

Registered Charity No: SC051777

**EASTERHOUSE BAPTIST CHURCH SCIO
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025**

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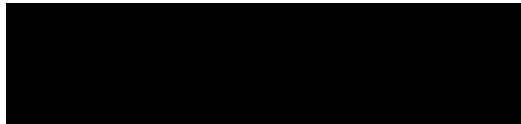
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EASTERHOUSE BAPTIST CHURCH SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

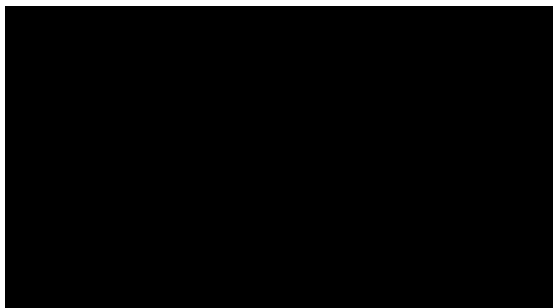
Charity Name: Easterhouse Baptist Church SCIO

**Charity's Principal and
Operational Address:**



Registered Charity Number: SC051777

Charity Trustees:



Independent Examiners:

Azets Audit Services
Chartered Accountants
Titanium 1
Kings Inch Place
Renfrew
PA4 8WF

Bankers:

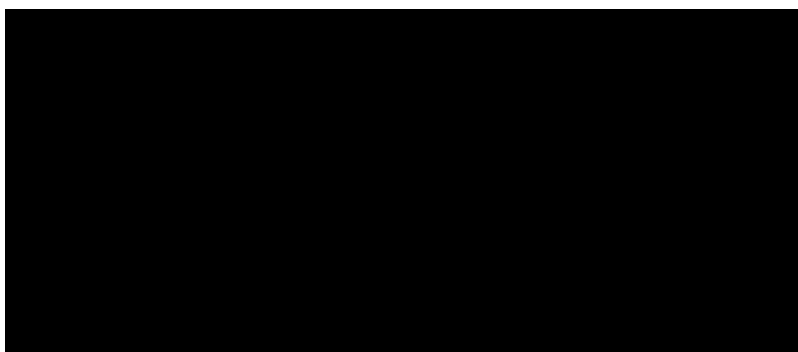
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**EASTERHOUSE BAPTIST CHURCH SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025**

The Trustees are pleased to present their report together with the receipts and payments accounts of the charity for the year ended 30 April 2025. The legal and administrative information on Page one forms part of this report.

Trustees

The Trustees who served during the year and since the year end were as follows:-



Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (SCIO) register with OSCR no. SC051777 and HMRC no. ST05099.

Appointment of Trustees

With the exception of the Pastor{s}, all of the Trustees are appointed at the Annual General Meeting for a period of four years, although they are permitted to seek re-election at the Annual General Meeting for subsequent years. Trustees are expected to 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 expected to understand their statutory responsibilities.

Aims and Affiliation

The aims of the Church are the advancement of the Christian faith and the alleviation of poverty, primarily in the Greater Easterhouse area. The Church is affiliated to the Baptist Union of Scotland.

EASTERHOUSE BAPTIST CHURCH SCIO TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

Achievements and Performance

Easterhouse Baptist Church/EBC has continued to thrive and grow in the period from May 2024 – April 2025. We count it a privilege to play our vital part in the community of Easterhouse as we seek to strengthen relationships with our neighbours & partner organisations across the area, for the common good.

Our aims & priorities at EBC remain the same – we are all about growing healthy community and making a difference – everyone, everyday & everywhere we can, not just in our building on a Sunday.

Our in-person gatherings on Sundays have continued to be at full capacity with a wide and varied congregation combining different ages, stages, backgrounds and cultures. It's wonderful!

The live stream of our Sunday gatherings on YouTube Channel continues, with the help and expertise of our amazing Production Team. Our worship is lively and modern and is led by our gifted Worship Team.

Our online & digital presence is here to stay. We receive regular feedback that it is appreciated and received well by many on shift work, those that are 'shut in', folks from all over the UK & further afield, as well as those who are curious about faith and might never step inside a church building.

Many people coming into our building comment that they find EBC to be place of vibrancy, warmth & welcome, not only on a Sunday, but throughout the week.

Our facilities are now used *every day of the week* – which is incredible.

The primary community partnership we have with JAM After-School Care continues to flourish, with JAM using our premises almost all year round for after school and out of school care during the holidays, supporting local parents/families get into the workplace with affordable childcare.

Lynn C. Duncan Dance School continues to operate one evening per week, from our building. Our Café Space & Sanctuary are regularly let out to various groups including; Thriving Places Easterhouse Community Breakfasts, Provan Hall Trust, HomesStart Scotland, Citizens Advice Bureau, Vital Connexions Training, Baptist Union of Scotland and as a local Polling Station.

Our two weekly 'warm spaces' continue to grow steadily and are very popular with our local community. The Rise & Shine Community Café each Tuesday, offers hot filled rolls, newspapers, Wi-Fi and a place to just be. On Thursdays, we continue to offer Soul Food, a community meal, where we serve a hearty 2 course meal and again create a space for belonging and connection, regardless of background.

EASTERHOUSE BAPTIST CHURCH SCIO TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

Achievements and Performance (cont'd)

Illuminate – our Community Counselling & Listening Service is operating well with a team of five qualified counsellors and is run on a donations basis from service users.

Our Toddlers Group & ESOL Class {English as a Second Language} are both running really well and continue to be busy each week.

HomeStart Scotland have entered into a new partnership with us and operate a weekly Toddler Group too.

The ongoing financial generosity of our Church Family continues to be something we give thanks for. We are able to offer support and practical help to genuine asylum seekers and new Scots placed in Easterhouse.

We regularly use our Fellowship Fund to help with support & practical care of those worshipping with us who have specific needs including single mums and families just coping in the midst of the cost-of-living crisis.

For the fifth year in a row, we delivered 300 Bags of Kindness at Easter & Christmas, to residents, in partnership with LOVE Christmas, Morrisons Bailleston and supported financially by Church Members.

During Advent 2024 we hosted our second 'Christmas by Candlelight' event and all money raised went to the work of Tearfund and Prison Fellowship Scotland.

Additionally in February 2025, we hosted 'The Wee Celebration' in our Café Space with Bake Off star/contestant, Kevin Flynn, as our special guest.

Our Creche, Kids & Youth ministries continued to expand week on week, and we specifically support our Youth to grow and develop in their faith and leadership through involvement with Frontier Camp and the Magnitude Festival. Our partnership with Scripture Union Scotland has continued with us running another successful holiday club with lunch provision during the summer of 2024 for around 60 families.

Our Sunday Kids Programme & Creche are running well, with a group of willing & skilled volunteers. In August 2024, we gathered all our Creche, Kids & Youth Teams together for a morning of significant training.

The EBC Safeguarding Team continue to work away steadily behind the scenes to ensure the vetting and PVG's are in place for all volunteers, keeping our children and volunteers safe and working within best practice guidelines.

The weekly EBC Wellbeing Café led by our community connector is a popular place every Friday. This is a space to support and help each other with challenges in our mental health.

We launched the third year of 'Made for Encounter' - a monthly discipleship training space in September 2024 and it was attended by around 70 people from all over Scotland.

EASTERHOUSE BAPTIST CHURCH SCIO TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

Achievements and Performance (cont'd)

We also ran another successful Alpha Course where guests could come and ask anything about life, faith and God.

We continue to have regularly quarterly Church Meetings, where we gather to hear reports on all aspects of Church Life, Finance & Governance issues. These meetings are well attended, with good levels of engagement in discussions and overall decision making.

We introduced a 'One Big Thank-You Event' at EBC in June 2024. This was a brilliant evening of food, fun, awards and certificates for the countless volunteers and **TEAMS** who give of their time and talents, week in, week out.

We want to take this opportunity to thank **EVERYONE** who has given their time, energy, gifts & resources to ensure that this has been another positive year for us at EBC.

This includes - our Senior Leadership Team, Staff, and ALL the other Volunteer Teams: Worship, Creche, Kids, Youth, Production, Fabric, Finance, Communications, Operations & Counselling who have each worked so hard throughout the year, serving, blessing and loving our community. As we continue to **look forward** as a Church, we recognise that we are most definitely growing and being stretched, good problems to have! In the next few years, we will have to look at our operations, staffing and buildings to keep up with all God is doing in our midst.

Financial Review

Principal Sources of Funding

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

Results for the Year

The receipts and payments summary is set out on page 8. There was overall net receipts in the year of £24,538 (2024: £14,601 net payments).

Funds in Deficit

There are no funds in deficit at the year end date.

**EASTERHOUSE BAPTIST CHURCH SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025**

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 that equates to approximately three months unrestricted expenditure. At current levels of spending (excluding one off payments), this equates to £48,750. Maintaining reserves at this level allows sufficient funds to enable the ongoing work of the Church to be maintained. The Charity had general unrestricted funds at the year-end of £209,419 and the Trustees are aware that this is in excess of the target level. The Trustees are considering the most appropriate way to utilise the funds.

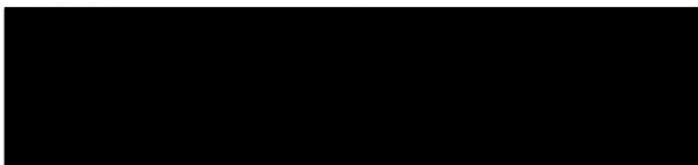
Grant Making Policy

The Church aims to make grants or gifts of its unrestricted income each year. The individuals and organisations which receive these gifts are known to the Trustees and the Church and are involved in activities or ministries compatible with the Church's objectives. Examples are the Baptist Union of Scotland, the Baptist College, and Tear Fund.

Statement on Risk

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of those reviews.

Approved by the Trustees and signed on their behalf by:



Date: 26/1/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTERHOUSE BAPTIST CHURCH SCIO

I report on the accounts of the charity for the year ended 30 April 2025, which are set out on Pages 8 to 12.

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) 2005 act and the Charities Accounts (Scotland) Regulations 2006. 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 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.



The Institute of Chartered Accountants of Scotland
Azets Audit Services
Chartered Accountants
Titanium 1
Kings Inch Place
Renfrew
PA4 8WF

Date: 26/1/26

Easterhouse Baptist Church SCIO

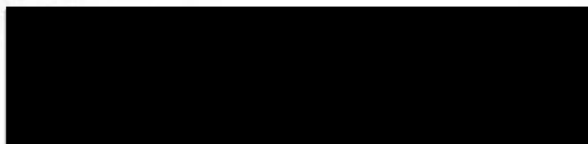
Receipts and Payments Account for the year ended 30 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Receipts					
Ordinary Offerings		134,632	-	134,632	127,059
Special Offerings and Other Gifts		14,800	-	14,800	-
Income Tax Reclaims		27,392	-	27,392	19,371
Interest		3,366	-	3,366	3,880
Donations		6,555	6,362	12,917	8,262
Use of Premises		21,176	-	21,176	11,126
Charitable Activities		23,183	-	23,183	18,034
Total Receipts		231,104	6,362	237,466	187,731
Payments					
Charitable Expenditure	3	198,594	3,590	202,184	189,797
Grants and Donations	2	10,074	-	10,074	10,471
Governance Costs		-	-	-	1,110
Legal and Professional Fees		670	-	670	955
Total payments		209,338	3,590	212,928	202,333
Net receipts/(payments)		21,766	2,772	24,538	(14,601)
Transfers to/(from) funds		-	-	-	-
Surplus/(deficit) for year		21,766	2,772	24,538	(14,601)

Easterhouse Baptist Church SCIO
Statement of Balances as at 30 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<u>Bank & Deposit Balances</u>					
At 1 May 2024		187,654	2,433	190,087	204,688
Movement in year:					
Net receipts/(payments)		21,766	2,772	24,538	(14,601)
Balance at 30 April 2025	1	<u>209,419</u>	<u>5,205</u>	<u>214,624</u>	<u>190,087</u>
Current Assets	4			<u>33,913</u>	<u>27,391</u>
Fixed Assets	5			<u>293,115</u>	<u>293,115</u>
Liabilities	6			<u>3,591</u>	<u>2,114</u>

Approved by the Trustees and signed on their behalf by:



Date: 26/1/26.

Easterhouse Baptist Church SCIO

Notes to the accounts

Year ended 30 April 2025

1. Funds	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Unrestricted Funds					
General funds	187,654	231,104	(209,338)	-	209,419
	187,654	231,104	(209,338)	-	209,419
Restricted Funds					
Fellowship	2,433	6,362	(3,590)	-	5,205
	2,433	6,362	(3,590)	-	5,205
Total Funds	190,087	237,466	(212,928)	-	214,624

Unrestricted funds

General Funds Are available to be spent on any purpose.

Restricted funds

Fellowship Gifts and donations given for specific people/purposes/immediate needs.

Easterhouse Baptist Church SCIO

Notes to the accounts

Year ended 30 April 2025

2. Grants Paid

	Institution/ Individual	Number of Grants Awarded	2025 £	2024 £
Baptist Union	Institution	1	3,612	3,624
Tear Fund	Institution	1	1,000	1,500
BMS World Mission	Institution		-	1,000
LICC	Institution		-	280
ICS	Institution		-	500
Evangelical Alliance	Institution	2	375	-
24 7	Institution	12	1,200	1,200
Prison Fellowship Scotland	Institution	1	1,000	-
Glasgow City Mission	Institution		-	500
Thirty One:Eight	Institution	1	150	145
Bible Society	Institution	1	100	100
Other Individuals	Individual	16	2,637	1,622
			<u>10,074</u>	<u>10,471</u>

3. Charitable Expenditure

	2025 £	2024 £
Salaries	81,905	78,773
Employer's NI Contributions	2,082	1,550
Employer's Pension Contributions	12,517	9,297
Worship Team	1,076	1,378
Camp	3,937	4,177
Youth Work	2,859	2,329
Children's Work	5,159	2,314
Outreach	19,804	24,971
Heat & Light	10,402	9,921
Repairs and Maintenance	12,593	12,605
Insurance, Council Tax & Water	6,247	6,029
Motor & Travel	4,708	4,264
Stationery, Books & Resources	5,744	3,495
Information Technology	5,889	7,545
Catering	5,721	4,433
Licenses	1,554	1,177
Training	1,520	689
Vision	13,477	10,143
Fellowship	3,590	2,320
Pastoral	1,402	2,386
	<u>202,184</u>	<u>189,797</u>

Easterhouse Baptist Church SCIO

Notes to the accounts

Year ended 30 April 2025

4. Current Assets

	2025 £	2024 £
Gift Aid receivable	33,913	27,391
	<u>33,913</u>	<u>27,391</u>

5. Fixed Assets

	2025 £	2024 £
Freehold property	200,000	200,000
Fixtures & Fittings	93,115	93,115
	<u>293,115</u>	<u>293,115</u>

The value of the freehold property held by the Church has been estimated by the Trustees as being £200,000.

6. Liabilities

	2025 £	2024 £
Accruals		
Independent examiner's fee	2,520	1,230
PAYE/NI Liability	1,071	884
	<u>3,591</u>	<u>2,114</u>

7. Trustee Remuneration and Expenses

During the year, two Trustees received remuneration in respect of their roles as Pastor. The total amounts paid to the Trustees during the year were £52,612 (2024: £48,671) and the total cost to the Church, including National Insurance, Taxation and Pension contributions was £79,476 (2024: £74,388).

In addition to the above Trustees remuneration, travel expenses totalling £4,375 were reimbursed to two Trustees (2024: £3,782 in respect of two Trustees). These expenses were reimbursed in relation to the Trustees role as employees of the Church, not as Trustees.

Other than stated above no Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.