

Haddington Community Church

Scotland · Charity number SC053014

Details

Status	Active
Legal form	Unincorporated association
Registered	2023-12-14
Register	View on the OSCR register

Contact

Address 33 Meadowpark
Haddington
EH41 4DS

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

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

Objectives: The Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	1
2024-12-31	£201,853	£95,006	-	1

Haddington Community Church

Scotland - Charity number SC053014

Accounts

**Haddington Community Church
Annual Report and Financial Statements
For the Period Ended 31 December 2024**

Charity registration number: SC053014

Haddington Community Church
Annual Report and Financial Statements
For the Period Ended 31 December 2024

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Haddington Community Church

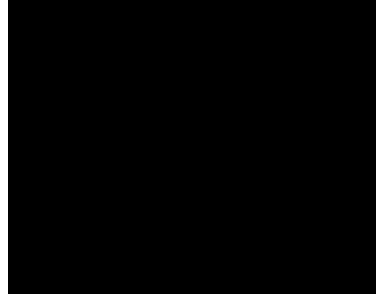
Charity Reference and Administrative Details

For the Period Ended 31 December 2024

Charity registration number

SC053014

Trustees



Registered office

33 Meadowpark
Haddington
EH41 4DS

Bankers

Royal Bank of Scotland
Haddington
32 Court Street
Haddington
EH41 3NS

Haddington Community Church

Trustees' Annual Report

For the Period Ended 31 December 2024

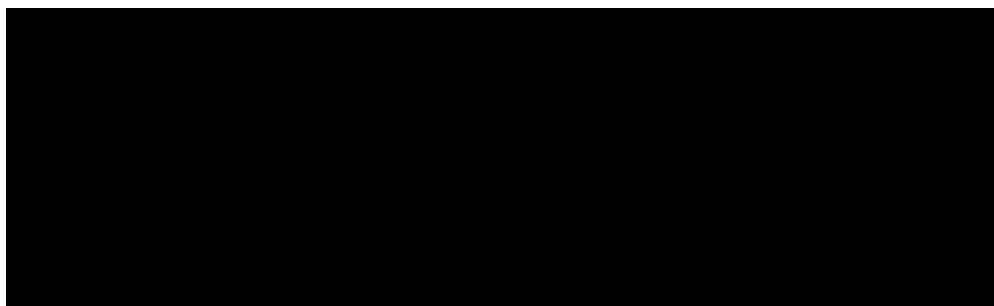
The Trustees present their report and the independently examined financial statements of the charity for the period ended 31 December 2024. This is the first year the trustees present an annual report and consequently, hence are no comparative figures. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Trustees of the charity

The charity was registered with the Office of the Scottish Charity Regulator on 14 December 2023. The Congregation is governed and administered by elected office bearers and its minister. The Kirk Session, being the minister and elected Elders, has responsibility for spiritual oversight financial matters. Under Charity Law, the Kirk Session are deemed to be the trustees of the Congregation as those with responsibility for day to day management and control.

The Finance Committee has responsibility for the whole temporal affairs of the Congregation and are also trustees of the charity.

The trustees who have served during the period and since the period end were as follows:



Charitable Objectives

The Congregation aims to maintain the public worship of God and to foster Christian fellowship; to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need; to uphold and further the interests of the Free Church of Scotland; and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

Activities and Performance

This year we are grateful to God that throughout 2024 we were able to continue to meet weekly on Sundays for public worship. As part of these services we also have a Kids' Church and creche programme to help teach the younger children who are part of the church. We have seen growth in attendance on Sundays and were able to welcome 19 new people in membership of the Church. Our Community Groups continued, which enable people to study the bible in smaller numbers, while also developing relationships with one another and include monthly opportunities to each together and enjoy fellowship. Our bi-weekly teens bible study and seniors bible studies continued, as did our weekly 'Mums and Prechoolers' group. We continued to invest in training through the Minister in Training role in collaboration with Edinburgh Theological Seminary. We've also been encouraged by our connection with the wider Free Church denomination and have supported a number of the congregation to attend Free Church Youth Camps, both as helpers and campers.

Financial review

The Church made a surplus for the period of £106,847. This was largely due to the initial transfer of funds at the registration of the Church as a charity of £102,385. These funds had been collected over the past few years by the parent charity of the church as the Church plant was planned and then launched. The Church had run for five years before becoming a fully sanctioned charge within the Free Church of Scotland, and in

Haddington Community Church

Trustees' Annual Report

For the Period Ended 31 December 2024

that time funds had been donated to the parent charity for the restricted purpose of the Haddington Community Church. This included a sizeable one off donation at the outset of the fundraising.

These funds are being held by the Church's parent charity and once the Church is able to open a bank account of its own, these funds will be transferred into the account in the name of Haddington Community Church. They represent unrestricted funds in the hands of the trustees of Haddington Community Church.

As a result of a deficit for the year of £2,038 (excluding the aforementioned the initial transfer of £102,385), the church held total funds amounting to £106,847 at the year end, split between the unrestricted fund of £100,347 and restricted funds of £6,500.

The Trustees aim to hold reserves out of unrestricted funds amounting to three-months worth of the operating expenditure of the Church. At the financial year end, the Trustees are satisfied that the reserves policy is met.

Plans for Future Periods

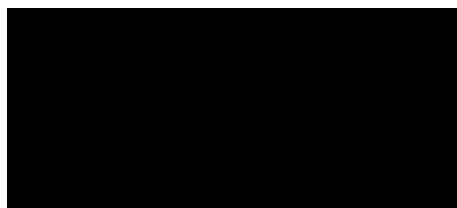
Our objectives as a Church remain the same, and our hopes are to be able to include more people in the life of the Church by strengthening connections with the community. We're also looking to continue to deepen peoples commitment to living out the Christian faith, and their relationships with one another. One specific plans which we are exploring is the possibility of purchasing a building for the Church, to enable us to serve our community in a wider variety of ways, and to give us a long term and stable home as a congregation. We are also hoping to welcome a children/youth/family worker to the Church who will be externally funded, but will serve within Haddington Community Church.

Structure, governance and management

Haddington Community Church is a charity established by Constitution. It is a Scottish Charity registered with OSCR (No. SC053014)

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Service Team members). Any election process must involve the communicant members of the Congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles 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 as well as the responsibilities of their office within the Congregation as Elder or Service Team member.

Approved by the board of Trustees on 30 September 2025 and signed on its behalf by:



30 September 2025

Haddington Community Church

Independent Examiner's Report to the Trustees of Haddington Community Church

For the Period Ended 31 December 2024

I report on the accounts of the charity for the period ended 31 December 2024, which are set out on pages 7 to 13.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 as amended (the Regulations).

The charity's trustees consider that the audit requirement of regulation 10(1) (a) to (c) of the 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 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

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 8 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
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houston Road
Livingston
EH54 5FD

Date: 30 September 2025

Haddington Community Church

Statement of Financial Activities

For the Period Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total Funds £
Income and endowments from:				
Donations	2	87,062	12,000	99,062
Other	3	102,791	-	102,791
Total income and endowments		189,853	12,000	201,853
Expenditure on:				
Charitable activities	4	89,506	5,500	95,006
Total expenditure		89,506	5,500	95,006
Net income / (expenditure)		100,347	6,500	106,847
Reconciliation of funds:				
Total funds brought forward	8	-	-	-
Total funds carried forward	8	100,347	6,500	106,847

All income and expenditure derive from continuing activities.

Haddington Community Church

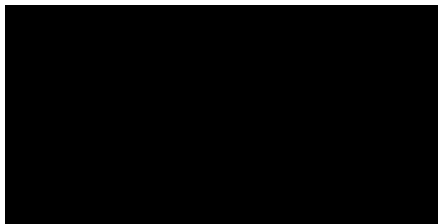
Statement of Financial Position

As at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Note	2024 Total Funds £
Current assets				
Debtors	100,347	6,500	7	106,847
Net current assets	<u>100,347</u>	<u>6,500</u>		<u>106,847</u>
Charity Funds				
Restricted funds		6,500	8	6,500
Unrestricted funds	100,347		8	100,347
Total charity funds	<u>100,347</u>	<u>6,500</u>	8	<u>106,847</u>

The financial statements were approved and authorised for issue by the Trustees on 30 September 2025.

Signed on behalf of the board of trustees



30 September 2025

The notes on pages 9 to 14 form part of these financial statements.

Charity registration number: SC053014

Haddington Community Church

Notes to the Financial Statements

For the Period Ended 31 December 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

Haddington Community Church is an registered charity registered in Scotland. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are included within the Trustees' Annual Report on pages 4 – 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland', and the Charities and Trustee Investment (Scotland) Act 2005.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in Pound sterling (£) which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be received.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Haddington Community Church

Notes to the Financial Statements

For the Period Ended 31 December 2024

(e) Charitable activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

(f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

(g) Financial instruments

Financial instruments are recognised in the Charity's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value rate of interest. Financial assets classified as receivable within one year are not amortised.

Cash at bank and in hand includes short term highly liquid bank accounts with a short maturity of three months or less.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

(h) Pensions

The charity operates a defined contribution scheme. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

(i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Tax

The charity is exempt from tax on its charitable activities.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Haddington Community Church

Notes to the Financial Statements

For the Period Ended 31 December 2024

2 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Offerings & Donations	72,243	6,500	78,743
Grants	-	5,500	5,500
Gift aid	14,819	-	14,819
	<u>87,062</u>	<u>12,000</u>	<u>99,062</u>

3 Other income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Bank interest	406	-	406
Miscellaneous donation from parent charity	102,385	-	102,385
	<u>102,791</u>	<u>-</u>	<u>102,791</u>

The miscellaneous donation of £102,385 was received from the supporting parent charity on the registration of Haddington Community Church as an independent charity. These funds had been held as designated for the use of Haddington Community Church and were transferred at the registration of the charity on 14 December 2023.

These funds had been collected over the past few years by the parent charity of the church as the Church plant was planned and then launched. The Church had run for five years before becoming a fully sanctioned charge within the Free Church of Scotland, and in that time funds had been donated to the parent charity for the restricted purpose of the Haddington Community Church. This included a sizeable one off donation at the outset of the fundraising.

The funds that had been donated and designated for Haddington Community Church were given for the charitable activities of Haddington Community Church and as such are attributable to unrestricted funds.

Haddington Community Church

Notes to the Financial Statements

For the Period Ended 31 December 2024

4 Analysis of expenditure on charitable activities

Charitable activities	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Direct costs			
Staff costs	2,745	5,500	8,245
Central funds	38,244	-	38,244
Charitable activities	47,017	-	47,017
Grants and donations	5 1,500	-	1,500
	<hr/> 89,506	<hr/> 5,500	<hr/> 95,006

5 Analysis of grants and donations

The total grants paid to institutions during the period was as follows:

	2024 Total Funds £
OMF International (UK)	1,500

6 Trustees' remuneration and expenses

The minister was paid from the Free Church of Scotland central funds for his office as minister and was reimbursed by the congregation for expenses incurred in that role, including housing allowance as the congregation does not have a manse.

	2024 Total Funds £
Housing allowance	21,129
Allowance for council tax and utilities	3,704

During the period, five trustees were reimbursed expenses of £5,525.

In addition three trustees received contributions towards camp fees during the year of £528. These payments were part of the charitable activities of the congregation and were open to all members of the congregation.

Haddington Community Church

Notes to the Financial Statements

For the Period Ended 31 December 2024

7 Debtors

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Prepayments and accrued income	458	-	458
Gift aid debtor	14,819	-	14,819
Other debtors	85,070	6,500	91,570
	<u>100,437</u>	<u>6,500</u>	<u>106,847</u>

Other debtors of £91,570 is a balance held by the parent charity on behalf of Haddington Community Church. The balance is held in a bank account designated for Haddington Community Church and is recognised as a liability in the accounts of the parent charity. Due to difficulties in opening a bank account, the funds have continued to be held by the parent charity, and will be transferred into an account of Haddington Community Church when it is able to open its own bank account.

The trustees are satisfied that these funds are certain to be received in future, and therefore have recognised these funds as a debtor balance.

8 Analysis of Staff Costs

	2024 Total Funds £
Salaries and wages	8,245

The average number of employees during the year was 1. No employee had employee benefits in excess of £60,000.

9 Analysis of Net Assets Among Funds

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Current assets	100,347	6,500	106,847
	<u>100,437</u>	<u>6,500</u>	<u>106,847</u>

Haddington Community Church

Notes to the Financial Statements

For the Period Ended 31 December 2024

10 Fund reconciliation

Unrestricted funds

	Balance at 14 Dec 2023 £	Income £	Expenditure £	Balance at 31 Dec 2024 £
General Fund	-	189,853	89,506	100,347

Restricted funds

	Balance at 14 Dec 2023 £	Income £	Expenditure £	Balance at 31 Dec 2024 £
Minister in Training	-	5,500	5,500	-
Manse Fund	-	6,500	-	6,500
	-	12,000	5,500	6,500

Fund descriptions

a) Unrestricted funds

General Fund – represents unrestricted funds which the Trustees are free to use in accordance with the charitable objectives.

b) Restricted funds

Minister in Training – represents funds received to support the employment of a minister in training.

Manse Fund – represents funds received towards the future cost of a Church Manse.