

SCOTTISH CHURCH HERITAGE RESEARCH LTD

(A company limited by guarantee)

Scottish Charity No: SC030029

Company No: SC205596

Annual Report & Financial Statements

For the year ended

31 March 2026

69 Trinity Road
EDINBURGH
EH5 3HS

SCOTTISH CHURCH HERITAGE RESEARCH LTD

Annual Report & Statement of Account

Year ended 31 March 2026

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The trustees (who are also the directors of the company for the purposes of company law) present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

Objectives & Activities

The company's main purpose and activity is the continuation and eventual completion of the Places of Worship in Scotland (POWiS) project. Started in 2003 this major long-term project aims to locate, identify, describe and illustrate all sites and buildings used for worship in Scotland; and to provide a database, and a permanent online record of these sites which is supported by voluntary contributors and easily accessible to the public. The term "Places of Worship in Scotland" (POWiS) is being used to replace the more obscure "Scottish Church Heritage Research" (SCHR) in our general communications.

Achievements & Performance

In 2025-26 despite the limitations of there being only a small team of active voluntary members, SCHR has again made a significant contribution to the recording of places of worship in Scotland and through its new website has promoted a wider knowledge and understanding of this important part of Scotland's heritage.

The Board has continued to make progress in the work of updating its software and archives, to provide a more robust and streamlined database and more easily accessible website for Places of Worship in Scotland (POWiS). The reduction in overheads has considerably reduced our outgoings but introducing a new website comes at a cost. More material has been digitized and the amount of paperwork and pamphlets has been considerably reduced.

Our work of recording, archiving and presentation continues to progress with support in other ways by the Board, members, donors, and many other contributors. Progress so far and for the future relies on unpaid voluntary efforts of the individual directors and trustees of the board and help from other voluntary contributors.

The main repository now lists over 12,099 sites of places of worship with much of the time being spent on updating our existing inventory and adding new material. We have a considerable archive of material not yet uploaded to our website. Greater Glasgow and Ayrshire have been updated more fully than other areas. There is considerable material on the Edinburgh and Lothians area due to start being uploaded shortly. Other information comes from phone calls and emails to SCHR, sometimes with offerings of images and corrections to web entries. This new material continues to be added to our collections and is processed as soon as our limited resources allow.

The Trustees are also in discussions with other bodies to secure the database and continue to make it available to the General Public.

The company has a modest budget and keeps financial outlays to the minimum practicable. It is supported financially in a limited way by the subscriptions of members and donations of a small number of continuing donors not all of whom are members of the company.

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Management and Operations

The Board is committed to ensuring that its database and website are friendly and easy to use for contributors and the wider public. It is also intended to develop the engagement and interlinking of POWIS with other databases and heritage organisations.

The switchover to digital only operation has had to be gradual and carefully considered to ensure a low cost, light touch operation, good quality editorial control, and robust but easily accessible data storage. A new software platform for the database is now established and work is continuing on a new website supporting and drawing from what is known as the open data community. Key principles agreed by the Board include capacity to utilize and draw from the Wikimedia family of Internet platforms and to apply Creative Commons protocols to data and images.

Current Challenges

Ensuring that we have full and accurate text entries with illustrations for all the all the side entries will be the work of many years. The importance and urgency of this work is increasing rapidly as more and more churches are going to be given up by the main Christian denominations, in particular the Church of Scotland. Only some of these redundant churches have been fully surveyed and written up. Many churches are being altered and increasing numbers are being sold for use by other faiths or denominations, or for secular purposes.

More encouragingly, other denominations and new independent congregations are taking over redundant churches or opening new places of worship. All such changes are being included in the SCHR records or on the website as opportunities arise.

Website

Images and information continue to be added to the website when they become available. The new website has now been in operation since April 2023. This was fortunate as our previous website collapsed in March 2023 and we were unable to resuscitate it. This new website will link better with other sites and also make it easier to access and to search for items on the site. This is being assisted by academic contacts across the country who recognize the value of the information which we currently hold and will gather in the future.

The addition of material to the website is a major bottleneck in our work. Inevitably the process is slowed by the need for editorial and quality control. The Board hopes that the process of filling out and illustrating site entries will be made easier for contributors and much quicker for POWIS by links with Wikimedia platforms and data sets. Consistency in the form and accuracy in the content of entries are vital. It is time-consuming but necessary to correct errors and inconsistencies of entries.

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Archives and Collections

New material contributed by our team is added to our collections some of it by new volunteers in different parts of Scotland and is processed for the website as soon as possible.

New information – such as updates, corrections and additional sites - also comes from phone calls and emails to POWIS, sometimes with offerings of images. With the new website now fully operational, it is hoped to increase substantially the numbers of contributors and produce good quality input to the POWIS website.

As previously mentioned, a major bottleneck is the editorial process of checking and uploading material to the website. This is inevitably slow and incremental since it requires close supervision to ensure consistency in the form and content of entries and that correct procedures are followed for the actual entering of data on to the website. Once entered on the web it is time-consuming to correct errors and inconsistencies.

Outreach

POWIS continues to receive unsolicited emails, letters, and phone calls on a wide range of matters related to church activities. Many of these queries are outwith our competence to answer or help. A lot, however, offer positive feedback, additional information, corrections or illustrations for our website from others. Replying to all these is an important but time-consuming aspect of our outreach.

Volunteers

Currently SCHR and the Places of Worship project are entirely dependent on the work of volunteers. Members of the Board of Trustees and of the Advisory Board do not claim for costs of attendance at meetings, and provide their services and expertise voluntarily, and like the other volunteers are not reimbursed for any costs incurred in their work for SCHR.

Management Changes

There have been no changes to the Board.

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Financial Review

There was a minor deficit this year (£36). The outgoings have decreased with the main costs being for the backing up of the database to maintain its safety. The income is really only from memberships and donations with former slightly down but the latter also down up on last year. There was a substantial donation of £700 which brought down the deficit. At 31 March 2026 the charity held in the bank account £6,678 (compared with £6,714 a year earlier).

The company has a modest budget and keeps financial costs to the minimum practicable. Outgoings are low but sufficient for the Charity to maintain its present level of activity and to complete its transition to a digital operation.

Income to meet the basic running costs of SCHR is at a low level, Currently SCHR has no sources of regular or one-off grant income. It is supported financially in a limited way by the subscriptions of members and donations of a small number of continuing donors not all of whom are members of the company.

This is not of immediate concern but significant fund raising will be required for the company to accelerate POWIS on a larger scale. Basic operations of recording seem to be less attractive to grant sponsors than activity and events for public participation and events. The Board, however, is working to ensure that reliance on the efforts of unpaid volunteers with their own computer and photographic equipment, will be robust and sustainable.

Structure, Governance & Management

The charity is controlled by its governing document, the Memorandum & Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. The Memorandum and Articles make detailed provision for membership, operation of the company under a board of Directors/Trustees, and for possible wind up of the company.

Membership of the company is open to applications. Membership is subject to approval by the Board and has annual contribution - currently £26 per annum, towards the cost of activities.

The appointment and reappointment of Directors/Trustees is confirmed annually at the AGM of the Company. The board currently comprises 4 Directors /Trustees who, for the time being, also serve as the operational and editorial team for POWIS. The Board meets regularly but remotely by Zoom or Teams to oversee the continuing transition to digital only operations and backup. The Directors/Trustees are unpaid and provide their own IT equipment supported by the company's software and data storage.

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Reference & Administrative Information

Charity and Company Name: Scottish Church Heritage Research Ltd

Charity Number: SC030029

Company Number: SC205596

Registered Office 69 Trinity Road, Edinburgh, Scotland, EH5 3HS

Trustees Mr F Reynolds – Chairman
Mr I Holland - Treasurer
Mr T J Kelly – Secretary
Mr P Kershaw

This report, which has been prepared in accordance with the provisions for small companies under part 15 of the Companies Act 2006, was approved by the trustees on 10/04/2026 and signed on their behalf by:



.....
Mr F Reynolds - Chairman

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Independent Examiner's Report

I report on the financial statements of Scottish Church Heritage Research Ltd for the year ended 31 March 2025 which are set out on pages 9 to 13.

Responsibilities and basis of report

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations") and the Companies Act 2006.

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations or company law and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Regulations; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the above and I have found no other matters that require drawing to your attention.



W. Alastair Cattanach, MIOD
230 Colinton Road
Edinburgh
EH14 1DL

20th April 2026

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Statement of Financial Activities (incorporating Income & Expenditure Account)

Year ended 31 March 2025

	<u>Notes</u>	<u>2025/26</u> <u>Total</u> <u>£</u>	<u>2024/25</u> <u>Total</u> <u>£</u>
Receipts			
<i>Voluntary Receipts:</i>			
Donations		830	1,382
		<u>830</u>	<u>1,382</u>
<i>Receipts from Charitable Activities:</i>			
Memberships		169	186
Gift Aid		0	0
Refund of Bank Charges		0	0
		<u>999</u>	<u>1,568</u>
Total Receipts			
Payments			
Cost of Charitable Activities	3	(1,035)	(1,571)
Governance Costs	4	0	0
		<u>(1,035)</u>	<u>(1,571)</u>
Total Payments			
Surplus / (Deficit) for the year		<u>(36)</u>	<u>(3)</u>

All funds are unrestricted.

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. The notes on pages 11 to 13 form an integral part of these accounts.

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Balance Sheet

At 31 March 2025

<u>Notes</u>	<u>2025/26 Total £</u>	<u>2024/25 Total £</u>
Funds Reconciliation		
Bank Balances at 31 March 2025	6,714	6,717
Surplus / (Deficit) for year	(36)	(3)
	<u>6,678</u>	<u>6,714</u>
Bank Balances at 31 March 2026	<u>6,678</u>	<u>6,714</u>
Bank Balances		
Current Account	6,678	6,714
	<u>6,678</u>	<u>6,714</u>
Bank Balances at 31 March 2026	<u>6,678</u>	<u>6,714</u>

Liabilities

All liabilities were settled before the year end

All funds are unrestricted.

The directors confirm that for the financial period ended 31 March 2026: -

- the company was entitled to exemption under section 477 of the Companies Act 2006, and
- no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, the accounts have been examined by an independent examiner whose report is on page 8.

The directors acknowledge their responsibilities for complying with the requirements of the 2006 Companies Act with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the 2006 Companies Act. The notes on pages 11 to 13 form an integral part of these accounts.

Approved by the trustees on 10/04/2026 and signed on their behalf by:



Mr F Reynolds - Chairman

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Notes to the Financial Statements

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with: -

- (a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (b) The Charities Accounts (Scotland) Regulations 2006 as amended
- (c) The Companies Act 2006
- (d) Financial Reporting Standard 102 (FRS102) (Effective January 2015),
- (e) Charities Statement of Recommended Practice (FRS 102) (Effective January 2015)

1.2 The charity meets the definition of a public benefit entity as defined by FRS102.

1.3 The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Form of Financial Statements

The charity maintains two types of funds for accounting purposes: -

- (a) A general unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity, and
- (b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. No restricted funds are currently held.

2.2 Income

(a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.

(b) Where income has related expenditure the income and related expenditure are reported gross in the SOFA.

(c) Funds received in advance and which specifically relate to a future accounting period are treated as deferred income.

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2.3 Expenditure & Liabilities

- (a) Expenditure is accounted for on an accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

2.4 Debtors & Prepayments

- (a) Debtors are recognised at the settlement amount due
- (b) Prepayments are valued at the amount prepaid

2.5 Cash

Cash at bank and in hand includes cash and bank deposits repayable on demand.

2.6 Creditors

- (a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.7 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

2.8 Financial instruments

The company only has basic financial assets and liabilities. These are recognised at the amount payable or receivable.

3 Trustee Remuneration & Expenses

- (a) There were no trustees' remuneration or other benefits for the year ended 31 March 2026.
- (b) Expenses No trustees were reimbursed for expenses incurred in the year ended 31 March 2026.

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4. COST OF CHARITABLE ACTIVITIES

	2025/26 Total £	2024/25 Total £
Insurance	0	0
Computing	(928)	(1,109)
Stationery & Printing	0	0
Subscriptions	(35)	(35)
Companies House	0	(34)
Governance		
Bank Charges		
Rent	(50)	(60)
Miscellaneous	(21)	(333)
	<u>(1,035)</u>	<u>(1,571)</u>

