

Southview Evangelical Church

Scotland · Charity number SC022106

Details

Status	Active
Legal form	Unincorporated association
Registered	1993-12-08
Register	View on the OSCR register

Contact

Address	Burnbank View Foulden Berwick upon Tweed Scottish Borders TD15 1UH
Website	www.southviewchurch.org.uk

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of religion'

What the charity does: To worship together, build the members up in faith and proclaim the Gospel of Jesus Christ in word and action. Meet together on Sundays for worship and teaching and in smaller groups weekly for teaching, fellowship and prayer.

Beneficiaries: 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit. to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit. and to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£99,976	£115,663	-	2
2024-11-30	£119,681	£94,458	-	2
2023-11-30	£87,319	£85,212	-	2
2022-11-30	£83,029	£90,802	-	2
2021-11-30	£99,837	£108,938	-	2

Accounts

Southview Evangelical Church

Annual Report and Accounts

Year Ended 30 November 2025

Scottish Charity No. SC022106

Southview Evangelical Church

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Southview Evangelical Church

Church information

Trustees

D Heywood

A Manley

D MacAllister

K Curry (Appointed 24 December 2024)

J Proudfoot (Appointed 15 February 2025)

Principal Address and OSCR Contact Address

Crosshill

Chirnside

Berwickshire

TD11 3UF

Tel: 07349 906026

Web Site: www.southviewchurch.org.uk

Bankers

Bank of Scotland

61 Hide Hill

Berwick Upon Tweed

TD15 1EN

Solicitors

Iain Smith & Partners

11 Murray Street

Duns

Berwickshire

TD11 3DE

Independent Examiner

Philip Morrice, F.C.C.A.

TC Group

Business Advisors and Accountants

180 St Vincent Street

Glasgow

G2 5SG

Southview Evangelical Church

Trustees' Annual Report *for the Year Ended 30 November 2025*

The Trustees are pleased to present their report together with the Accounts of the church for the year ended 30 November 2025.

Legal and Charitable Status

Southview Evangelical Church ("the church") is established by Constitution and is a Scottish Charity (No. SC022106). The church is independent and congregational in policy.

Charitable Objectives

As per the Constitution, the church's charitable objectives are, for the public benefit, as follows:

- to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to relieve sickness and financial hardship and promote and preserve good health by the provision of funds, goods and services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to advance education in such ways and in such parts of the United Kingdom or world as the Trustees from time to time may think fit.

The charitable objectives of the church are to worship together in Spirit and in Truth, build the members up in the Faith and proclaim the Gospel of Jesus Christ in word and action.

Appointment of Trustees

In accordance with the church's Constitution, the Trustees are responsible for the management and administration of the church's property and funds. The required minimum number of Trustees is five and at least two of the Trustees should also be members of the Leadership Team who also undertake the day to day running of the church. Trustees are encouraged to serve a minimum of five years and a maximum of nine years.

Trustees can be nominated for appointment by the existing Trustees and also by church members provided that the church members do so one month prior to the church's AGM. Prior to their appointment, Trustees 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.

Trustees

For the purpose of charity law, the Trustees of the church are also the charity's Trustees. The Trustees who served during the year and to the date of this report were as follows:-

Trustees

D Heywood

A Manley

D MacAllister

K Curry (Appointed 24 December 2024)

J Proudfoot (Appointed 15 February 2025)

Staff Team

Josh Oldfield (Pastor) – Full time

Susanne Pemble (Community Worker) – Part time

Southview Evangelical Church

Trustees' Annual Report *for the Year Ended 30 November 2025*

Achievements and Performance

As from the beginning of December 2024 through to November 2025, we have been blessed and are so privileged to be involved in the work within the church and also in the village of Chirnside.

This year following the award of two grants from external organisations and many individual pledges from the congregation we have seen several changes to the building including new lighting and heating, a new roof on the kitchen and new windows.

Our Sunday worship continues in the Community Centre and we have been encouraged by the commitment of our members for Sunday worship and grateful for good attendances - with coffee and chat now being appreciated before and after each service. We are encouraged with new people and families coming along regularly each Sunday. Once a month we have an "All Age Service" where children remain in the service with their families. Numbers attending Junior church have continued to increase and consequently requiring additional team members. We have a creche for the younger children each week.

Our Monday evening prayer meetings continue with "Zoom" with between 10-12 at each prayer time. On the first Monday of each month we meet for an in-person prayer in the Southview building.

All Elders, Trustees and Leadership meetings were held regularly (at least monthly) either online or in person.

Explore – B.C.Y.T and Southview Church co-host a youth group which meets regularly and is appreciated by teenagers from churches in Berwickshire.

We are grateful to be able to share with the church of Scotland working with the elderly in Trust Housing in the village. We also have a monthly "Seniors Programme" throughout the year. This included the annual bus tour in the summer and Christmas lunch in December.

Playtime continued until the summer on Monday mornings for the under-school age and is appreciated by those who come along.

Holiday club was well attended this summer and focused on the impact of three young people from the bible involving a mixture of crafts, bible reading, games and singing. It was well attended by youngsters from the church and the community.

Other events included:

- An eight-week alpha course for those interested in looking exploring questions about Christianity
- A ladies' craft and supper evening with a speaker.
- An alternative to Halloween evening – "Glow in the Dark" for young people

Pastoral groups meet regularly, either weekly or fortnightly, some on Zoom and others in person and in various places around the area, i.e. homes, or church building.

Craft and Chat on a Wednesday morning and is greatly enjoyed by about 15-25.

The Beacon Café opens on Monday and Thursday mornings bringing people from the church and the community together. This non-profit café, where the church community worker and the volunteers work hard to provide more than just food and drink but also support and a willingness to listen, for those who visit.

We are grateful for the times we have been able to meet together during the year.

Southview Evangelical Church

Trustees' Annual Report for the Year Ended 30 November 2025

Financial review

Principal sources of funding

The church receives its funding from church members and others by way of weekly offerings and Gift Aid donations.

Results for the year

The Accounts for the year are set out on pages 6 to 11. Per the *Statement of Receipts and Payments* on page 6, the church reported a Deficit for the year of £15,687 (2024 – Surplus £25,223).

Reserves Policy

It is the policy of the church to maintain unrestricted funds, i.e. free funds, which equate to approximately 12 months of unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. Per the *Statement of Balances* on page 7, the church's General Fund (Unrestricted) amounted to £61,000 (2024 - £61,499) which, although below the required level, was acceptable to the Trustees.

Grant Making Policy

The church makes grants 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.

Statement of Trustees' Responsibilities

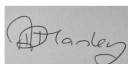
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the Accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations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

Independent Examiner

The Trustees recommend that Philip Morrice, F.C.C.A. a Partner of TC Group, Business Advisors and Accountants, remains in office as independent examiner until further notice.

23/4/2026

This report was approved by the Trustees on and signed on their behalf by:



Andy Manley

Trustee

Independent Examiner's Report to the Trustees on the unaudited Accounts of Southview Evangelical Church

I report on the Accounts of the charity for the year ended 30 November 2025 which are set out on pages 6 to 11.

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 2006 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 was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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
 - to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Philip Morrice

Philip Morrice, F.C.C.A.

Partner

TC Group
Business Advisors and Accountants
180 St Vincent Street
Glasgow G2 5SG

Date: 23/4/2026

Southview Evangelical Church

Statement of Receipts and Payments for the Year Ended 30 November 2025

		Unrestricted Funds		Restricted Funds £	Total 2025 £	Total 2024 £
		General Fund £	Designated Funds £			
	Notes					
Receipts						
Voluntary income:						
		7,104	-	-	7,104	6,075
		39,549	-	-	39,549	38,798
		14,469	-	-	14,469	8,423
		4,325	-	-	4,325	2,595
Income from charitable activities:						
		12,104	-	-	12,104	8,233
		17,360	-	-	17,360	17,125
Other Income						
		325	-	-	325	944
		-	-	4,075	4,075	17,738
		-	-	-	-	19,750
Investment Income						
		665	-	-	665	-
Total Receipts		95,901	-	4,075	99,976	119,681
Payments						
Charitable activities						
	4	50,333	-	-	50,333	46,726
	5	12,356	-	-	12,356	12,407
	6	6,520	-	-	6,520	7,420
	7	10,612	-	19,263	29,875	10,887
Governance costs						
		3,120	-	-	3,120	2,978
Sub-Total		82,941	-	19,263	102,204	80,418
Asset and investment purchases		9	13,459	-	13,459	14,040
Total Payments		96,400	-	19,263	115,663	94,458
Net (Payments) / Receipts		(499)	-	(15,188)	(15,687)	25,223
Transfers to / (from) Funds		-	-	-	-	-
(Deficit)/Surplus for year		(499)	-	(15,188)	(15,687)	25,223

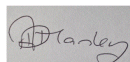
The Notes on pages 8 to 11 form an integral part of these Accounts.

Southview Evangelical Church

Statement of Balances as at 30 November 2025

	Notes	Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
		General Fund	Designated Funds			
		£	£	£	£	£
Bank and Cash in Hand						
Opening Balances		61,499	-	37,488	98,987	73,764
Net (Deficit) / Surplus for the year		(499)	-	(15,188)	(15,687)	25,223
Closing Balances		61,000	-	22,300	83,300	98,987
Reserves						
General Fund	10	61,000	-	-	61,000	61,499
Restricted Funds	11	-	-	22,300	22,300	37,488
Closing Balances		61,000	-	22,300	83,300	98,987
Other Assets						
Fixed Assets	3	-	510,321	-	510,321	510,321
Debtors (Income Tax on Gift Aid)		1,146	-	-	1,146	2,947
Rent Deposit		550	-	-	550	550
		1,146	510,321	-	512,017	513,818
Liabilities						
Pension		294	-	-	294	558
Independent Examiner's Fee		3,276	-	-	3,276	3,103
Mortgage	13	5,350	-	-	5,350	17,945
Rent received in advance		660	-	-	660	625
		9,579	-	-	9,579	22,232

Approved by the Trustees on 23/4/2026 and signed on their behalf by:



Andy Manley
Trustee



Keren Curry
Trustee

The Notes on pages 8 to 11 form an integral part of these Accounts.

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2025

1. Accounting Policies

Basis of Accounting

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Purposes of Funds

For the purpose of the *Statement of Receipts and Payments* (page 6) and the *Statement of Balances* (page 7), Funds are defined as follows:

Unrestricted Funds

The General Fund comprises offerings, donations, grants and other income received for the objects of the church without further specified purpose.

Designated Funds represents funds that have been earmarked by the Trustees for a particular purpose which can also be used as General Funds.

Restricted Funds

Southview Vision 2024 Fund represents grants received and pledges from members to be used to refurbish and repair the church.

VAT

The church is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

2. Charitable Expenditure

Local Ministries represents expenditure on the church's weekly activities and ministries.

Property and Resources represent expenditure on the upkeep of the church's building.

National and Overseas Ministries represent the church's giving to other Christian ministries whose activities are compatible with the church's objectives.

Governance Costs include those costs associated with meeting the constitutional and statutory requirements of the church and include the Independent Examiner's fee.

3. Fixed Assets

Per the Statement of Balances on page 7, Fixed Assets of £510,321 comprise (1) the depreciated value of the church's Fixed Assets at 30 November 2012 and (2) the £200,000 purchase of a manse during the year ended 30 November 2014.

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2025

4. Staff Costs and Numbers	Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
	General Fund	Designated Funds			
	£	£			
Gross salaries	47,493	-	-	47,493	45,114
Staff expenses	417	-	-	417	643
Pension costs	1,045	-	-	1,045	969
Payroll fees	1,378	-	-	1,378	430
	50,333	-	-	50,333	47,156

The average number of employees during the year was 2 (2022: 2).

5. Local Ministries	General Fund	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Children's Clubs	504	-	-	504	136
Copyright and other licences	736	-	-	736	678
Website	14	-	-	14	-
Office stationery and books	384	-	-	384	416
Subscriptions	553	-	-	553	280
Church expenses	1,034	-	-	1,034	1,076
Visiting speakers	100	-	-	100	320
Catering	189	-	-	189	190
Communion wine and cups	-	-	-	-	68
Hall hire	1,475	-	-	1,475	1,170
Weekend away	250	-	-	250	84
Costs re The Beacon	6,499	-	-	6,499	6,880
Training	304	-	-	304	483
Senior Citizens	314	-	-	314	175
Miscellaneous expenses	-	-	-	-	21
	12,356	-	-	12,356	11,977

6. National and Overseas Ministries	General Fund	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Gifts to Individuals (Note 12)	-	-	-	-	500
Gifts to Charities and Organisations (Note 12)	6,520	-	-	6,520	6,920
	6,520	-	-	6,520	7,420

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2025

7. Property and Resources	Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
	General Fund	Designated Funds			
	£	£	£	£	£
Property insurance and rates	2,598	-	-	2,598	2,075
Heat and Light	4,724	-	-	4,724	4,830
Repairs and maintenance	2,910	-	19,263	22,173	3,523
Telephone	380	-	-	380	459
	10,612	-	19,263	29,875	10,887

8. Transactions with Trustees

No Trustees nor any person connected with them received any remuneration or reimbursed expenses during the year (2024 - Nil). See also Note 14.

9. Asset and investment purchases	General Fund	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Mortgage payments (Note 13)	13,459	-	-	13,459	14,040
	13,459	-	-	13,459	14,040

10. Unrestricted Funds	Balance at 01.12.24	Receipts	Payments	Transfers	Balance at 30.11.25
	£	£	£	£	£
General Fund	61,499	95,901	(96,400)	-	61,000
Total Unrestricted Funds	61,499	95,901	(96,400)	-	61,000

Note 1, *Accounting Policies*, on page 8 provides an explanation of the above Fund.

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2025

11. Restricted Funds	Balance at 01.12.24 £	Receipts £	Payments £	Transfers £	Balance at 30.11.25 £
Southview Vision 2024	37,488	4,075	(19,263)	-	22,300
Total Restricted Funds	37,488	4,075	(19,263)	-	22,300

Southview Vision 2024 Fund

Represents grants received and pledges from members to be used to refurbish and repair the church.

12. National and Overseas Ministries

During the year, gifts of Nil (2024 - £500) were paid to individuals (2024 - 3 individuals) for personal support.

The church also gave gifts to the following charities and organisations:

	2025 £	2024 £
Tearfund (re Sponsorship)	180	180
Africa Inland Mission	960	960
BCM International UK	350	400
Berwickshire Christian Youth Trust (Note 14)	3,000	3,000
OMF International	1,980	1,980
Together 4 him silent auction	-	100
Opportunity Zambia	-	300
Chirnside Civic week	50	-
	6,520	6,920

13. Mortgage

To fund the £200,000 purchase of the property at Ravelston, Chirnside, the church obtained a £140,000 mortgage from Stewardship Services (UKET) Limited. The mortgage is payable as follows:

	2025 £	2024 £
Payable < 12 months	5,350	12,197
Outwith > 12 months	-	5,748
	5,350	17,946

14. Related Party Transactions

As indicated in Note 12, the church gave £3,000 during the year ended 30 November 2025 (2024 £3,000) to Berwickshire Christian Youth Trust, Scottish Charity No. SC026804. Patricia Anne Manley, is the Treasurer of Berwickshire Christian Youth Trust and is the wife of Andy Manley the Treasurer of this church.

Accounts

Southview Evangelical Church

Annual Report and Accounts

Year Ended 30 November 2024

Scottish Charity No. SC022106

Southview Evangelical Church

Contents of the Accounts *for the Year Ended 30 November 2024*

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Southview Evangelical Church

Church information

Web Site: www.southviewchurch.org.uk

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TD15 1EN

Solicitors

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Duns
Berwickshire
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Independent Examiner

Alexander Sloan LLP
Accountants and Business Advisers
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Southview Evangelical Church

Trustees' Annual Report *for the Year Ended 30 November 2024*

The Trustees are pleased to present their report together with the Accounts of the church for the year ended 30 November 2024.

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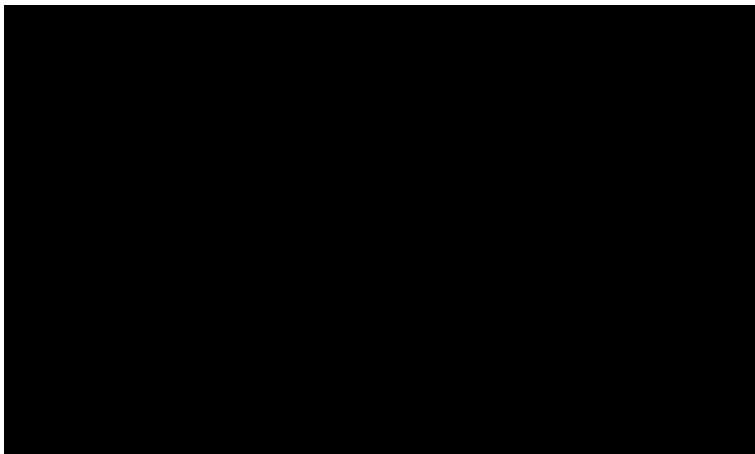
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Trustees

For the purpose of charity law, the Trustees of the church are also the charity's Trustees. The Trustees who served during the year and to the date of this report were as follows:-



Southview Evangelical Church

Trustees' Annual Report *for the Year Ended 30 November 2024*

Achievements and Performance

As from the beginning of December 2023 through to November 2024, we have been blessed and are so privileged to be involved in the work within the church and also in the village of Chirnside.

Our Sunday worship continues in the Community Centre and we have been encouraged by the commitment of our members for Sunday worship and grateful for good attendances - with coffee and chat now being appreciated before and after each service. We are encouraged with new people and families coming along regularly each Sunday.

Once a month we have a special "All Age Service" which is particularly enjoyed by the under 12 age group.

Junior church is very encouraging with a good increase in numbers and a team working well together and growing. We have a creche for the younger children each week.

Our Monday evening prayer meetings are still being used with "Zoom" with between 10-12 at each prayer time. On the first Monday of each month we meet for an in person prayer in the Southview building.

All Elders, Trustees and Leadership meetings were held regularly (at least monthly) either online or in person.

Explore – B.C.Y.T and Southview Church co-host the youth group which meets regularly and is much appreciated – about 6 attend.

We are grateful to be able to share with the church of Scotland working with the elderly in Trust Housing in the village. We also have a monthly "Seniors Programme" throughout the year.

We again have outside groups using the church premises and are grateful for this.

Playtime has commenced on Monday mornings for the under-school age and is appreciated by those who come along.

Seniors is back again on Wednesday once a month.

Pastoral groups meet regularly, either weekly or fortnightly, some on Zoom and others in person and in various places around the area, i.e. homes, or church building.

Craft and Chat has commenced on a Wednesday morning and is greatly enjoyed by about 15-25 each morning.

The Beacon Café opens on a Monday and Thursday and has been very careful to go above and beyond the rules regarding people being together in a café/community centre – this is a busy and active community café, where the manager and the volunteers work hard to provide more than just food and drink but also support and willingness to listen to those who visit.

We are grateful for the times we have been able to meet together during the year.

Financial review

Principal sources of funding

The church receives its funding from church members and others by way of weekly offerings and Gift Aid donations.

Southview Evangelical Church

Trustees' Annual Report *for the Year Ended 30 November 2024*

Results for the year

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Reserves Policy

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Independent Examiner

The Trustees recommend that [REDACTED] Alexander Sloan LLP, Accountants & Business Advisers, remains in office as independent examiner until further notice.

This report was approved by the Trustees on 8/4/2025 and signed on their behalf by:

[REDACTED]

Trustee

Southview Evangelical Church

Independent Examiner's Report to the Trustees on the unaudited Accounts of Southview Evangelical Church

I report on the Accounts of the charity for the year ended 30 November 2024 which are set out on pages 6 to 11.

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 2006 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.

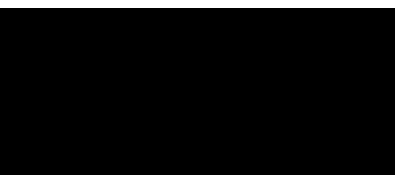
Basis of Independent Examiner's Statement

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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
 - to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Alexander Sloan LLP
Accountants and Business Advisers
180 St Vincent Street
Glasgow G2 5SG

Date: 9/4/2025

Southview Evangelical Church

Statement of Receipts and Payments for the Year Ended 30 November 2024

	Notes	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
		General Fund	Designated Funds			
		£	£	£	£	£
Receipts						
<i>Voluntary income:</i>						
Open Offerings		6,075	-	-	6,075	5,686
Gift Aid donations		38,798	-	-	38,798	41,436
Income Tax on Gift Aid		8,423	-	-	8,423	10,364
Other gifts and donations		2,595	-	-	2,595	3,360
<i>Income from charitable activities:</i>						
The Beacon		8,233	-	-	8,233	8,178
Rental Income		17,125	-	-	17,125	16,500
<i>Other Income</i>						
Sundry Income		944	-	-	944	1,795
Southview pledges		-	-	17,738	17,738	-
Support Grants		-	-	19,750	19,750	-
Total Receipts		82,193	-	37,488	119,681	87,319
Payments						
<i>Charitable activities</i>						
Staff Costs	4	46,726	-	-	46,726	40,790
Local Ministries	5	12,407	-	-	12,407	11,489
National and Overseas Ministries	6	7,420	-	-	7,420	9,580
Property and Resources	7	10,887	-	-	10,887	6,840
<i>Governance costs</i>						
Independent Examiner's Fee		2,978	-	-	2,978	2,837
Sub-Total		80,418	-	-	80,418	71,536
Asset and investment purchases	9	14,040	-	-	14,040	13,676
Total Payments		94,458	-	-	94,458	85,212
Net (Payments) / Receipts		(12,265)	-	37,488	25,223	2,107
Transfers to / (from) Funds		-	-	-	-	-
(Deficit)/Surplus for year		(12,265)	-	37,488	25,223	2,107

The Notes on pages 8 to 11 form an integral part of these Accounts.

Southview Evangelical Church

Statement of Balances *as at 30 November 2024*

	Notes	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
		General Fund	Designated Funds			
		£	£	£	£	£
Bank and Cash in Hand						
Opening Balances		73,764	-	-	73,764	71,657
Net (Deficit) / Surplus for the year		(12,265)	-	37,488	25,223	2,107
Closing Balances		61,499	-	37,488	98,987	73,764
Reserves						
General Fund	10	61,499	-	-	61,499	73,764
Restricted Funds	11	-	-	37,488	37,488	-
Closing Balances		61,499	-	37,488	98,987	73,764
Other Assets						
Fixed Assets	3	-	510,321	-	510,321	510,321
Debtors (Income Tax on Gift Aid)		2,947	-	-	2,947	1,625
Rent Deposit		550	-	-	550	-
		2,947	510,321	-	513,268	511,946
Liabilities						
Pension		558	-	-	558	274
Independent Examiner's Fee		3,103	-	-	3,103	2,956
Mortgage	13	17,945	-	-	17,945	30,142
Rent received in advance		625	-	-	625	-
		22,232	-	-	22,232	33,372

Approved by the Trustees on 8/4/2025 and signed on their behalf by:

Trustee

Trustee

The Notes on pages 8 to 11 form an integral part of these Accounts.

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2024

1. Accounting Policies

Basis of Accounting

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Purposes of Funds

For the purpose of the *Statement of Receipts and Payments* (page 6) and the *Statement of Balances* (page 7), Funds are defined as follows:

Unrestricted Funds

The General Fund comprises offerings, donations, grants and other income received for the objects of the church without further specified purpose.

Designated Funds represents funds that have been earmarked by the Trustees for a particular purpose which can also be used as General Funds.

Restricted Funds

Southview Vision 2024 Fund represents grants received and pledges from members to be used to refurbish and repair the church.

VAT

The church is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

2. Charitable Expenditure

Local Ministries represents expenditure on the church's weekly activities and ministries.

Property and Resources represents expenditure on the upkeep of the church's building.

National and Overseas Ministries represent the church's giving to other Christian ministries whose activities are compatible with the church's objectives.

Governance Costs include those costs associated with meeting the constitutional and statutory requirements of the church and include the Independent Examiner's fee.

3. Fixed Assets

Per the Statement of Balances on page 7, Fixed Assets of £510,321 comprise (1) the depreciated value of the church's Fixed Assets at 30 November 2012 and (2) the £200,000 purchase of a manse during the year ended 30 November 2014.

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2024

4. Staff Costs and Numbers	Unrestricted Funds			Total 2024 £	Total 2023 £
	General	Designated	Restricted		
	Fund	Funds	Funds		
	£	£	£		
Gross salaries	45,114	-	-	45,114	39,391
Staff expenses	643	-	-	643	607
Pension costs	969	-	-	969	792
	46,726	-	-	46,726	40,790

The average number of employees during the year was 2 (2022: 2).

5. Local Ministries	General	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2024	2023
	£	£	£	£	£
Children's Clubs	136	-	-	136	225
Sunday School/Youth	-	-	-	-	156
Copyright and other licences	678	-	-	678	648
Office stationery and books	416	-	-	416	815
Subscriptions	280	-	-	280	325
Church expenses	1,076	-	-	1,076	1,870
Visiting speakers	320	-	-	320	400
Catering	190	-	-	190	416
Communion wine and cups	68	-	-	68	-
Hall hire	1,170	-	-	1,170	400
Weekend away	84	-	-	84	-
Costs re The Beacon	6,880	-	-	6,880	4,674
Training	483	-	-	483	350
Senior Citizens	175	-	-	175	168
Miscellaneous expenses	21	-	-	21	26
Payroll fees	430	-	-	430	958
	12,407	-	-	12,407	11,431

6. National and Overseas Ministries	General	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2024	2023
	£	£	£	£	£
Gifts to Individuals (Note 12)	500	-	-	500	1,450
Gifts to Charities and Organisations (Note 12)	6,920	-	-	6,920	8,130
	7,420	-	-	7,420	9,580

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2024

7. Property and Resources	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
	General Fund	Designated Funds			
	£	£	£	£	£
Property insurance and rates	2,075	-	-	2,075	1,827
Heat and Light	4,830	-	-	4,830	3,406
Repairs and maintenance	3,523	-	-	3,523	1,115
Telephone	459	-	-	459	460
Bank charges	-	-	-	-	32
	10,887	-	-	10,887	6,840

8. Transactions with Trustees

No Trustees nor any person connected with them received any remuneration or reimbursed expenses during the year (2022 - Nil). See also Note 14.

9. Asset and investment purchases	General Fund	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Mortgage payments (Note 13)	14,040	-	-	14,040	13,676
	14,040	-	-	14,040	13,676

10. Unrestricted Funds	Balance at 01.12.23	Receipts	Payments	Transfers	Balance at 30.11.24
	£	£	£	£	£
General Fund	73,764	82,193	(94,458)	-	61,499
Total Unrestricted Funds	73,764	82,193	(94,458)	-	61,499

Note 1, *Accounting Policies*, on page 8 provides an explanation of the above Fund.

Southview Evangelical Church

Notes to the Accounts for the Year Ended 30 November 2024

11. Restricted Funds	Balance at 01.12.23 £	Receipts £	Payments £	Transfers £	Balance at 30.11.24 £
Southview Vision 2024	-	37,488	-	-	37,488
Total Restricted Funds	-	37,488	-	-	37,488

Southview Vision 2024 Fund

Represents grants received and pledges from members to be used to refurbish and repair the church.

12. National and Overseas Ministries

During the year, £500 in gifts (2023 - £1,450) were paid to 3 individuals (2023 - 7 individuals) for personal support.

The church also gave gifts to the following charities and organisations:

	2024 £	2023 £
Tearfund (re Sponsorship)	180	180
Africa Inland Mission	960	960
BCM International UK	400	400
Berwickshire Christian Youth Trust (Note 13)	3,000	3,000
OMF International	1,980	1,980
Together 4 him silent auction	100	-
Opportunity Zambia	300	-
MacMillian coffee morning	-	840
Hynes, Yeaman & Hutfield	-	120
CAP UK	-	300
	6,920	7,780

13. Mortgage

To fund the £200,000 purchase of the property at Ravelston, Chirnside, the church obtained a £140,000 mortgage from Stewardship Services (UKET) Limited. The mortgage is payable as follows:

	2024 £	2023 £
Payable < 12 months	12,197	11,662
Outwith > 12 months	5,748	18,480
	17,945	30,142

14. Related Party Transactions

As indicated in Note 11, the church gave £3,000 during the year ended 30 November 2024 (2023 £3,000) to Berwickshire Christian Youth Trust, Scottish Charity No. SC026804. [REDACTED] a Trustee of the church, is also a Trustee of Berwickshire Christian Youth Trust.

