

Scottish Charity No. SC052822

Granton Baptist Church SCIO

Trustees' Report and Financial Statements
For the year ended 30 September 2024

Granton Baptist Church SCIO

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Granton Baptist Church SCIO

Report of the Trustees for the year ended 30 September 2024

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 30 September 2024.



Bankers

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

Solicitors

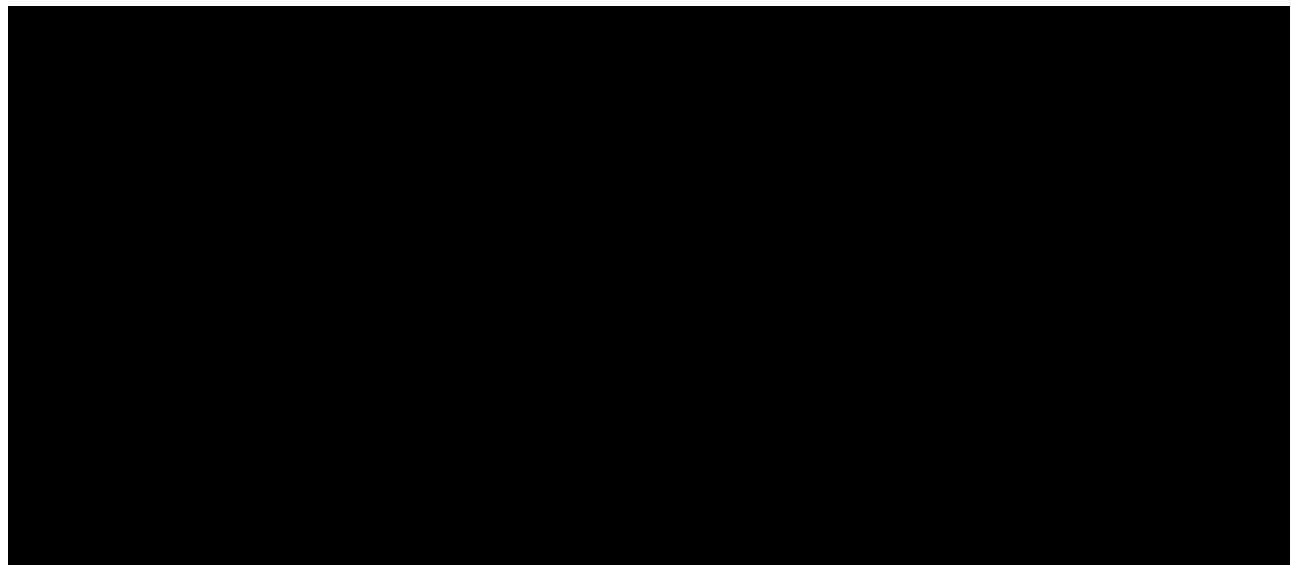
Messrs MacRoberts
152 Bath Street
Glasgow
G2 5TB

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). The assets of the unincorporated organisation are in the process of being transferred to the SCIO.

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.



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 6-year appointment. The deacons/trustees are appointed by the church fellowship (deacon's elections are held every 2 years). Prior to their appointment, new Trustees/Diacons 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 63.

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.

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Report of the Trustees for the year ended 30 September 2024

Achievements and performance (continued)

- 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.
- Topspin table tennis continues to operate as an outreach to men in the local area, meeting on Monday evenings.
- 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 tithe 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 a legacy from the estate of a former member, 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 deficit of £27,790 (2023: surplus of £72,226).

Reserves

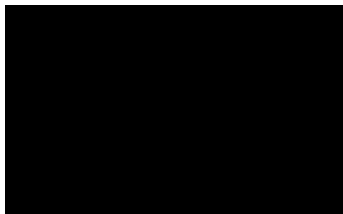
It is the policy of the church to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund on page 4 at 30 September 2024 amounted to £126,948 (2023: £152,421), which is above the required level.

Total reserves, including restricted funds, amounted to £134,863 (2023: £162,653).

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:



Date: 20 June 2025

Granton Baptist Church SCIO

Report of the Independent Examiner to the Trustees for the year ended 30 September 2024

I report on the accounts of the church for the year ended 30 September 2024 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

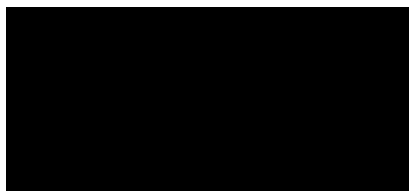
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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.



Innes & Partners Limited
Chartered Certified Accountants

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

Date: 20 June 2025

Granton Baptist Church SCIO

Receipts and Payments Account for the year to 30 September 2024

		General fund	Restricted funds	2024 Total	2023 Total
		£	£	£	£
Receipts					
Gift aided donations		29,027	-	29,027	40,513
Freewill offerings		4,030	-	4,030	7,907
Open offerings		5,855	-	5,855	4,745
Special offerings		6,481	-	6,481	4,395
Legacy income		22,410	-	22,410	91,820
Baptist Union resource grant		-	6,030	6,030	6,030
Foodbank income		-	3,254	3,254	9,194
Gift Aid reclaimed		7,278	-	7,278	6,736
Hall hire		7,342	-	7,342	5,772
Other donations		3,135	-	3,135	1,250
Bank interest		1,129	-	1,129	1,577
Sundry income		377	-	377	271
Total receipts		87,064	9,284	96,348	180,210
Payments					
Staff costs	3	30,537	17,255	47,792	29,043
Pulpit supply		389	-	389	595
Manse repairs		8,456	-	8,456	3,360
Church repairs and maintenance		7,079	-	7,079	6,955
Utilities		18,020	-	18,020	7,538
Council tax and water rates		5,505	-	5,505	1,400
Insurance		4,175	-	4,175	4,125
Office costs		4,401	-	4,401	4,772
Equipment		272	-	272	19,658
Cleaning costs		5,083	-	5,083	5,368
Youth expenditure		50	-	50	79
Fellowship costs		3,583	-	3,583	1,923
Foodbank costs		-	4,453	4,453	6,172
Grants and donations	4	2,603	-	2,603	5,778
Baptist Union payments		2,400	-	2,400	2,400
Professional fees		5,255	-	5,255	5,552
Independent examination fees		726	-	726	660
Other expenditure		2,778	1,118	3,896	2,606
Total payments		101,312	22,826	124,138	107,984
Net (decrease) / increase in cash before transfers		(14,248)	(13,542)	(27,790)	72,226
Transfer between funds		(11,225)	11,225	-	-
Net (decrease) / increase in cash for the year		(25,473)	(2,317)	(27,790)	72,226
Cash balance brought forward		152,421	10,232	162,653	90,427
Cash balance carried forward		126,948	7,915	134,863	162,653

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Statement of Balances as at 30 September 2024

	Notes	Opening balance £	2024 (Deficit) for year £	Closing balance £	Opening balance £	2023 Surplus for year £	Closing balance £
Total cash balances		162,653	(27,790)	134,863	90,427	72,226	162,653

Represented by:

Unrestricted fund	5						
General fund				126,948			152,421
Restricted funds	6						
Basic Bank upkeep fund				6,051			7,250
Picks and Sticks fund				246			246
Social responsibility fund				1,618			3,226
Community worker fund				-			-
				134,863			163,143

Statement of assets at 30 September 2024

Properties (at valuation)

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
	1,300,000	1,300,000

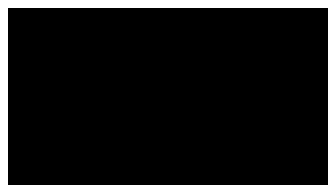
Gift Aid reclaim

9,782	3,376
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Statement of liabilities at 30 September 2024

Tax and payroll creditors	879	188
Accounting fees	1,560	400
Independent examination fee	780	726
	3,219	1,314

The financial statements on pages 4 to 8 were approved by the Trustees on 20 June 2025 and signed on their behalf by the undernoted:



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

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

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Notes to the financial statements for the year ended 30 September 2024

2. Transactions with Trustees and related parties

No Trustees received remuneration for their position as Trustees during the year to 30 September 2024 (2023: nil).

3 (2023: 2) Trustees received reimbursement for Church expenses during the year totalling £5,038 (2023: £749).

██████████ is employed as the Pastor of the church and is also a Trustee. During the year he received £26,667 (2023: nil) as salary and £451 (2023: nil) as pension contributions. These are in relation to his position as Pastor.

There were no transactions with the related parties during the year (2023: nil).

3. Staff costs and numbers

	General fund	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Gross salaries	28,673	17,255	45,928	27,727
Employers pension contributions	862	-	862	1,304
Pension deficiency contribution	1,002	-	1,002	12
	30,537	17,255	47,792	29,043

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

4. Donations

	General fund	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Ferrywell Youth Project	633	-	633	-
Edinburgh City Mission	320	-	320	320
BMS	200	-	200	-
Bethany Christian Trust	200	-	200	-
SERA	200	-	200	-
West Pilton Neighbourhood	50	-	50	-
Individuals	1,000	-	1,000	1,635
Syrian Earthquake support	-	-	-	2,290
Elgin Baptist Church	-	-	-	750
Enable Scotland	-	-	-	333
Tearfund	-	-	-	300
Social bite Edinburgh	-	-	-	150
	2,603	-	2,603	5,778

5. Unrestricted funds

	Balance at 01.10.23	Receipts	Payments	Transfers	Balance at 30.09.24
	£	£	£	£	£
General fund	152,421	87,064	(101,312)	(11,225)	126,948
Total unrestricted funds	152,421	87,064	(101,312)	(11,225)	126,948

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.

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Notes to the financial statements for the year ended 30 September 2024

6. Restricted funds	Balance at 01.10.23	Receipts	Payments	Transfers	Balance at 30.09.24
	£	£	£	£	£
Foodbank +	7,250	3,254	(4,453)	-	6,051
Picks and Sticks	246	-	-	-	246
Social responsibility fund	3,226	-	(1,118)	-	2,108
Community worker	-	6,030	(17,255)	11,225	-
Total restricted funds	10,722	9,284	(22,826)	11,225	8,405

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.