

Scottish Charity No.SC0502912

South Leith Baptist Church SCIO

Scottish Charitable Incorporated Organisation (SCIO)

Trustees' Report and Financial Statements

Year ended 31 March 2025

South Leith Baptist Church SCIO

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South Leith Baptist Church SCIO

Report of the Trustees for the year ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements of the Church for the year ended 31 March 2025.

Principal and registered address

5a Casselbank Street
Edinburgh
EH6 5 HA

Bankers

Bank of Scotland
PO Box 17235
EH11 1YH

 Web address: www.southleithbaptistchurch.com

Status of Charity and Governing Document

South Leith Baptist Church is a Scottish Charitable Incorporated Organisation (SCIO) (SC052912). It was registered in its current legal form on 26 October 2023. The charity was previously an Unincorporated Organisation (SC015535) but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 17 April 2025. It has a single tier structure and as such the Trustees are the members of the charity

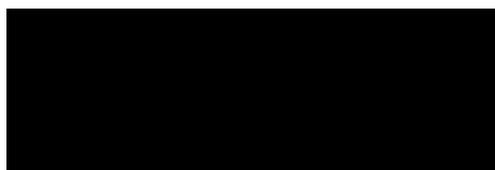
Aims and affiliation

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 William Carey, 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:



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

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

A year of prayer, praise and thankfulness to God for His provision. The trustees and leadership team set out to bring stability in our congregation, membership and finances this year. We set out to build a core group to reach our community with the love of Christ and His Gospel and to provide a community hub and safe space for our local community. We are now a very outward facing church and will continue to build on the good relations built up over this year. Our building continues to be a well-used place and is

South Leith Baptist Church SCIO

Report of the Trustees *for the year ended 31 March 2025*

open a minimum of five days per week for various groups. Once again, we are seeing new people joining with us and our focus on being a church family is bearing good fruit.

Achievements and performance (cont'd)

In line with our aim of bringing stability, we have maintained our meetings throughout the year with some new additions:

Sunday – Church service

Tuesday – Men's meeting

Wednesday – Free community café

Thursday – Bible study & teaching group

Thursday – Open prayer meeting

Saturday – Community outreach & engagement

Various days: Activity groups (walking, cafes, meals etc)

Our church services have seen an increase in numbers this year and our congregation averages around forty people.

Our men's group has concentrated on bible study, peer support and group mentoring. Some of our men have left behind drug and alcohol addiction and are now valued members of our team able to help others.

Our community café has seen a steady increase in people and many of our users are very vulnerable. We provide hot food and drinks, and a safe space where people can relax and talk to others around various life issues and problems. We have good partnerships with Bethany Christian Trust (homelessness and addiction) and TC Edinburgh (residential rehab dealing with all types of addiction) and have successfully referred people to both agencies. We are on course this year to serve around three thousand hot meals and have had some help from Tesco and Coop who have provided small gifts of food and vouchers. We are exploring links with ASDA for the coming year.

Saturday Community outreach and engagement: We have continued to keep a high profile around New Kirkgate, Leith which is an area of high drug use and dependency. It is a very violent place with many drug deaths occurring in a localised area. Our aim is to try and persuade people to take up the help that is on offer and to reach them with The Gospel message of love and transformation through Christ. It works and some of our team members were former addicts and have returned to their old communities to help people they know well.

Future plans

To continue to reach people with The Gospel message of Jesus Christ, to build on the successes of this year and to learn from any mistakes. Our trajectory remains upward, and we are very thankful for this yet far from complacent.

Finances

One of our goals for this year was to bring stability to our finances and turn around many years of deficit. We have worked very hard on this. We are now 100 % volunteer run with no payroll costs and watch our outgoings closely. We are now seeing regular monthly surpluses in our accounts with nine of our last twelve months showing a surplus. 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.

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Report of the Trustees *for the year ended 31 March 2025*

Results for the year

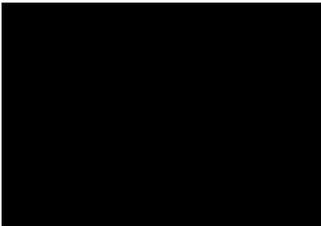
The financial statements for the year are set out on pages 5 to 7. The Receipts and Payments Account on page 5 reflects a increase of £5,057 (2024: deficit of £4,694). General funds amounted to £27,412 (2024: £22,355). Total funds on page 7 at 31 March 2025 amounted to £27,412 (2024: £22,355).

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 above the required. Total reserves held as at 31 March 2025 amounted to £27,412 (2024: £22,355).

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 10th July 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 2025

I report on the accounts of the church for the year ended 31 March 2025 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.

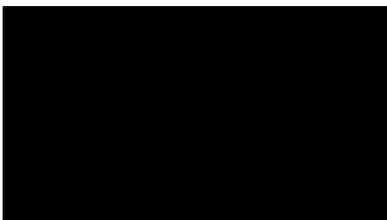
Independent examiner's statement

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: 10th July 2025

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Receipts and Payments Account for the year ended 31 March 2025

	Notes	Unrestricted general fund £	2025 Total £	2024 Total £
Receipts				
Offerings		5,038	5,038	13,150
Gift Aid donations		16,030	16,030	21,571
Non Gift Aid donations		1,730	1,730	11,865
Gift Aid HMRC refund		-	-	25,647
Donations		6,890	6,890	840
Total receipts		29,688	29,688	73,073
Payments				
Staff costs	2	-	-	22,272
Settlement costs		-	-	2,020
Minister costs (self employed)		-	-	24,415
Church rented flat costs		-	-	9,333
Church maintenance		2,595	2,595	2,971
Utilities		4,348	4,348	5,043
Equipment		622	622	-
Consumables and cleaning products		1,292	1,292	928
Telephone		604	604	659
Legal and professional fees		4,360	4,360	844
Donations	5	2,320	2,320	2,430
Independent examination		1,020	1,020	960
Administration costs		1,247	1,247	1,349
Miscellaneous expenditure		419	419	394
Guest speaker costs		2,760	2,760	1,175
Insurance		3,044	3,044	2,974
Total payments		24,631	24,631	77,767
Net (decrease) in cash for the year		5,057	5,057	(4,694)
Cash balances brought forward		22,355	22,355	27,049
Cash balances carried forward		27,412	27,412	22,355

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Statement of Balances *as at 31 March 2025*

	2025			2024		
	Opening balances	Surplus for year	Closing balance	Opening balance	(Deficit) for year	Closing balance
	£	£	£	£	£	£
Bank and cash in hand	22,355	5,057	27,412	27,049	(4,694)	22,355
	<u>22,355</u>	<u>5,057</u>	<u>27,412</u>	<u>27,049</u>	<u>(4,694)</u>	<u>22,355</u>

Represented by:

Unrestricted funds

		£	£
General fund	6	27,412	22,355
		<u>27,412</u>	<u>22,355</u>

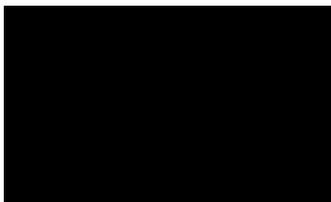
Statement of assets at 31 March 2025

	£	£
Gift aid estimate	5,267	2,157
PAYE refund HMRC	-	64
	<u>5,267</u>	<u>2,221</u>

Statement of liabilities as 31 March 2025

	£	£
Independent examination fee	1,122	1,020
	<u>1,122</u>	<u>1,020</u>

Approved by the Trustees on 10th July 2025 and signed on their behalf by the undernoted:



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

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Notes to the financial statements for the year ended 31 March 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 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

	2025	2024
	£	£
Gross salaries	-	22,272
	<u>-</u>	<u>22,272</u>

The average number of employees during the year was nil (2024: 1).

3. Transactions with Trustees and other related parties

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

4. Trustees remuneration and expenses

No Trustees received any remuneration or expenses in the year (2024: nil).

5. Donations

	2025	2024
	£	£
<i>Institutions:</i>		
Scottish Baptist Fund	1,200	1,300
BMS World Mission	600	600
Mary's Meals	520	480
Donations less than £100	-	50
Total donations	<u>2,320</u>	<u>2,430</u>

6. Unrestricted fund

	Balance at 01.04.23	Receipts	Payments	Balance at 31.03.24
	£	£	£	£
General fund	22,355	29,688	(24,631)	27,412
Total unrestricted fund	<u>22,355</u>	<u>29,688</u>	<u>(24,631)</u>	<u>27,412</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.