



Grace Baptist Church – Edinburgh
Trustees Report & Financial Statements
for period 1st April 2024 - 31st March 2025

Registered Charity No. SC048066

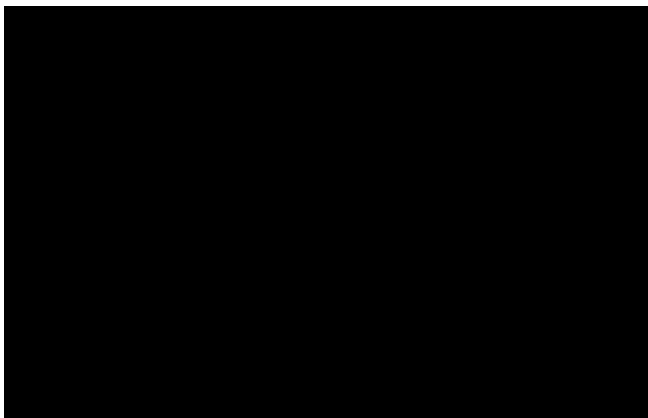
Charity Name



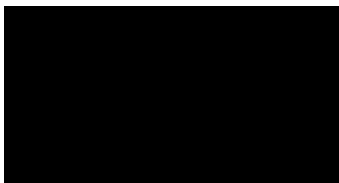
Charity Number



Trustees:



Independent Examiner:



Trustees Report

For the period ending 31/03/2025

Constitution

Grace Baptist Church – Edinburgh has been a registered Charity since 16 January 2018.

Trustees

The Trustees are appointed in accordance with the constitution.

Objectives and Activities

Charitable Purposes

The charity's purpose is the advancement of religion. The principal object of the charity is the advancement of the Christian faith according to Baptist principles and in accordance with the Basis of Faith found in the 1689 Baptist Confession of Faith.

Summary of Activities

Whilst Grace Baptist Church, Edinburgh became a charity in 2018, the church planting work began in 2013, and was constituted as a church later that year.

Worship services continue to be open to all, twice on a Sunday and has welcomed many visitors throughout the year, some from the local area, and many holidaymakers. Pastors from around the UK have also been invited on occasions to preach at the church.

The church regularly seeks to reach out to the Edinburgh locals through online advertising, leaflet distribution, open air music and preaching, and other activities. As is now customer, the church was able to hold a Week of Evangelism, which focused to reaching Alloa with the Gospel. Two additional activities were held over the Christmas period which were a Christmas Crafts Event for families and a Christmas Meal for those living away from family.

The church continues to actively support the Church planting work in Alloa in administration, finance, through prayers and volunteering. On 29th March 2025 the church ordained [REDACTED] (a currently serving Elder at the church in Edinburgh) at a special service. It is the church's expectation to send [REDACTED] a full-time pastor for the church in Alloa in the summer of 2025. The church in Bydgoszcz, Poland continues to be supported in a similar way. Additionally, members were sent to Bydgoszcz to assist with their evangelism efforts. The church has been able to send out a church planter out to the Middle-East/North Africa region. The church continues to work closely with Grace Baptist Partnership and Anchored in Truth Ministries on various projects.

A total of 5 ministerial trainees were supported during the year, where they work alongside the full-

time pastor. Three of them were enrolled at Edinburgh Theological Seminary. Throughout the year an additional of two trainees were added. One of these men are given financial support by the church, with their training concluding in April 2025. These men were also supported over the summer to spend a month in Alloa to follow up with contacts made during the Week of Evangelism. Over the year, two of the trainees have left the training due to changes in personal circumstances. The remaining trainee enrolled at Edinburgh Theological Seminary has completed his studies as in May 2025.

Young people from across Scotland and beyond have been blessed by the twice annual Salt Youth Conference as well as monthly Light meetings. And ladies have been greatly helped and supported through the Edify Group as they study various books applicable to their needs. There is also a pre-marital course for those engaged to be married. This year, an additional meeting for men has started in the church as they study a book on the Christian life. The members of the church have also benefitted from a 3-week study lead by the elders, regarding church membership and healthy church life.

Achievements and Performance

For various reasons such as changes in personal circumstances, location and theological matters, a number of members have moved on from the church, however, Grace Baptist Church hosts their Membership Course for those new to the church and has continued to baptise and add to the membership.

The church has been supported by Anchored in Truth Ministries and the church gratefully received a team to help in a Week of Evangelism, seeking to reach people in Edinburgh and Alloa with the Gospel of Jesus Christ. They have kindly arranged a grant for the purposes of sending a member of Grace Baptist church as a church planter overseas beginning April 2025.

One of the ministerial trainees has successfully completed the course, has been ordained, and is currently in the process of becoming the pastor of Grace Baptist Church, Alloa.

Financial Review

The income for the period was £105,623 (2024: £102,250) and the expenditure for the period was £106,792 (2024: £113,356), meaning that the deficit for the period was £1,168. This was largely due to bursaries given to the Ministry Trainees and considered a worthwhile investment in the future.

The main source of funding is from regular donations from its members. Grants are received from Grace Baptist Partnership for our Polish-based staff member.

All services held by Grace Baptist Church and run by the church are free of charge, so that the Gospel message is freely offered with no obligation to pay. However, those who do regularly attend are encouraged to donate to the work, as it is encouraged and demonstrated in the Bible.

A new fund has been set up for the purposes of work in the Middle-East/North Africa region for April 2025.

Reserves Policy

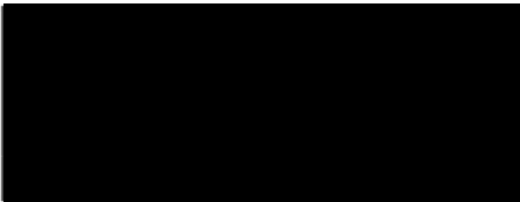
Grace Baptist Church aims to build in reserve 3 months of salaries and accommodation costs, which as of March 2025, is £9,468. The unrestricted reserves as of March 2025 was £11,107.

Plans for the Future

The church will continue to invest in and support the church planting in Alloa, Bydgoszcz (Poland) and the Middle East & North Africa. It will continue to explore different methods of evangelism and outreach throughout the year. The church is currently in the process of looking for a new Pastor. The usual annual Week of Evangelism will be deferred to 2026.

The Church is planning to invest some funds towards the maintenance and improvement of the building on Logie Green Road.

Approved by the Trustees and signed by:



Role:

Elder

Date:

19/10/2025

Independent Examiners Report

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 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 is 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

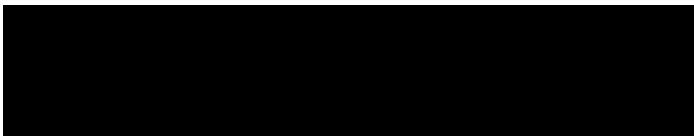
In the course of my examination, no matter has come to my attention

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 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.



Date: 3/10/2025

Statement of Receipts & Payments

For the period 1st April 2024 to 31 March 2025

Receipts	Unrestricted Funds	Restricted Funds	Total funds current period	Total funds previous period
	£	£	£	£
Donations	88,672	5,702	94,373	90,250
Grants	0	11,250	11,250	12,000
Receipts from other charitable activities	0	0	0	0
Total Receipts	88,672	16,952	105,623	102,250
Payments				
Payments relating directly to charitable activities	92,454	14,338	106,792	113,356
Total Payments	92,454	14,338	106,792	113,356
Surplus for year	-3,782	2,614	-1,168	-11,106

Statement of Balances

At 31 March 2025

			2024-25	2023-24
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Opening cash at bank and in hand	14,889	0	14,889	25,996
Surplus for the period	-3,782	2,614	-1,168	-11,107
Closing cash at bank and in hand	11,107	2,614	13,721	14,889
Fixed Assets				
Logie Green Gospel Hall (held in trust by named trustees for Grace Baptist Church – Edinburgh)	100,000	0	100,000	100,000

Approved by the Trustees and signed by:



Role:

Elder

Date:

19/10/2025

Notes to the Accounts

For the period 1 April 2024 to 31 March 2025

1. Basis of Accounting

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

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation.

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

3. Related party transactions

As per the constitution, the church leadership, made up of pastors or elders, are trustees of the charity. Two trustees were remunerated at different amounts as remunerated £14,459 (2024: £13,434) while as remunerated £167.

Rent was paid for accommodation of the pastor, totalling £17,482 (2024: £16,524).

Expense claims of £4,342 were paid to seven trustees in 2025 (2024: £4,318 to four trustees).

4. Analysis of Income

4.1 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Donations	2023-24
	£	£	£	£
Regular donations	65,820	0	65,820	68,222
Gift Aid	20,171	0	20,171	15,622
One-off donations	2,681	5,702	8,382	6,404
	88,672	5,702	94,373	90,249

4.2 Grants received

	Unrestricted Funds	Restricted Funds	Total Grants
	£	£	£
Grace Baptist Partnership	0	11,250	11,250
	0	11,250	11,250

5. Cost of charitable activities

Direct Charitable Activity Payments	Unrestricted Funds £	Restricted Funds £	Total Cost £	2023-24 £
Salaries	14,459	11,250	25,709	25,434
Pastor Accommodation	17,482	0	17,482	16,524
Payroll Costs	15,010	0	15,010	14,938
Trainee Bursary	13,012	0	13,012	11,000
Hall Rent	6,340	0	6,340	7,808
Other Accommodation	5,005	0	5,005	4,235
Week of Evangelism	4,633	0	4,633	3,115
Utilities & Internet	4,627	0	4,627	5,674
Sundry Mission Costs	920	2,918	3,838	3,792
Travel & Conference	2,543	170	2,713	1,255
Visiting Speakers	2,393	0	2,393	1,550
Sundry Expenses	1,997	0	1,997	2,042
Insurance	1,514	0	1,514	1,386
Salt Conference Costs	734	0	734	2,058
Benevolent Gifts	667	0	667	52
Literature & Tracts	653	0	653	378
IT Equipment	230	0	230	0
Building Work	190	0	190	11,732
Music Expenses	46	0	46	382
Total Payments	92,454	14,338	106,792	113,356

6. Unrestricted funds

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers £	Closing balance £
Unrestricted Funds	14,889	88,672	-92,454	0	11,107

7. Restricted funds

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers £	Closing balance £
Grace Baptist Church Bydgoszcz	0	11,250	11,250	0	0
AC MENA	0	4,455	1,841	0	2,614
GBP Conference	0	170	170	0	0
Philippines	0	902	902	0	0
	0	175	175	0	0
	0	16,952	14,338	0	2,614

Purposes of Restricted Funds

Grace Baptist Church Bydgoszcz

Grant received for staff at GBC Bydgoszcz.

AC MENA

Funds raised to cover expenses for church planting work in the Middle-East/North Africa region.

Grace Baptist Partnership Conference

Funds raised to support members to be able to attend the GBP Annual Conference in 2024.

Philippines

Funds raised to support a church in the Philippines.



Funds raised to be given as a gift for a member that has moved countries.