

*Scottish Charity No. SC052822*

# **Granton Baptist Church SCIO**

**Trustees' Report and Financial Statements**  
*For the year ended 30 September 2025*

# Granton Baptist Church SCIO

## Contents of the Financial Statements *for the year ended 30 September 2025*

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# Granton Baptist Church SCIO

## Report of the Trustees for the year ended 30 September 2025

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

**Registered office**  
99 Crewe Road North  
Edinburgh  
EH5 2NW

**Bankers**  
Royal Bank of Scotland  
36 St Andrew Square  
Edinburgh  
EH2 2YB

**Solicitors**  
Messrs MacRoberts  
152 Bath Street  
Glasgow  
G2 5TB

### Status of Charity and governing document

Granton Baptist Church SCIO (SC052822) is a Scottish Charitable Incorporated Organisation (SCIO) and is established by Constitution. It was registered in its current legal form on 19 September 2023. The charity was previously an Unincorporated Organisation, Granton Baptist Church (SC005818).

### Aims and affiliation

The aims of the church are in line with its Mission Statement – “*The making and maturing of disciples of Jesus Christ in the power of the Holy Spirit to the glory of God*”. 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 and the Deacons Court. The Deacons Court comprises the Pastor/s and Deacons. The Office Bearers who served during the year and to the date of this report were as follows:

#### Trustees/Deacons Court

Mr David Roland Duncan	Mr Colin Dunsire	(appointed June 2025)
Mr Swang Musa	Mr Pat Parker	(resigned April 2025)
Mr Chris Welsh		

<i>Treasurer</i>	Vacant	
	Mr Pat Parker	(resigned April 2025)

<i>Interim Treasurer</i>	Mrs Elaine Scott	(April 2025 to January 2026)
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<i>Secretary</i>	Mr Chris Welsh	
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<i>Bookkeeper</i>	Mrs Pamela Dunsire	(appointed January 2026)
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<i>Pastor</i>	Rev Gordon Weir	
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Title deeds to the properties owned by the Church or in which the Church has a secured interest are held in the name of the Church.

### Appointment of Trustees

Trustees, who are also elected deacons, are appointed by the Church on a rolling 3-year appointment. The deacons/trustees are appointed by the church fellowship (deacon’s elections are held every year). Prior to their appointment, new Trustees/Deacons 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.

### Achievements and performance

During the year, the church met regularly for worship and carried out various activities in pursuit of the above stated aims. During the year, the church membership remained at 67.

# Granton Baptist Church SCIO

## Report of the Trustees for the year ended 30 September 2025

### Achievements and performance (continued)

#### In relation to **activities**:

- Training/teaching young people through the work of Junior Church.
- Taking part in the Care Van Project run by Bethany and Edinburgh City Mission, providing hot soup, rolls and clothing to homeless persons.
- House groups held fortnightly or monthly offering fellowship, prayer and encouragement.
- Support to local community through provision of food products through 'Food Bank Plus'.
- Support to local community 'incomers' through 'Fresh Start', providing basic household products and utensils.
- Brew and Blether replaces Wellbeing Space.

#### In relation to **funding**:

- Continued monitoring of income and expenditure particularly with respect to salaries, electricity, gas and water.
- Special offerings taken on anniversary weekend with tithes given to a known previously approved work.
- A careful check is kept on increased costs of pensions, repairs and fuel.

The Church is grateful to have received legacies from the estates of former members, which we hope to direct towards specific projects.

### Financial review

#### *Principal sources of funding*

The church receives its funding by way of weekly offerings and gift aid donations.

#### *Results for the year*

The financial statements for the year are set out in pages 4 to 8. The Receipts and Payments Account on page 4 reflects a surplus of £82,601 (2024: deficit of £27,790).

#### *Reserves*

It is the policy of the church to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund on page 4 at 30 September 2025 amounted to £211,530 (2024: £126,948), which is above the required level.

Total reserves, including restricted funds, amounted to £217,464 (2024: £134,863).

### Donations and gifts

The church makes donations 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.

### *Approved by Trustees and signed on their behalf by:*

Signed by:  
  
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**Chris Welsh**  
*Trustee/Secretary*

29.03.2026

Date: .....

# Granton Baptist Church SCIO

## Report of the Independent Examiner to the Trustees for the year ended 30 September 2025

I report on the accounts of the church for the year ended 30 September 2025 which are set out on pages 4 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 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.

Signed by:  
  
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**Juan Herbst CA**  
*Director*

Innes & Partners Limited  
Chartered Certified Accountants

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

08.04.2026

Date: .....

# Granton Baptist Church SCIO

## Receipts and Payments Account for the year to 30 September 2025

	Notes	General fund £	Restricted funds £	2025 Total £	2024 Total £
<b>Receipts</b>					
Gift aided donations		22,665	-	22,665	29,027
Freewill offerings		10,301	-	10,301	4,030
Open offerings		10,698	-	10,698	5,855
Special offerings		5,365	-	5,365	6,481
Legacy income		137,415	-	137,415	22,410
Baptist Union resource grant		-	2,513	2,513	6,030
Foodbank income		-	6,176	6,176	3,254
Gift Aid reclaimed		-	-	-	7,278
Hall hire		7,699	-	7,699	7,342
Other donations		728	-	728	3,135
Bank interest		-	-	-	1,129
Sundry income		-	-	-	377
<b>Total receipts</b>		<b>194,871</b>	<b>8,689</b>	<b>203,560</b>	96,348
<b>Payments</b>					
Staff costs	3	35,863	9,867	45,730	47,792
Pastors expenses		288	-	288	-
Pulpit supply		285	-	285	389
Manse repairs		4,630	-	4,630	8,456
Church repairs and maintenance		10,246	-	10,246	7,079
Utilities		17,338	-	17,338	18,020
Council tax and water rates		2,439	-	2,439	5,505
Insurance		4,156	-	4,156	4,175
Office costs		5,133	-	5,133	4,401
Equipment		372	-	372	272
Cleaning costs		5,361	-	5,361	5,083
Youth expenditure		1,745	-	1,745	50
Fellowship costs		1,995	33	2,028	3,583
Foodbank costs		-	8,124	8,124	4,453
Grants and donations	4	1,006	-	1,006	2,603
Baptist Union payments		2,400	-	2,400	2,400
Professional fees		6,094	-	6,094	5,255
Independent examination fees		780	-	780	726
Other expenditure		2,804	-	2,804	3,896
<b>Total payments</b>		<b>102,935</b>	<b>18,024</b>	<b>120,959</b>	124,138
<b>Net increase/(decrease) increase in cash before transfer:</b>		<b>91,936</b>	<b>(9,335)</b>	<b>82,601</b>	(27,790)
<b>Transfer between funds</b>	5/6	<b>(7,354)</b>	<b>7,354</b>	-	-
<b>Net increase/(decrease) increase in cash for the year</b>		<b>84,582</b>	<b>(1,981)</b>	<b>82,601</b>	(27,790)
<b>Cash balance brought forward</b>		<b>126,948</b>	<b>7,915</b>	<b>134,863</b>	162,653
<b>Cash balance carried forward</b>	5/6	<b>211,530</b>	<b>5,934</b>	<b>217,464</b>	134,863

# Granton Baptist Church SCIO

## Statement of Balances as at 30 September 2025

	Notes	Opening balance £	2025 Surplus for year £	Closing balance £	Opening balance £	2024 (Deficit) for year £	Closing balance £
<b>Total cash balances</b>		<b>134,863</b>	<b>82,601</b>	<b>217,464</b>	162,653	(27,790)	134,863
<b>Represented by:</b>							
<b>Unrestricted fund</b>	<b>5</b>						
General fund				211,530			126,948
<b>Restricted funds</b>	<b>6</b>						
Basic Bank upkeep fund				4,103			6,051
Picks and Sticks fund				246			246
Social responsibility fund				1,585			1,618
Community worker fund				-			-
				<b>217,464</b>			<b>134,863</b>
<b>Statement of assets at 30 September 2025</b>							
<b>Properties (at valuation)</b>							
Church halls, 28/29 Crewe Road Gardens, Edinburgh				450,000			450,000
Church auditorium, 99 Crewe Road North, Edinburgh				450,000			450,000
Manse, 6 Grigor Gardens, Edinburgh				400,000			400,000
				<b>1,300,000</b>			<b>1,300,000</b>
<b>Gift Aid reclaim</b>				<b>16,415</b>			<b>7,836</b>
<b>Statement of liabilities at 30 September 2025</b>							
Tax and payroll creditors				528			879
Accounting fees				2,400			1,560
Independent examination fee				819			780
				<b>3,747</b>			<b>3,219</b>

29.03.2026

The financial statements on pages 4 to 8 were approved by the Trustees on ..... and signed on their behalf by the undernoted:

Signed by:

*Chris Welsh*

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Chris Welsh  
Trustee/Secretary

The notes on page 6 to 8 form part of these financial statements.

# Granton Baptist Church SCIO

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## Notes to the Financial Statements for the year ended 30 September 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.

#### **Receipts and Payments Account**

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 church without further specified purpose and are available as general funds.

**Restricted** funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

# Granton Baptist Church SCIO

## Notes to the financial statements for the year ended 30 September 2025

### 2. Transactions with Trustees and related parties

No Trustees received remuneration for their position as Trustees during the year to 30 September 2025 (2024: nil). 3 (2024: 3) Trustees received reimbursement for Church expenses during the year totalling £13,396 (2024: £5,038). Rev Gordon Weir is employed as the Pastor of the church and is also a Trustee. During the year he received £32,680 (2024: £26,667) as salary and £793 (2024: £451) as pension contributions. These are in relation to his position as Pastor.

There were no transactions with the related parties during the year (2024: nil).

3. Staff costs and numbers	General fund	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Gross salaries	35,273	9,722	44,995	45,928
Employers pension contributions	590	145	735	862
Pension deficiency contribution	-	-	-	1,002
	<b>35,863</b>	<b>9,867</b>	<b>45,730</b>	<b>47,792</b>

The average number of employees during the year was 2 (2024: 2).

4. Donations	General fund	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Pilton Youth & Childrens Project (PYCCP)	536	-	536	-
Tearfund	250	-	250	-
Bethany Christian Trust	150	-	150	200
St Serfs	70	-	70	-
Ferrywell Youth Project	-	-	-	633
Edinburgh City Mission	-	-	-	320
BMS	-	-	-	200
SERA	-	-	-	200
West Pilton Neighbourhood	-	-	-	50
Individuals	-	-	-	1,000
	<b>1,006</b>	<b>-</b>	<b>1,006</b>	<b>2,603</b>

5. Unrestricted funds	Balance at 01.10.24	Receipts	Payments	Transfers	Balance at 30.09.25
	£	£	£	£	£
General fund	126,948	194,871	(102,935)	(7,354)	211,530
<b>Total unrestricted funds</b>	<b>126,948</b>	<b>194,871</b>	<b>(102,935)</b>	<b>(7,354)</b>	<b>211,530</b>

### Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

# Granton Baptist Church SCIO

## Notes to the financial statements for the year ended 30 September 2025

6. Restricted funds	Balance at				Balance at
	01.10.24	Receipts	Payments	Transfers	30.09.25
	£	£	£	£	£
Foodbank +	6,051	6,176	(8,124)	-	4,103
Picks and Sticks	246	-	-	-	246
Social responsibility fund	1,618	-	(33)	-	1,585
Community worker	-	2,513	(9,867)	7,354	-
<b>Total restricted funds</b>	<b>7,915</b>	<b>8,689</b>	<b>(18,024)</b>	<b>7,354</b>	<b>5,934</b>

### *Explanation of funds*

The *Foodbank + (previously known as Basic Bank Upkeep) fund* represents donations to the church by individuals or other churches specifically for basics bank (food bank). This is then used to pay for the supply of fresh food.

The *Picks and Sticks fund* represents money raised to help cover the cost of providing music tuition to young people in the community to help bridge the gap between the community and the church.

The *Social Responsibility fund* represents donations specifically given to support the social responsibility work.

The *Community worker fund* represents money raised to cover the community worker's salary.