

FRASERBURGH BAPTIST CHURCH SCIO

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
5 APRIL 2025**

Charity Number: SC052781

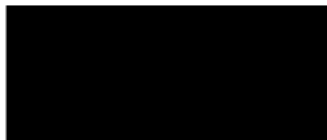
Fraserburgh Baptist Church SCIO
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Reference and administration details

Charity Name	Fraserburgh Baptist Church SCIO
Registered Charity Number	SC052781
Charity's Principal Address	Victoria Street Fraserburgh Aberdeenshire AB43 9PJ

Correspondence Address



Trustees



Committee Administrator

Objectives & activities

Objectives and aims

The charity was established as a SCIO on 29 August 2023 in order to replace Fraserburgh Baptist Church (SC015938). The assets and liabilities of Fraserburgh Baptist Church were transferred to the charity on 29 August 2023.

Charitable Purposes

The Church is affiliated with the Baptist Union of Scotland. The aim of the Church is to worship in Spirit and in truth, build up the members in the faith and to proclaim the Gospel of Jesus Christ in word and in action.

Summary Of The Main Activities

Weekly worship services are held each Sunday to promote spiritual growth to the membership. Various meetings are held during the week including prayer meetings, bible studies and children's meetings

Achievements and performance

During the year, the church continued to provide activities and support for the congregation of the church.

Structure, governance and management

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes a Scottish Charitable Organisation. The charity was created on 29 August 2023.

Trustee Recruitment & Appointment

The Committee members are also the charity trustees for the purpose of charity law. The Committee members were elected by the Church members to serve a 3 year term from February 2023 to February 2026. The members of the church may appoint additional members to the committee at any point during this 3 year term.

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Trustees Annual Report For The Year Ended 5 April 2025

Financial Review

Our main source of funding is the collections uplifted at the Sunday Services where the congregation have the opportunity to give financial assistance to the continuance of the work of the Church.

Receipts for the year ended 5 April 2024 were £51,336 (2024 £65,141) and payments were £39,009 (2024 £65,586) giving a surplus for the period of £12,327 (2024 deficit of £445).

At the end of the financial period the charity held total unrestricted reserves of £32,339 (2024 £20,408) of which £396 (2024 £396) were designated reserves. The Committee members consider this to be sufficient funds in order to continue its activities as present.

Reserves Policy

The Committee's policy is to hold reserves of at least 3 months of the normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the year end were well in excess of this level.

Plans for future periods

Fraserburgh Baptist Church has one service on a Sunday morning with ad-hoc Sunday evening meetings. The midweek Bible reading and prayer meeting is now a hybrid physical meeting in the church lounge with a Zoom option for those unable to attend church physically for whatever reason. This meeting in particular has been an important source of encouragement for the church this year.

We have a small but close congregation with various fellowship get-together times arranged during the year. We continue our childrens' meetings on Monday nights over the winter from October through March and we thank all the parents and families for taking their young children to this meeting.

Our plans for the future continue to prioritise the preaching of God's Word, pastoral care and finding ways both to grow the church and impact the community. Since the resignation of the Paster from January 2024, we have been pleased to continue connections with the Sandhaven Boys Brigade and for a short period hosted a Turning Point Scotland support group. We continue to offer our premises for a Pilates exercise class. Future additional use by groups will be considered on a case-by case basis where the need arises and is considered appropriate and where new gatherings have been initiated by the Church. The "Knit and Natter" group meet on Monday afternoons and "Fitness and Fellowship" meet on Thursday nights.

We have been blessed with many different visiting Preachers and various representative's from Christian Missions both physically and online.

We have concluded the sale of the church manse in June 20205 which has freed up resources to be invested and used as appropriate. At present, we have distributed some monies to 13 different Christian Organisations and Local Charities. We will continue to prayerfully consider long term investment in light of the need, circumstances and how the members unite behind the "evolving" vision for the future of the Church to be developed and progressed. We are also supporting a local high school teacher, over the next two years of

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Trustees Annual Report For The Year Ended 5 April 2025

his Theological Studies whilst also giving opportunity for him to provide the church with more consistent pulpit supply in the church, to develop his ministry and encourage the church over the next year and beyond. God Willing.

Approved by the trustees and signed on their behalf by



Independent Examiner's Report to the Trustees of Fraserburgh Baptist Church SCIO For The Year Ended 5 April 2025

I report on the accounts of the charity for the year ended 5 April 2025 which are set out on pages 6 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity trustees consider that the audit requirement of Regulations 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

[Redacted Signature]

Name: [Redacted]
Professional Body: Non Practicing Member of The Institute Of Chartered Accountants Of Scotland
Address: 10 Perwinnes Rise
Bridge of Don
Aberdeen
AB23 8LJ
Date: 5 August 2025.

Fraserburgh Baptist Church SCIO
Receipts and Payments Account for the year ended 5 April 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Receipts				
Church collections	40,091	-	40,091	46,386
Gift Aid received	8,163	-	8,163	6,214
Donations received	740	-	740	330
Interest received	151	-	151	89
Refunds	1,491	-	1,491	14
Hall hire	700	-	700	100
Employment allowance	-	-	-	12,008
	51,336	-	51,336	65,141
Payments				
Pastors salary	532	-	532	22,486
Pastors telephone	-	-	-	625
Employer's national insurance	-	-	-	2,161
Employer's pension contributions	-	-	-	2,361
Pulpit supply	3,360	-	3,360	1,045
Cleaners wages	3,110	-	3,110	3,120
Rates & Insurances	3,839	-	3,839	5,476
Manse repairs	1,266	-	1,266	-
Church repairs	1,420	-	1,420	-
Heat & light	7,222	-	7,222	7,658
Printing, stationery & advertising	1,421	-	1,421	347
Baptist Union SBF	1,680	-	1,680	1,680
Missions Donations	1,185	-	1,185	15
Equipment repairs & servicing	338	-	338	458
Miscellaneous expenses	417	-	417	338
Love gift	-	-	-	11,000
Gifts	1,385	-	1,385	-
Equipment purchases	7,579	-	7,579	80
Church provisions and catering	1,354	-	1,354	1,138
Downgrade electricity supply cable	2,306	-	2,306	-
Legal fees	595	-	595	5,598
	39,009	-	39,009	65,586
Surplus/(Deficit) for year	12,327	-	12,327	(445)

In the prior year restricted income totalled £3,060 and unrestricted income totalled £62,081.

In the prior year restricted expenditure totalled £3,069 and unrestricted expenditure totalled £62,526.

The Notes on page 7 form an integral part of these accounts.

The above statement excludes funds raised on behalf of other charities which were paid across during the year.

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Statement of Balances as at 5 April 2025

	2025 £	2024 £
Bank and cash in hand		
Opening balances	20,408	20,853
(Deficit)/Surplus for the year	12,327	(445)
Closing balances	<u>32,735</u>	<u>20,408</u>
 Reserves		
General unrestricted reserves	32,339	20,012
Designated reserves	396	396
Total reserves	<u>32,735</u>	<u>20,408</u>
 Assets		
Church building	60,000	60,000
Manse	30,000	30,000
Fixtures & Equipment	73,553	73,553
Gift aid receivable – unrestricted funds	6,749	8,163
	<u>170,302</u>	<u>171,716</u>
 Liabilities		
	<u>-</u>	<u>-</u>

The Notes on page 8 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by


 Committee Administrator

Date: 3/8/2025

Fraserburgh Baptist Church SCIO

Notes to the Accounts

1. Basis of accounting

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

2. Incoming resources

All voluntary income (e.g. offerings and donations) are accounted for when received.

Tax recovered on Gift Aid donations is accounted for when received.

Bank interest is accounted for when received.

3. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are those that the trustees have set aside for a particular purpose.

Restricted funds are those that have received for a particular purpose, as specified by the donor.

4. Related party transactions

During the year Rev Robert Brown, a trustee, received a pastor salary of £532 (2024 £22,486). These payments were made by the charity for his work done within the church as pastor and not for his services as a trustee.

5. Movement In Funds

	At 5 April 2024	Incoming Resources	Resources Expended	Transfers	At 5 April 2025
	£	£	£	£	£
Unrestricted Funds					
General unrestricted funds	20,012	51,336	(39,009)	-	32,339
Designated funds	396	-	-	-	396
	20,408	51,336	(39,009)	-	32,735

Designated funds represent amounts which have been set aside to support the children's activities within the church, in particular the children's meeting and the Saturday night children's club.