

Broxburn Baptist Church SCIO

Trustees' Report and Financial Statements
Year Ended 30th September 2025

Broxburn Baptist Church

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Broxburn Baptist Church

Church Information

Trustees



Address

Freeland Avenue
Broxburn
West Lothian
EH52 6EG

Bankers

Royal Bank of Scotland
30 Old Linton Road
Newbridge
EH28 8SS

Independent Examiner



Broxburn Baptist Church

Report of the Trustees

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 30th September 2025

Status of Charity and Governing Document

Broxburn Baptist Church SCIO is established by Constitution. The church is a Scottish Charity (No. SC052775) and is recognised by the Inland Revenue under reference number CR41625. It was registered in its current legal form on 1st October 2023. The charity was previously an unincorporated association but changed its legal form to a SCIO the assets of the unincorporated association were transferred to the SCIO on 1st October 2023. It has a single tier structure and as such the trustees are the members of the charity.

Aims and Affiliation

The aims of the church are in line with its Constitution

The church is affiliated to the Baptist Union of Scotland.

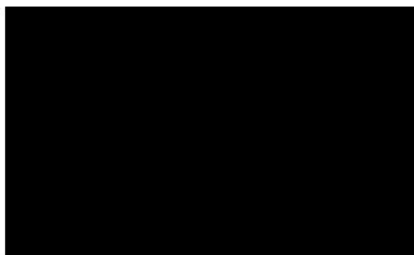
Trustees and Office Bearers

The church is congregational in policy and its day to day running is undertaken by the Office Bearers (the Trustees) and the Deacons. The Office Bearers who served during the year and to the date of this report were as follows:-

Trustees

Treasurer

Secretary



Appointment of Trustees

New Trustees are nominated for appointment by the church members as and when required at a church meeting held for this purpose. There is a fixed term for Trusteeship of 3 years after which a Trustee may be re-elected. Prior to their appointment, new Trustees would have been a church member for some time and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Achievements and Performance

During the year, the church met regularly for worship 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: -in relation to activities:

- Continued Involved with 'Broxburn and Uphall Council of Churches' to provide:
 - regular services at 4 local Care Homes
 - a programme of services during Holy Week
 - involvement in the Community Remembrance Service
 - a joint Advent Service
- Continued a Monthly Coffee Outreach for the local community.
- Continued to employ a Community Pastor to provide
 - a club (Level Up) for pupils of primary school age and interested adults
 - a mother and toddlers' group (The Lighthouse)
 - support for needs in the community
- Continued a Women's Fellowship Group for ladies.
- Continued a monthly community All-age service at 5.30pm on Sundays.
- Continued a monthly Sunday evening Fellowship Communion service

Broxburn Baptist Church

Report of the Trustees

Achievements and Performance (Continued)

In relation to **funding**:

- A small decrease in donations from church members via weekly offerings and Gift Aid donations.
- A small decrease in participation by church members in the Gift Aid scheme.

Financial review

Principal sources of funding

The church receives its funding from church members and adherents by way of offerings and Gift Aid Donations

Reserves

Results for the Year

As a result of a deficit for the year of £4444 the General Fund at 30th September 2025 amounted to £30267 (2024 £37444) Other unrestricted funds totalled £2733 (2024 £2853) giving total funds of £33000 (2024 £37444)

Grant Making Policy

The church makes grants from its tithed gift income to individuals and organisations that are generally known to the Trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Statement on Risk

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

Broxburn Baptist Church

Report of the Trustees

Trustees' Responsibilities

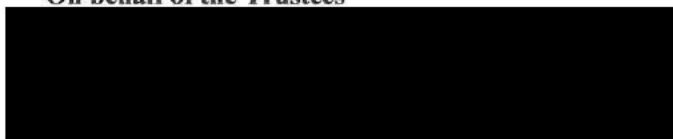
Under legislation relating to charities in Scotland, the Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the church's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the church and comply with relevant disclosure requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the church's financial position and enable the Trustees to ensure that the financial statements comply with the requirements of Section 5 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 1992 flowing therefrom. The Trustees also have general responsibility for taking such steps as are reasonably open to them to safeguard the church's assets and to prevent and detect fraud and other irregularities.

On behalf of the Trustees



Trustee

24-11-25

Dated 24 November 2025

Broxburn Baptist Church

Report of the Independent Examiners to the Trustees for the year ended 30th September 2025

I report on the accounts of the church for the year ended 30th September 2025 which are set out on pages 5 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. 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 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 Examiners' 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

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Date November 2025

Broxburn Baptist Church

Receipts and Payments Accounts

For the year ended 30 September 2025

	Unrestricted Funds			Total	Total
	General Fund	Designated Funds	Restricted Funds	2,025	2,024
	£	£	£	£	£
Receipts					
Offerings	11,298			11,298	14,674
Gift aid Offerings	6,566			6,566	5,771
Tax recovered on gift aid giving					3,074
Rents					6,360
Donations	410			410	1,586
Other income	6,360			6,360	5,912
Total Receipts	24,634	-		24,634	37,377
Payments					
<i>Payments for Charitable activities</i>					
Ministers salary	14,476			14,476	13,518
Employers National Insurance					
Pension	542			542	634
Council Tax	1,419			1,419	1,170
Pulpit Supply	2,201			2,201	1,425
Ministers expenses					
Church & Manse Insurance	1,862			1,862	1,849
Heat & Light & Water	2,772			2,772	3,563
licences	886			886	622
Repairs & Maintenance	470	120		590	2,507
Scottish Baptist Fund	800			800	800
Donations	400			400	125
Computer Expenses	748			748	753
Outreach	148			148	100
Sundry Expenses	834			834	545
Mission gifts	1,200			1,200	200
Stationery & Advertising					
<i>Governance costs</i>					
Independent Examination	200			200	200
legal exps					1,924
Total Payments	28,958	120		28,958	29,935
Deficit/surplus for the year	(4,324)	(120)		-4,444	7,442
Transfers					
Net movement in funds after transfers					
Total funds brought forward	34,591	2,853		37,444	30,002
Total funds carried forward	30,267	2,733	-	33,000	37,444


Broxburn Baptist Church

Statement of Balances

As at 30 September 2025

	2,025		2,024
	£	£	£
Bank & Cash in hand			
Opening balance	37444		
Movement in the year	<u>-4444</u>		
Closing balances		33000	<u>37,444</u>
Total Net Assets		<u>33,000</u>	<u>37,444</u>
Represented by:			
Unrestricted funds			
General		30,267	34,591
Designated Funds			
Fabric Fund		2733	2853
Ministry Support fund		-	-
		<u>33,000</u>	<u>37,444</u>

Approved by the Trustees on November 2021 and signed on their behalf by the undernoted:


Trustee/Treasurer


Trustee

The notes form part of these financial statements.

24-11-25

24/11/25

Broxburn Baptist church

Notes to the Receipts and Payments Accounts

For the year ended 30 September 2025

5 Unrestricted funds	Balance at				Balance at
	1.10.24	Receipts	Payments	Transfers	30.9.25
	£	£	£	£	£
General Fund	34,591	24,634	(28,958)		30,267
<i>Designated funds:</i>					
Fabric Fund	2853		-120		2733
Ministry Support fund	0				0
Total designated funds	2,853		(120)		2,733
Total funds	37,444	24,634	29,078		33,000

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.

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The Fabric Fund represents funds set aside to fund church repairs and renewals