

**ZION BAPTIST CHURCH**  
**(THE SOVEREIGN GRACE BAPTISTS)**  
**TRUSTEES' ANNUAL REPORT**  
**AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
  
**SCOTTISH CHARITY NO. SC000943**

## ZION BAPTIST CHURCH

### CHARITY INFORMATION

---

**Trustees** Listed on Trustees' Report

**Charity number** SC000943

**Principal Address** 72 Glen Tennet  
St Leonards  
East Kilbride  
G74 3UY

**Independent Examiner**

JRD LLP  
Chartered Accountants  
11 Portland Road  
Kilmarnock  
KA1 2BT

---

## ZION BAPTIST CHURCH

### CONTENTS

---

	<b>Page</b>
Trustees' Report	<b>1 - 2</b>
Independent Examiner's Report	<b>3</b>
Receipts and Payments Account	<b>4</b>
Statement of Balances	<b>5</b>
Notes to the Accounts	<b>6 - 8</b>

---

# **ZION BAPTIST CHURCH**

## **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025**

---

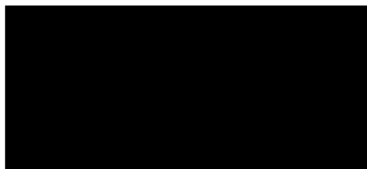
The trustees submit their Report and independently examined Accounts for the year ended 31 March 2025.

### **Legal and Administrative Information**

#### **Trustees**

The charity's trustees can be appointed or removed in accordance with the constitution.

The trustees who served during the year were:



#### **Independent Examiner**

 was appointed as Independent Examiner.

### **Structure, Governance and Management**

#### **Constitution**

Zion Baptist Church is an unincorporated organisation and Scottish registered charity. The Church has a written constitution and operates in accordance with the Articles of Faith Trust Deed.

#### **Recruitment and Appointment of Trustees**

The trustees shall be entitled, by way of a resolution passed by a majority vote at a meeting of the trustees, to appoint any individual as a trustee. The number of trustees shall be not less than 3 and not more than 7.

### **Objectives and Activities**

#### **Objectives**

The principal charitable purposes of the organisation are the advancement of the Christian faith as it is described in the Word of God, the relief of poverty and acts of benevolence to people in necessitous circumstances.

#### **Activities**

The Trustees are pleased to report that Zion Baptist Church continues to go from strength to strength, with an increase in income during the financial year.

This year, we have been blessed to invest in the creation of an autism sensory room within the main sanctuary. The project cost reflects only the materials, as a regular member of the fellowship kindly volunteered his time and professional carpentry skills to complete the build. This room has been a tremendous blessing to one of our young members, who can now adjust the light, sound, and temperature to meet her sensory needs. As the sensory room is located within the sanctuary, an adjoining relatives' room allows her family to relax during the service while remaining part of the worship and the worship team. This development has been transformational for the family, providing full inclusion and peace of mind while their loved one is entirely at ease in her own environment. We are also pleased to report that a backdated Gift Aid claim covered the majority of the material costs, meaning the project had limited impact on the charity's reserves.

During the year, we carried out essential maintenance work on the church building, resulting in expenditure exceeding income for a second consecutive year. However, our recurring annual costs remain within budget, and our reserves continue to meet our policy of covering up to three months of operating activities—providing a stable financial foundation for our ongoing ministry.

Our gospel outreach in Sauchiehall Street, Glasgow, continues each Saturday evening, combining open-air preaching with a soup kitchen for those in need. This outreach offers valuable opportunities to share the gospel with individuals who might otherwise feel unworthy or unable to enter a church building. As Jesus commanded, we go out into the highways and byways to compel them to come in.

# ZION BAPTIST CHURCH

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

---

Our Sunday School, Bible Class, and Kids Club also continue, with increasing numbers and enthusiasm among our young people. It is encouraging to see their genuine interest in learning the Word of God and seeking a personal relationship with the Lord Jesus Christ. We give thanks for the dedicated teachers who faithfully serve each week, planting seeds that will bear fruit for generations to come.

Looking ahead, we believe that God will continue to bless His work among us. In October 2025, we will joyfully celebrate our 60th anniversary—an amazing milestone for a church that, at its founding, was predicted to last no more than six months. As the text below our pulpit declares, *"For other foundation can no man lay than that is laid, which is Jesus Christ."* (1 Corinthians 3:11). We stand on that unshakable foundation, confident that Yahweh will continue to be the God of Zion.

He has promised us Isaiah 61, and we wait with anticipation for the fulfilment of His word as we see the flock of God gathering to a Bible-based, true Protestant church that faithfully proclaims the uncompromised Word of God. We are encouraged to see other churches standing firm in a day when the authority of Scripture is challenged. We remain steadfast in the eternal Word of God—unchanging, as Jesus Christ, the same yesterday, today, and forever.

### Achievements

#### Summary of Main Achievements in the Year

- The furtherance of the Gospel of Jesus Christ.
- Community outreach.
- Funds sent to Third World charitable organisations.

### Financial Review

#### Reserves Policy

If in the opinion of the trustees any change in circumstances or alteration in the law has made or is likely to make execution of Church purposes impossible or impracticable, or if in the opinion of the trustees the administration of the Church could be improved, or the Church purposes be advanced in a more appropriate manner, the trustees may in their discretion wind up the Church and transfer the Church property (after settlement of all debts and liabilities) to some other charitable body or bodies having similar objects to those of the Church, and in agreement with the Church's Articles of Faith.

#### Review of Financial Year

The deficit for the year was £13,079, after expenditure of £10,740 on roof maintenance and £10,414 on a sensory room (2024 deficit: £4,013). Total funds carried forward at 31 March 2025 were £132,776 (2024: £145,855).

### Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and accounts which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 27 October 2025 and signed on their behalf by:

  
**Trustee**

# ZION BAPTIST CHURCH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ZION BAPTIST CHURCH

---

I report on the accounts of the charity for the year ended 31 March 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. 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 any 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

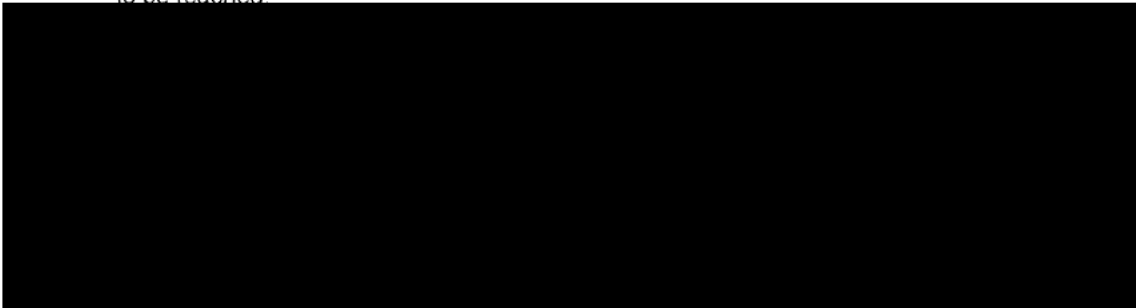
In the course of my examination, no matter has come to my attention:

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; and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;

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.



JRD LLP  
Chartered Accountants  
11 Portland Road  
Kilmarnock  
KA1 2BT

27 October 2025

ZION BAPTIST CHURCH

STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>	<b>5</b>					
Donations		62,705	211	-	62,916	47,976
Charitable Activities		-	-	-	-	-
Bank & Deposit Interest		1,889	-	-	1,889	182
Other Income		-	-	-	-	-
Total Receipts		64,594	211	-	64,805	48,158
<b><u>Payments</u></b>	<b>6</b>					
Raising funds		-	-	-	-	607
Charitable activities		77,300	254	-	77,554	50,124
Governance costs		330	-	-	330	1,440
Total Payments		77,630	254	-	77,884	52,171
<b>Excess of Receipts over (Payments) for the year before transfers</b>		(13,036)	(43)	-	(13,079)	(4,013)
<b>Transfers</b>		-	-	-	-	-
<b>Excess of Receipts/(Payments ) for the year</b>		<b>(13,036)</b>	<b>(43)</b>	<b>-</b>	<b>(13,079)</b>	<b>(4,013)</b>
Cash & Bank Balances brought forward		142,507	3,348	-	145,855	149,868
Excess of Receipts/(Payments) for the year		(13,036)	(43)	-	(13,079)	(4,013)
<b>Cash &amp; Bank Balances carried forward</b>		<b>129,471</b>	<b>3,305</b>	<b>-</b>	<b>132,776</b>	<b>145,855</b>

ZION BAPTIST CHURCH

STATEMENT OF BALANCES  
AS AT 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Funds Reconciliation</u></b>	<b>7</b>					
Bank & deposit balances brought forward		142,507	3,348	-	145,855	149,868
Excess of Receipts/(Payments) for the year		(13,036)	(43)	-	(13,079)	(4,013)
Bank & deposit balances carried forward		<b>129,471</b>	<b>3,305</b>	<b>-</b>	<b>132,776</b>	<b>145,855</b>
<b><u>Bank and Cash Balances</u></b>					<b>£</b>	<b>£</b>
Current Account					27,684	19,997
Investment Accounts					101,787	122,510
Reformed Faith Tape Recording					-	-
Sunday School & Bible Class					1,350	1,361
Young Covenanters					777	809
Zion Outreach Fund					1,178	1,178
					<b>132,776</b>	<b>145,855</b>
<b><u>Fixed Assets</u></b> (Unrestricted Fund)	<b>9</b>				<b>£</b>	<b>£</b>
Land & Buildings					750,000	750,000
Computer Equipment					6,090	6,090
Fixtures and Fittings					13,220	13,220
Musical Equipment					32,204	32,204
Other Equipment					450	450
					<b>801,964</b>	<b>801,964</b>
<b><u>Current Assets</u></b> (Unrestricted Fund)					<b>£</b>	<b>£</b>
Accrued bank interest					-	-
<b><u>Liabilities</u></b> (Unrestricted Fund)					<b>£</b>	<b>£</b>
Payroll Taxes					1,625	1,625
Pension					230	230
Independent Examiner's Fee					720	720
					<b>2,575</b>	<b>2,575</b>

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

Trustee



# ZION BAPTIST CHURCH

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 MARCH 2025

---

### 1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2 Nature of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by a donor or when funds are raised for specific purposes.

Designated funds are those that the trustees have set aside for specific purposes.

### 3 Trustee Remuneration and Related Party Transactions

Trustees are not remunerated but may be reimbursed for expenses incurred. During the year and the previous year no trustees received such expenses.

There were no transactions with any related parties of the trustees during the year or the previous year with the exception of cleaning costs of £4,750 paid in the current year (2024: £5,500).

### 4 Wages and Salaries

A minister commenced employment during July 2022 and a formal payroll is operated by the charity.

### 5 Analysis of Receipts

	Unrestricted 2025 £	Restricted 2025 £	Designated 2025 £	Total 2025 £	Total 2024 £
<b>Donations &amp; legacies</b>					
Offerings & collections	52,816	211	-	53,027	47,976
Tax Recovered on Gift Aid Donations	9,889	-	-	9,889	-
	<u>62,705</u>	<u>211</u>	<u>-</u>	<u>62,916</u>	<u>47,976</u>
<b>Charitable activities</b>					
Sale of books & tapes	-	-	-	-	-
<b>Bank &amp; deposit interest</b>					
Bank interest	<u>1,889</u>	<u>-</u>	<u>-</u>	<u>1,889</u>	<u>182</u>
<b>Other income</b>					
Other income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><b>64,594</b></u>	<u><b>211</b></u>	<u><b>-</b></u>	<u><b>64,805</b></u>	<u><b>48,158</b></u>

# ZION BAPTIST CHURCH

## NOTES TO THE ACCOUNTS (CONTINUED) FOR YEAR ENDED 31 MARCH 2025

### 6 Analysis of Payments

	Unrestricted 2025 £	Restricted 2025 £	Designated 2025 £	Total 2025 £	Total 2024 £
<b>Raising funds</b>					
Books & tapes	-	-	-	-	607
<b>Charitable activities</b>					
Ministerial Salary & Other Costs	36,232	-	-	36,232	33,045
Repairs & maintenance	4,817	-	-	4,817	1,665
Fixtures & fittings	-	-	-	-	-
Outside services (Insurance)	2,399	-	-	2,399	4,897
Heat and light	5,564	-	-	5,564	5,642
Cleaning Salary & Materials	5,214	-	-	5,214	5,960
Telephone	801	-	-	801	743
Printing	600	-	-	600	207
Books & tapes	-	-	-	-	-
Taxation fees	-	-	-	-	-
Other expenses	414	254	-	668	256
Gifts	-	-	-	-	293
Donations	105	-	-	105	-
Major Fabric expenses	21,154	-	-	21,154	-
	77,300	254	-	77,554	52,708
<b>Governance costs</b>					
Independent Examiner's fee	330	-	-	330	1,440

### 7 Movement in Funds

	At 1 Apr 2024 £	Receipts £	Payments £	Transfers £	At 31 Mar 2025 £
<b>Unrestricted Funds</b>					
General Fund	142,507	64,594	(77,630)	-	129,471
	142,507	64,594	(77,630)	-	129,471
<b>Restricted Funds</b>					
Reformed Faith Tape Recording	-	-	-	-	-
Sunday School & Bible Class	1,361	211	(222)	-	1,350
Young Covenanters	809	-	(32)	-	777
Zion Outreach Fund	1,178	-	-	-	1,178
	3,348	211	(254)	-	3,305
<b>Designated Funds</b>					
There were no designated funds during the current or previous financial year.					
<b>Total Funds</b>	<b>145,855</b>	<b>64,805</b>	<b>(77,884)</b>	<b>-</b>	<b>132,776</b>

## ZION BAPTIST CHURCH

### NOTES TO THE ACCOUNTS (CONTINUED) FOR YEAR ENDED 31 MARCH 2025

---

#### **8 Purpose of Main Funds**

##### **Unrestricted Funds**

General Fund - This fund is utilised for the day-to-day running of the church and its associated activities.

##### **Restricted Funds**

Sunday School Fund - This funds the provision of a Sunday School for children aged 3 - 8 years in order to teach Christian principles and basic Bible stories.

Bible Class Fund - This funds the provision of a Bible Class for people aged 9 - 18 years in order to teach Bible knowledge and awareness of wider Christian issues.

Young Covenanters Fund - This funds an organisation through which children aged 4 - 16 years experience enjoyable activities in a Christian context.

Gospel Outreach Fund - This funds allows the Church to communicate Christian values to the general public and to provide food and clothing to the socially deprived.

#### **9 Capital Expenditure**

As the accounts are prepared on a Receipts & Payments basis, depreciation is not provided on fixed assets. The amounts shown as Fixed Assets on the Statement of Balances represents the historical cost and not the current valuation of those items.