

Scottish Charity Number: SC049950

**Hope Church Aviemore SCIO  
Annual Report and Financial Statements  
for the year ended 31 March 2025**

**Hope Church Aviemore SCIO**

---

**Contents**

	Page
Report of the Trustees	1
Report of the Independent Examiner	3
Receipts and Payments Account	4
Statement of Balances	5
Notes to the Financial Statement	6

## Hope Church Aviemore SCIO

### Report of the Trustees for the year ended 31 March 2025

---

The Trustees are pleased to present their report together with the financial statements of the Charity for the period ended 31 March 2025.

#### Reference and Administrative Information

*Trustees:*




*Registered Office:*

The Park Guest House  
131 Grampian Road  
Aviemore  
PH22 1RL

*Charity Number:*

SC049950

*Independent Examiner:*

  
Innes & Partners Limited  
9 Ardross Street  
Inverness  
IV3 5NN

#### Objectives and Activities

The purposes of the Church are:

1. the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Aviemore and the surrounding neighbourhood; and
2. such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of community facilities provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Handbook.

## Hope Church Aviemore SCIO

### Report of the Trustees for the year ended 31 March 2025

---

#### Review of our Achievement and Performance

In Hope Church Aviemore's fifth period in operation as a SCIO, the Trustees and Members continued to work hard to achieve our charitable objectives. We were again pleased with the progress.

The attendance at our Sunday gatherings continued to grow with roughly 45-55 adults and around 15-20 children regularly attending. Other visitors cause the congregation to swell periodically. The team has continued to work hard on running Sundays, maintaining excellent children's work, providing welcoming refreshments on both sides of the services, and developing live worship music week by week.

As well as the Sunday attendance growing, the number of those formally joining as members of the Church has grown as well from 25 to 33.

We continued a weekly Bible discussion, running ad hoc courses for those interested in exploring Jesus and their own beliefs, and fellowship meals and events to build community.

We were pleased and grateful for our members' efforts in keeping the Toddler Group going. It is hard work for busy people, but providing one is a great way to serve the community and build good relationships with local families.

Other highlights for the year were two baptisms, a well-attended first birthday party celebration for the Church and a popular community carol service.

A new ministry we started this year was working with other Highland Churches to run 'Base Camp', which is a 3-day camp for youth involved in our Churches to have fun and engage with God through the bible. 'Base Camp Local' is a smaller version of this for just an evening very few months.

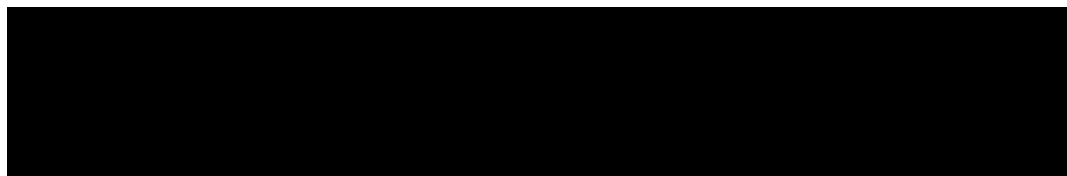
Our Staff member continued to be able to take assemblies in the local school and write regular Thoughts for the week for the local paper. He also took a week to visit supporter Churches in the USA to strengthen the partnership, which helps us keep being able to this work.

Another exciting development in the fulfilment of our aims has been taking on a Pastor in Training. Conner is studying part time at an online theological college called Crosslands, while working 16 hours per week at Hope Church. As well as blessing Hope Church, this is a great opportunity to raise up new ministers to take the message of Jesus elsewhere.

This year has been another busy one in the life and development of Hope Church. While we have worked hard, we are conscious that unless God works, our labours are in vain, so we held weekly and monthly prayer meetings and a couple of weeks of prayer and fasting throughout the year. We have much to be thankful for regarding what has been achieved, but there is still much more to go.

#### Financial Review and Reserves Policy

The charity's principal source of funding through donations and grants. There was a surplus for the period of £17,031 (2024: £23,213). At the year-end there were total funds of £131,572 (2024: £114,541) comprising unrestricted funds of £127,757 (2024: £112,468) and restricted funds of £3,815 (2024: £2,073). The trustees believe that they will be able to meet expenses as they arise.



## Hope Church Aviemore SCIO

### Report of the Independent Examiner for the year ended 31 March 2025

---

I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 4 to 7.

#### 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 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

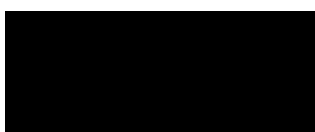
In the course of my examination, no matter has come to my attention

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  
9 Ardross Street  
Inverness  
IV3 5NN

Date : 15<sup>th</sup> December 2025

# Hope Church Aviemore SCIO

## Receipts & Payments Account

Year ended 31 March 2025

	2025			2024		
	General Fund	Restricted Funds	Total Funds	General Fund	Restricted Funds	Total Funds
<b>Receipts</b>						
Gift aid donations	39,187	-	39,187	34,987	2,273	37,260
Other donations	211	-	211	352	-	352
Donations from Organisations	47,210	-	47,210	55,519	-	55,519
Rural Project Conference	845	-	845	-	-	-
Student Pastor	-	12,000	12,000	-	-	-
<b>Total receipts</b>	<u>87,453</u>	<u>12,000</u>	<u>99,453</u>	<u>90,858</u>	<u>2,273</u>	<u>93,131</u>
<b>Payments</b>						
<b>Charitable Activities</b>						
Wages and national insurance	38,366	-	38,366	38,923	-	38,923
Employers pension	1,471	-	1,471	1,350	-	1,350
Pulpit supply	375	-	375	450	-	450
Minister's pastoral expenses	1,751	-	1,751	1,177	-	1,177
Student Pastor	-	4,514	4,514	-	-	-
Staff and Member's Training	1,490	5,244	6,734	1,021	-	1,021
Rent and rates	2,119	-	2,119	2,494	-	2,494
Premises rent	11,494	-	11,494	12,470	-	12,470
Insurance	407	-	407	393	-	393
Books and publications	615	-	615	573	-	573
Subscriptions and licences	971	-	971	1,146	-	1,146
Office supplies and telephone	304	-	304	907	-	907
Bank charges	114	-	114	109	-	109
Other worship costs	427	-	427	150	-	150
Outreach costs	2,066	-	2,066	179	-	179
Hospitality	657	-	657	1,235	-	1,235
Other Missions	3,000	-	3,000	1,500	-	1,500
Childrens ministry	2,849	-	2,849	600	-	600
Transport and mileage	241	-	241	883	-	883
Equipment purchases	1,641	-	1,641	691	-	691
Rural Project Conference	450	-	450	-	-	-
Donations	-	500	500	-	2,273	2,273
Independent examination	984	-	984	936	-	936
Accountancy and bookkeeping	372	-	372	458	-	458
<b>Total payments</b>	<u>72,164</u>	<u>10,258</u>	<u>82,422</u>	<u>67,645</u>	<u>2,273</u>	<u>69,918</u>
<b>Surplus for the period</b>	15,289	1,742	17,031	23,213	-	23,213
<b>Transfer between funds</b>	-	-	-	-	-	-
<b>Surplus after transfers</b>	<u>15,289</u>	<u>1,742</u>	<u>17,031</u>	<u>23,213</u>	<u>-</u>	<u>23,213</u>
<b>Total funds brought forward</b>	112,468	2,073	114,541	89,255	2,073	91,328
<b>Funds carried forward</b>	<u>127,757</u>	<u>3,815</u>	<u>131,572</u>	<u>112,468</u>	<u>2,073</u>	<u>114,541</u>

# Hope Church Aviemore SCIO

## Statement of Balances

### As at 31 March 2025

	Notes	2025			2024		
		£	£	£	£	£	£
		Opening balance	Surplus for period	Closing balance	Opening balance	Surplus for period	Closing balance
Bank account balance		114,541	17,031	131,572	91,328	23,213	114,541
Total cash balances		114,541	17,031	131,572	91,328	23,213	114,541

Represented by:

Unrestricted funds	4						
General				127,757			112,468
Designated assets				-			-
Restricted funds	5						
Special Offerings				2,073			2,073
Student Pastor				1,742			-
				131,572			114,541

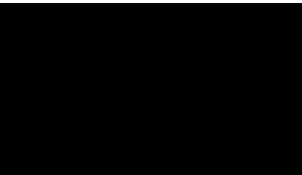
Statement of debtors at 31 March 2025

Gift aid debtor	9,841	9,841
	9,841	9,841

Statement of creditors at 31 March 2025

PAYE/NIC and Pension	2,472	653
Independent Examination	1,032	984
Accountancy and Payroll fees	208	216
	3,712	1,853

The financial statements on pages 4 to 7 were approved by the Trustees on 15th December 2025 and signed on their behalf by the undernoted:



The notes on page 6 to 7 form part of these financial statements.

## Hope Church Aviemore SCIO

### Notes to the Financial Statements for the year ended 31 March 2025

---

#### 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.

##### Funds Structure

For the purpose of the Receipts and Payments account as shown on page 4, funds are defined as follows:

- Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.
- Restricted funds comprise grants and other income received for the objects of the charity as specified by the donor.

#### 2. Related Party Transactions and Trustees' Expenses and Remuneration

The trustees did not receive any remuneration or expenses for their services in the year to 31 March 2025 (2024: £nil), in their capacity as Trustees.



# Hope Church Aviemore SCIO

## Notes to the financial statements

### Year ended 31 March 2025

#### 3. Staff costs and numbers

	2025	2024
	£	£
Gross salaries	42,880	38,923
Employer's Pension contributions	1,471	1,350
	<u>44,351</u>	<u>40,273</u>

The charity had one employee.

#### 4. Unrestricted funds

	Balance at 01.04.24	Receipts	Payments	Transfers	Balance at 31.03.25
	£	£	£	£	£
General Fund	112,468	87,453	(72,164)	-	127,757
<b>Total unrestricted funds</b>	<u>112,468</u>	<u>87,453</u>	<u>(72,164)</u>	<u>-</u>	<u>127,757</u>

##### *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 restricted.

#### 5. Restricted funds

	Balance at 01.04.24	Receipts	Payments	Transfers	Balance at 31.03.25
	£	£	£	£	£
Special Offerings	2,073	-	-	-	2,073
Student Pastor	-	12,000	(10,258)	-	1,742
<b>Total restricted funds</b>	<u>2,073</u>	<u>12,000</u>	<u>(10,258)</u>	<u>-</u>	<u>3,815</u>

##### *Explanation of funds*

*The Special Offerings Fund* - represents funds donated by the congregation for a specific purpose.

*The Student Pastor Fund* - represents funds donated and received specifically to be granted to the Student Pastor to cover costs associated with his studies.