

Scottish Charity No. SC050925

Portobello Baptist Church SCIO

Trustees' Report and Financial Statements

Period ended 31 March 2025

Portobello Baptist Church SCIO

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Portobello Baptist Church SCIO

Report of the Trustees for the period 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.

Administrative details

Registered office

Portobello Baptist Church
189 Portobello High Street
Edinburgh
EH15 1EU

Bankers

Bank of Scotland
153 Portobello High Street
Edinburgh
EH15 1AG

Solicitors

Diakoneo Legal Services
48 Spier's Wharf
Glasgow
G4 9TH

Status of Charity and Governing Document

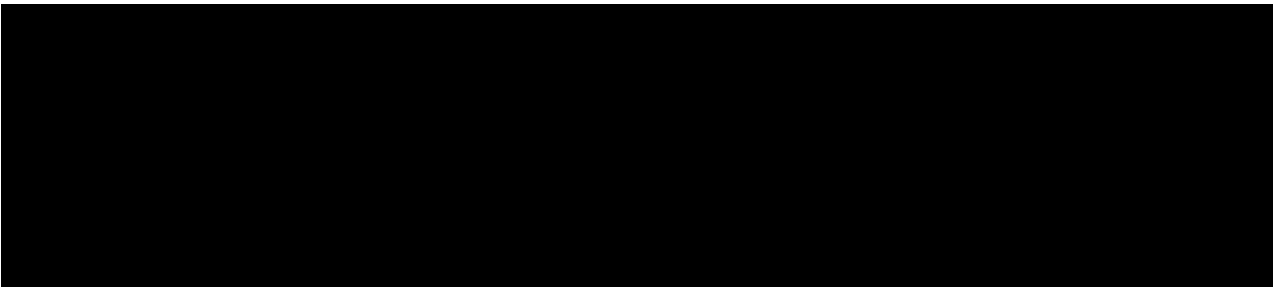
Portobello Baptist Church SCIO (SC050925) is a Scottish Charitable Incorporated Organisation (SCIO) and is established by Constitution. It was registered in its current legal form on 22 April 2021. The Charity was previously an Unincorporated Association (SC051533). The assets of the unincorporated association were transferred to the SCIO during 2024 at which point, the previous organisation was wound up.

Aims and affiliation

The aims of the church are in line with its Mission Statement - *"Portobello Baptist Church exists to make and multiply fully committed followers of Jesus Christ"*. The church is affiliated to the Baptist Union of Scotland (No SC004690).

Trustees and Office Bearers

The church is congregational in policy and its day-to-day running is undertaken by the Leadership Team who, as Office Bearers in terms of its Constitution and for the purpose of charity law, are its Trustees. The Office Bearers who served during the year and to the date of this report are listed below. The Trustees understood their statutory responsibilities during the accounting period.



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.

New Trustees are nominated for appointment to this office under the terms of the Church Constitution. There is no fixed term for Trusteeship, although the norm is three years, renewable once. Prior to their appointment, new Trustees would be active members of the Church who 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 and to commit to a regular schedule of meetings. An annual away day takes place to provide space for prayerful consideration of strategic issues. Throughout the year, Trustees (Leadership Team) usually meet once a month.

Charitable objectives

The charitable objectives of the Church are as follows:

- To worship God in a way that makes faith accessible to those with no Christian background.
- To live out the Christian faith in the community in practical and caring ways for those in need.
- To train and teach the members of Portobello Baptist Church, helping them become true disciples of Jesus Christ.
- To find ways of living our faith alongside other groups within the community, giving opportunity to share our faith with those who are interested.

Portobello Baptist Church SCIO

Report of the Trustees for the period ended 31 March 2025

Achievements and performance

This year has been one of continuing what was already working and embracing change. We have seen that work out in a number of areas of our church ministry:

Community Outreach: We had a change in staffing in the year which included an 8 month vacancy, but our key ministries continued unaffected due to continued support by volunteers. These ministries include running two Alpha Courses, the Meeting Place, a warm spaces project in conjunction with the other churches in Portobello, Community Fridge hospitality, Foodbank collection, the launch of Mainly Music, Christmas cafe evening and our Carols on the Beach event.

Sunday Worship: We continue to welcome new people to our church on a Sunday morning, and our team of preachers, worship leaders and gathering hosts have done a great job in encouraging us in our faith. We have many others serving regularly on a Sunday morning in a variety of roles. We continue to gather monthly for evening worship.

Global Mission: We continue to support our three long term partners: Transform Burkina, CreativEnergie and International Justice Mission. All three contributed to the life of the church throughout the year. In addition this year we sent one of our young people on a 6 month mission project with Youth With A Mission.

Youth: Our youth group has continued to grow and the addition of our new staff member has seen changes in how this area has operated. This includes our Sunday Youth work, connecting with the local secondary School, attending Magnitude worship evenings, and a number of young people attending the Magnitude summer festival.

Children: Another area of change in this past year as we have adapted to the changing ages of the young people and children in attendance.

Discipleship: We had a week of prayer, our small groups continue to be places of connection and spiritual support and growth. We once again hosted a successful church weekend. We had people across our church record devotionals for Lent and we baptised two people.

Leadership: Our leadership team remained the same but the departure of our Community Outreach Worker was a significant change. By the end of the calendar year we were delighted to have appointed a new Youth and Community Ministry Associate. The leadership team did a great job of guiding the church through this process.

Financial review

Principal sources of funding

The Church receives its funding from church members by way of monthly offerings and Gift Aid donations. The Church also received income from hall letting during the year which have been disclosed in the financial report.

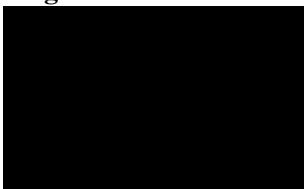
Results for the year

The Accounts for the year are set out on pages 4 to 7. Per the Receipts and Payments Account on page 4, the Church reported a surplus of £10,986 (2024: £62,047).

Reserves

It is the policy of the Church to maintain Unrestricted Funds, i.e., funds not committed or invested in fixed assets, at a level which equates to approximately three 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 5, the General Fund at 31 March 2025 amounted to £46,709 (2024: £33,751) which is above the required level, Designated funds amounted to £58,551 (2024: £59,569) and Restricted funds amounted to £6,700 (2024: £7,654). Total funds of the charity amounted to £111,960 (2024: £100,974).

Signed on behalf of the Trustees on 10th December 2025.



Portobello Baptist Church SCIO

Report of the Independent Examiner to the Trustees *for the period ended 31 March 2025*

I report on the accounts of the church for the period ended 31 March 2025 which are set out on pages 4 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's 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.

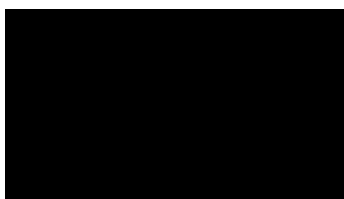
Basis of Independent Examiner's statement

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

Date: 10th December 2025

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

Portobello Baptist Church SCIO

Receipts and Payments Account for the period to 31 March 2025

		General fund £	Designated funds £	Restricted funds £	2025 Total £	2024 Total £
Receipts	Notes					
Gift-aided donations		43,968	-	7,950	51,918	41,050
Freewill offerings		9,521	-	3,000	12,521	14,842
Gift Aid reclaimed		18,628	-	1,363	19,991	8,165
Hall rentals		24,403	-	-	24,403	22,502
Sundry income		-	-	-	-	301
Bank interest		2,725	-	-	2,725	1,355
Legacy income		-	-	-	-	63,569
BUS funding		3,750	-	-	3,750	7,500
Total receipts		102,995	-	12,313	115,308	159,284
Payments						
Staff costs	4	35,304	-	3,334	38,638	42,966
Multimedia		3,777	-	-	3,777	3,402
Minister's expenses		198	-	-	198	261
Rates and insurance		5,149	-	-	5,149	6,002
Church repairs and renewals		6,901	-	-	6,901	4,253
Manse repairs and renewals		3,051	-	-	3,051	1,163
Hall repairs and renewals		410	-	-	410	4,271
Church cleaning		7,487	-	-	7,487	6,008
Heat and light		5,077	-	-	5,077	5,103
Catering		1,981	-	-	1,981	1,465
Church telephone		1,051	-	-	1,051	726
Printing, postage and stationery		612	-	-	612	-
Window cleaning		415	-	-	415	311
Accounting expenses		834	-	-	834	1,075
Office equipment		-	-	-	-	676
Legal and professional fees		1,193	-	-	1,193	-
Maintenace contracts		4,734	-	-	4,734	2,742
Music costs		133	-	-	133	-
Church retreat costs		140	-	-	140	300
Children & Youth Work		318	-	120	438	2,413
Grants and donations	5	7,463	1,018	9,813	18,294	10,545
Fellowship gifts		111	-	-	111	-
Travel		234	-	-	234	324
Training		525	-	-	525	649
Mission and Community		1,215	-	-	1,215	1,008
Independent examination fee		1,584	-	-	1,584	1,440
Bank charges		140	-	-	140	100
Sundry expenses		-	-	-	-	34
Total payments		90,037	1,018	13,267	104,322	97,237
Net increase / (decrease) in cash for the year		12,958	(1,018)	(954)	10,986	62,047
Cash balances brought forward		33,751	59,569	7,654	100,974	38,927
Cash balances carried forward		46,709	58,551	6,700	111,960	100,974

The notes on pages 6 to 7 form part of these financial statements.

Portobello Baptist Church SCIO

Statement of Balances as at 31 March 2025

	2025			2024		
	Opening balance £	Surplus for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Bank and cash	100,974	10,986	111,960	38,927	62,047	100,974
Total assets	100,974	10,986	111,960	38,927	62,047	100,974
Represented by:			£			£
General fund		6	46,709			33,751
Designated funds		6	58,551			59,569
Restricted funds		7	6,700			7,654
			111,960			100,974
Statement of assets as at 31 March 2025			£			£
Church (estimated value)			300,000			300,000
Manse (estimated value)			200,000			200,000
Gift Aid due			2,740			9,688
			502,740			509,688
Statement of liabilities as at 31 March 2025			£			£
Independent examination fee			1,512			1,440
Professional fees			144			144
Underpayment of pension contributions			-			49
Tax and NI due			412			430
			2,068			2,063

The financial statements on pages 4 to 7 were approved by the Trustees on 10th December 2025 and signed on their behalf by the undernoted:

Portobello Baptist Church SCIO

Notes to the financial statements for the period to 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.

Church income

All voluntary income, income from tax recoveries on Gift Aid and bank interest is accounted for when received.

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.

2. Transactions with Trustees and related parties

There were no transactions with the Trustees during the year ending 31 March 2025 (2024: nil) other than the Minister's salary which is detailed below.

During the year [REDACTED] a Trustee, received a salary of £23,467 (2024: £23,617), pension contributions of £1,408 (2024: £1,337) and expenses of £78 (2024: £2,512) in his capacity as Church Pastor.

During the year training fees totalling £7,213 (2024: £nil) were paid to YWAM on behalf of [REDACTED] who is related to a Trustee [REDACTED]. No other payments were made to related parties during the year (2024: £nil).

3. Reimbursement of expenses

During the year one (2024: two) Trustee received reimbursement of expenses for expenses paid on behalf of the Church totalling £341 (2024: £1,327). No Trustees received remuneration for their position as Trustees during the year (2024: nil).

4. Staff costs and numbers

	2025	2024
	£	£
Gross salaries	35,336	38,911
Employer's pension contributions	3,302	4,055
	38,638	42,966

The average number of employees during the year was 2 (2024: 2).

Portobello Baptist Church SCIO

Notes to the financial statements for the period to 31 March 2025

5. National and overseas Ministries	General fund	Designated fund	Restricted funds	2025 Total	2024 Total
<i>Grants and gifts</i>	£	£	£	£	£
Youth with a Mission	-	-	7,213	7,213	-
Archie Catchpole	-	-	2,600	2,600	-
Scottish Baptist fund	2,268	-	-	2,268	1,800
Creativenergie	2,000	-	-	2,000	1,896
Scripture Union of Scotland	1,000	-	-	1,000	-
Transform Burkina	750	-	-	750	600
Portobello Older Peoples Project	-	518	-	518	-
Portobello Monday Centre	-	500	-	500	-
IJM UK	500	-	-	500	-
Towerbank Primary School	-	-	-	-	2,000
Teen Challenge	-	-	-	-	2,000
International Justice	-	-	-	-	504
Individuals above £100	725	-	-	725	500
Donations below £100	220	-	-	220	1,245
Total grants and gifts	7,463	1,018	9,813	18,294	10,545
6. Unrestricted funds	Balance at 01.04.2024	Income	Expenditure	Transfers	Balance at 31.03.2025
	£	£	£	£	£
General fund	33,751	102,995	(90,037)	-	46,709
<i>Designated funds</i>					
Church Legacies fund	59,569	-	(1,018)	-	58,551
Total unrestricted funds	93,320	102,995	(91,055)	-	105,260

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.

The Church Legacies fund represents legacy income which has been used to support some local organisations and will be used for other needs in the church.

7. Restricted funds	Balance at 01.04.2024	Income	Expenditure	Transfers	Balance at 31.03.2025
	£	£	£	£	£
Haldane Salary Fund	3,334	-	(3,334)	-	-
Café Project Fund	4,200	-	-	-	4,200
Building fund	-	2,500	-	-	2,500
Forwarding fund	120	9,813	(9,933)	-	-
Total restricted funds	7,654	12,313	(13,267)	-	6,700

Explanation of funds

The Haldane Salary fund represents a grant to facilitate Glenn Innes becoming the Future Church Lead for the Baptist Union of Scotland (BUS). The funding will be used to backfill Glenn's position at Portobello to allow him to give his time to developing the future church vision of the Baptist Union.

The Café Project Fund represents donations and expenditure in relation to cafe maintenance and improvements.

The Building fund represents grants, donations and expenditure in relation to building upgrades and improvements.

The Forwarding fund represents gifts received from church members for onward forwarding to various Christian organisations and ministries.