.0 PUBLIC BENEFIT

The activities outlined above provide public benefit in accordance with the guidance issued by the Office of the Scottish Charity Regulator (OSCR). Grace Baptist Church Aberdeen ensures that its work contributes meaningfully to the wider community through the following:

- Providing regular public worship open to all
- Conducting pastoral work available to all in the local community
- Teaching Christianity through sermons, courses and small groups
- Supporting other charities that contribute to wider humanitarian and Gospel efforts.

5.0 FINANCIAL REVIEW

The total income for the period was **£251,914** (£128,615 as restricted funds and £123,299 as unrestricted funds). The total expenditure for the period amounted to **£307,268** (£247,244 as restricted funds and £60,024 as unrestricted funds) resulting in a deficit of **£55,353*** for the financial year.

The primary source of funding comes from the regular donations of church members, collections during services, and various grant sources.

The largest expenditure for this financial period has been the costs associated with the purchase and refurbishment of the new building (Woodside Parish Church) followed by ongoing building maintenance and upkeep. There has also been a significant increase in donations, primarily attributed to the establishment of a restricted fund for the new building project.

All services held by Grace Baptist Church are free of charge, ensuring that the message of the Gospel is offered without obligation. However, those who attend regularly are encouraged to contribute to the church's work, as giving is both encouraged and exemplified in the Bible.

**It is important to note that the deficit for the year is not a cause for concern. This shortfall is primarily due to the purchase and refurbishment of the new building (Woodside Parish Church), which has been carefully budgeted for. While there is a deficit, the church has planned for this and has a financial cushion in place.*

6.0 RESERVES POLICY

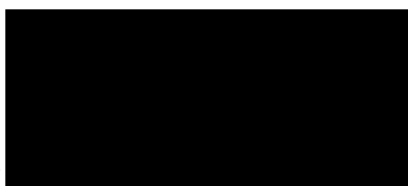
The church's reserves policy is to maintain sufficient free reserves to enable it to meet its short-term financial obligations in the event of an unexpected revenue shortfall to allow the church to be managed efficiently and to provide a buffer to ensure uninterrupted activities for the church.

7.0 PLANS FOR THE FUTURE

The church plans to continue the ministry groups that have been established with a view to exploring further opportunities to reach and support people in our local community.

Approved by the Trustees and signed by:

SIGNED: _

A black rectangular box redacting the signature of the Treasurer.

ROLE: TRUSTEE (TREASURER)

DATE: 01/05/2025

STATEMENT OF RECEIPTS & PAYMENTS

For the period 1 April 2024 to 31 March 2025

Receipts	Unrestricted Funds	Restricted Funds	Total funds current period	Total funds previous period
	£	£	£	£
Donations	106,799	128,615	235,414	120,461
Grants				19,125
Rent	16,500			
Gross Trading Receipt	56			
Initial Receipts				
Total Receipts	123,322	128,615	251,937	139,586
Payments				
Payments relating directly to charitable activities	44,968	247,244		37,917
Grants and donations	15,056			2,934
Total Payments	60,024	247,244	307,268	40,851
Net receipts/payments	63,298	(118,638)	(55,340)	98,735
Transfers between funds				
Surplus/Deficit for year	63,298	(118,638)	(55,340)	98,735

STATEMENT OF BALANCES

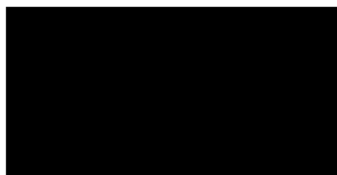
For the period 1 April 2024 to 31 March 2025

	Unrestricted Funds	Restricted Funds	Total funds current period
	£	£	£
Opening cash at bank and in hand	74,649	78,542	153,191
Surplus for the period	63,298	(118,638)	(55,362)
Closing cash at bank and in hand	137,947	(40,096)	97,851

Bank and Cash Balances

Bank Current Account	£97,851
Cash in Hand	-

Approved by the Trustees and signed by:



SIGNED: _____

ROLE: TRUSTEE

DATE: 01/05/2025

NOTES TO THE ACCOUNTS

For the period 1 April 2024 to 31 March 2025

1. BASIS OF ACCOUNTING

These accounts have been prepared on a Receipts and Payments basis, in compliance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. NATURE AND PURPOSE OF FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's objectives. The trustees maintain a single unrestricted fund to support the day-to-day operations of the charity. Restricted funds are designated for specific purposes as determined by the donor or when funds are raised for particular activities or projects.

3. RELATED PARTY TRANSACTIONS

No remuneration was paid to the trustees or any connected persons during the period.

4. COST OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Costs
	£	£	£
Building (Gas & Electric)	5,721		5,721
Building (General & Maintenance)	9,219		9,219
Insurance	831		831
Employment (Pension)	1,198		1,198
Employment (Salary)	24,781		24,781
Poverty Financial Support			
Speaker Fee			
Marketing			
Ministry Admin	1,830		1,830
Building Project (inc. purchase)		246,001	246,001
Event Costs (Church Conference)	1,388		1,388
Church Retreat		1,243	1,243

5. UNRESTRICTED FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
	74,649	123,322	60,024		137,947

6. RESTRICTED FUNDS

	Opening Balance	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
Restricted Funds	78,542	128,615	247,253		(40,096)

INDEPENDENT EXAMINER REPORT

For the period 1 April 2024 to 31 March 2025

Independent Examiner's Report to the Trustees of Grace Baptist Church, Aberdeen

I report on the accounts of Grace Baptist Church for the period from 1 April 2024 to 31 March 2025, which are set out on pages 1 to 9.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for preparing the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees have determined that the audit requirements of Regulation 10(1)(d) of the 2006 Accounts Regulations do not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to report if any 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. This examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees regarding any such matters. The procedures undertaken in an independent examination do not provide the full evidence required in an audit, and therefore, I do not express an audit opinion on the accuracy or completeness of 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Name: [REDACTED]

Relevant Professional Qualification: CTA Qualified – Chartered Institute of Taxation (CIOT)

Address: [REDACTED]

Date: June 2025