

Scottish Charity No.SC015535

South Leith Baptist Church

Trustees' Report and Financial Statements
Year ended 31 March 2024

South Leith Baptist Church

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South Leith Baptist Church

Report of the Trustees *for the year ended 31 March 2024*

The Trustees are pleased to present their report together with the financial statements of the Church for the year ended 31 March 2024.

Principal and registered address

5a Casselbank Street
Edinburgh
EH6 5 HA

Bankers

Bank of Scotland
PO Box 17235
EH11 1YH

Tel no: 0131 553 2344

Email: treasurer@southleithbaptistchurch.com

Web address: www.southleithbaptistchurch.com

Status of Charity and Governing Document

South Leith Baptist Church is established by Constitution. It is a registered Scottish Charity (No. SC015535).

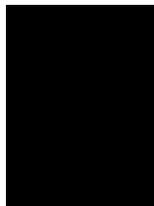
Aims and affiliation

South Leith Baptist Church is an autonomous member of the Union of Baptist Churches in Scotland. The Church's mission statement is: 'This church seeks through God's Grace and the power of the Holy Spirit, to glorify God by introducing people to Jesus and welcoming them into a fellowship of supportive and caring relationships, nurturing Christ-like maturity and equipping them to serve God in His church and the world.' The Church also participates in global mission through prayer and financial support for Baptist World Missions, formerly known as the Baptist Missionary Society (BMS) founded by [REDACTED], and a number of other overseas missions.

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 Court. The Office Bearers who served during the year and to the date of this report were as follows:

Trustees:



(Elder/Trustee)

(Deacon/Trustee)

(Treasurer/Trustee)

(Deacon/Trustee)

(Treasurer)

(resigned January 2024)

Title deeds to the properties owned by the Church are held in the names of the Trustees of the Church.

Appointment of Trustees

The election of Deacons takes the form of a paper ballot of nominations made by the members. Any election process will involve the communicant membership of the congregation only. Members are free to nominate any member who has been a member for more than a year. The name of any nominated member, with their agreement, is put to a vote at a meeting of the church members. At present there is no fixed term for serving as a Deacon. It is expected that a Deacon would be a mature believer and have been known to use their God given Gifts in the service of His church and would be familiar with the Church's values, its aims, mission and objectives as well as its day to day operations.

Achievements and performance

We have faced many challenges this year. Both of our Pastors who were also office bearers announced their resignations on 14 September 2023. This was unexpected. Their departure along with all of our large Brazilian congregation to start another Church saw us having to refocus our efforts on our core calling of reaching our local community and I'm pleased to say that this has gone well. The Baptist Union of Scotland has been a great help and resource for us during this transition period and as we focus our efforts on regaining stability and rebuilding.

South Leith Baptist Church

Report of the Trustees *for the year ended 31 March 2024*

Achievements and performance (cont'd)

Meetings

We now have meetings and community outreach events five days per week and these are bearing fruit and reaching our neighbours and some very needy people. Our weekly events are as follows:

Sunday – Church service

Tuesday – Men's meeting

Wednesday – Community café

Thursday – Church prayer meeting

Saturday – Community outreach

Our Tuesday men's group regularly engages with people from recidivist and addiction backgrounds and it has been a joy to see many of these men now free from addiction and turning their lives around. We successfully gained access to rehab for some of these guys using our contacts in both Bethany and TC Edinburgh and they have successfully undertaken detox and are now contributing back into society.

Our free community café now reaches around 50 – 80 people every week. Many of these people are very vulnerable and often in addiction and so our café always has volunteers to chat and offer help where possible. We are on course to serve around 2,500 meals over the course of a year.

Volunteers

We have several new people who have come to SLBC and are now helping in our groups. We continue to have vision to build our community through engaging with local people, showing love and practical support and engaging with other agencies for the betterment of our community.

We also retain strong links with Bethany Christian Trust (who was born out of South Leith Baptist Church) and TC Edinburgh whom we collaborate with in helping people to break free from addiction. Both of these organisations regularly use our building for meeting, training and staff events.

Church services

The numbers attending regularly our church services fell away significantly after 57 people left to start a Brazilian church and although this was a worrying time we prayed and kept moving forward. I am happy to report that our numbers have increased again with many new people attending. A large number are from our local community and they represent many different Nationalities. It is very encouraging.

Future plans

The Church vision is to be a Christian family with a strong community focus and to reach and serve the Leith area and beyond. We will seek to love and serve all people with the Gospel message of redemption alongside working practically with anyone who seeks life change from poverty and addiction. We will continue to teach and mentor all who seek these changes.

We will develop our community cafe into a hub/safe space for anyone who needs help and feed a hot meal to all who come.

We will endeavour to equip the next generation of leaders to lead through serving and to develop their own ministries and roles under God's leading.

We will seek to expand and grow our membership in line with our constitution.

Volunteers

As always, we are on the lookout for volunteers in different parts of the church life, and encourage all to participate, so that you can grow in many aspects of your own life.

South Leith Baptist Church

Report of the Trustees *for the year ended 31 March 2024*

Results for the year

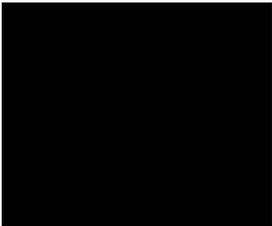
The financial statements for the year are set out on pages 5 to 7. The Receipts and Payments Account on page 5 reflects a deficit of £4,694 (2023: £35,660). General funds amounted to £22,355 (2023: £27,049). Total funds on page 7 at 31 March 2024 amounted to £22,355 (2023: £27,049).

Reserves policy

It is the policy of the church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level not less than three months unrestricted expenditure. The current level of reserves is slightly above the required amount but the Trustees are working on ways to increase the current level of giving. Total reserves held as at 31 March 2024 amounted to £22,355 (2023: £27,049).

The Trustees have discussed the reserves situation at length and agree that we need to find ways of reducing the deficit that we have suffered over the previous couple of years. We understand the need to reduce costs and increase the level of giving over the next 12 months to ensure that we can still operate as a going concern. The matter has also been discussed with the congregation, and everyone is in agreement with what is required.

Approved by the Trustees on 27 January 2025 and signed on their behalf by:



South Leith Baptist Church

Report of the Independent Examiner to the Trustees for the year ended 31 March 2024

I report on the accounts of the church for the year ended 31 March 2024 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 (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.

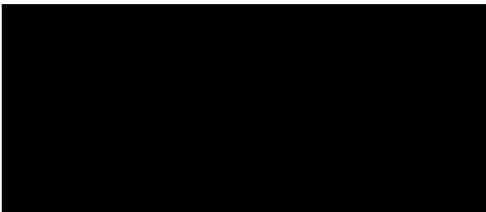
Independent examiner's statement

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, except:



Innes & Partners Limited
Chartered Certified Accountants

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

Date: 27 January 2025

South Leith Baptist Church

Receipts and Payments Account *for the year ended 31 March 2024*

| | Notes | Unrestricted general fund £ | 2024 Total £ | 2023 Total £ |
|--|-------|--------------------------------------|--------------------|--------------------|
| Receipts | | | | |
| Offerings | | 13,150 | 13,150 | 27,466 |
| Gift Aid donations | | 21,571 | 21,571 | 47,653 |
| Non Gift Aid donations | | 11,865 | 11,865 | 8,695 |
| Gift Aid HMRC refund | | 25,647 | 25,647 | - |
| Donations | | 840 | 840 | 2,210 |
| Other income | | - | - | 790 |
| Total receipts | | 73,073 | 73,073 | 86,814 |
| Payments | | | | |
| Staff costs | 2 | 22,272 | 22,272 | 44,243 |
| Settlement costs | | 2,020 | 2,020 | - |
| Minister costs (self employed) | | 24,415 | 24,415 | 25,130 |
| Church rented flat costs | | 9,333 | 9,333 | 27,595 |
| Church maintenance | | 2,971 | 2,971 | 3,696 |
| Utilities | | 5,043 | 5,043 | 3,827 |
| Equipment | | - | - | 628 |
| Consumables and cleaning products | | 928 | 928 | 3,616 |
| Telephone | | 659 | 659 | 710 |
| Legal and professional fees | | 844 | 844 | 3,341 |
| Donations | 5 | 2,430 | 2,430 | 3,035 |
| Independent examination | | 960 | 960 | 960 |
| Administration costs | | 1,349 | 1,349 | - |
| Miscellaneous expenditure | | 394 | 394 | 2,002 |
| Guest speaker costs | | 1,175 | 1,175 | 774 |
| Insurance | | 2,974 | 2,974 | 2,917 |
| Total payments | | 77,767 | 77,767 | 122,474 |
| Net (decrease) in cash for the year | | (4,694) | (4,694) | (35,660) |
| Cash balances brought forward | | 27,049 | 27,049 | 62,709 |
| Cash balances carried forward | | 22,355 | 22,355 | 27,049 |

South Leith Baptist Church

Statement of Balances as at 31 March 2024

| | 2024 | | | 2023 | | |
|------------------------------|-----------------------|----------------------------|----------------------|----------------------|----------------------------|----------------------|
| | Opening balances £ | (Deficit) for year £ | Closing balance £ | Opening balance £ | (Deficit) for year £ | Closing balance £ |
| Bank and cash in hand | 27,049 | (4,694) | 22,355 | 62,709 | (35,660) | 27,049 |
| | 27,049 | (4,694) | 22,355 | 62,709 | (35,660) | 27,049 |

Represented by:

Unrestricted funds

| | | | | | |
|--------------|---|--|--------------------|--|---------------|
| General fund | 6 | | £ 22,355 | | £ 27,049 |
| | | | 22,355 | | 27,049 |

Statement of assets at 31 March 2024

| | | | |
|-----------------|--|--------------|---------------|
| | | £ | £ |
| Gift aid due | | 2,157 | 8,163 |
| Rental deposits | | - | 2,517 |
| | | 2,157 | 10,680 |

Statement of liabilities as 31 March 2024

| | | | |
|-----------------------------|--|--------------|--------------|
| | | £ | £ |
| Independent examination fee | | 1,020 | 960 |
| Outstanding wages | | - | 100 |
| | | 1,020 | 1,060 |

Approved by the Trustees on 27 January 2025 and signed on their behalf by the undernoted:



The notes on page 7 form part of these financial statements.

South Leith Baptist Church

Notes to the financial statements for the year ended 31 March 2024

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 5, funds are defined as follows:

Unrestricted funds: comprise income received for the objects of the church without further specified purpose and are available as general funds.

2. Staff costs and numbers

| | 2024 | 2023 |
|----------------|---------------|---------------|
| | £ | £ |
| Gross salaries | 22,272 | 44,243 |
| | <u>22,272</u> | <u>44,243</u> |

The average number of employees during the year was 1 (2023: 2).

3. Transactions with Trustees and other related parties

There were no transactions with Trustees during the year (2023: nil). There were no transactions with related parties during the year (2023: £775 for repair works paid to a company connected to the family of a Trustee).

4. Trustees remuneration and expenses

No Trustees received any remuneration or expenses in the year (2023: nil).

5. Donations

| | 2024 | 2023 |
|--------------------------|--------------|--------------|
| | £ | £ |
| <i>Institutions:</i> | | |
| Scottish Baptist Fund | 1,300 | 1,200 |
| Bethany Christian Trust | - | 650 |
| BMS World Mission | 600 | 600 |
| Mary's Meals | 480 | 535 |
| Donations less than £100 | 50 | 50 |
| Total donations | <u>2,430</u> | <u>3,035</u> |

6. Unrestricted fund

| | Balance at 01.04.23 | Receipts | Payments | Balance at 31.03.24 |
|--------------------------------|------------------------|---------------|-----------------|------------------------|
| | £ | £ | £ | £ |
| General fund | 27,049 | 73,073 | (77,767) | 22,355 |
| Total unrestricted fund | <u>27,049</u> | <u>73,073</u> | <u>(77,767)</u> | <u>22,355</u> |

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.