

SOUTHSIDE CHURCH (SCIO)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Charity Registration No. SC049795 (Scotland)

SOUTHSIDE CHURCH (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Danella Strachan Mrs Isobel McCubbin Mrs Alison Smith Mr Dan Martin (Secretary) Mr Colin McCubbin Mr David Clipston (Pastor) Mrs Mairaid Traynor (Appointed 1 April 2026) Mr Donald McClymont (Treasurer) (Appointed 1 April 2026)
Charity number (Scotland)	SC049795
Principal address	16d Beresford Terrace Ayr Ayrshire KA7 2EG
Independent examiner	Neil Reid FCCA Dains Accountants 30 Miller Road Ayr Ayrshire KA7 2AY
Bankers	Bank of Scotland 123 High Street Ayr KA7 1QP

SOUTHSIDE CHURCH (SCIO)

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SOUTHSIDE CHURCH (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The aim of the church, which is affiliated to the Baptist Union of Scotland, is to promote an active witness to the Gospel of our Lord Jesus Christ. The Objective of the church is to reach its local community and it seeks to do so by fulfilling its Mission Statement: To reach out to all people, to welcome into one family and transform every generation for Christ.

The major areas of activity are:

- Southside Church - a church governing its own affairs according to Baptist principles.
- Southside Community Outreach – operation of Southside Charity Shop, food bank and local community ministries.

To give out of our regular income as donations to individuals and organisations that are generally known to the Trustees and the church has been continued. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Achievements and performance

Significant activities and achievements against objectives

The main achievements during the period included:

- The Pastor, David Clipston, who was appointed to the role on 1st November 2024, established vision for the church, a teaching programme was developed and ministries expanded during the course of the year.
- The regular core activities of the church were maintained through the year including Sunday worship services, youth and children's ministry, prayer meetings and Connect groups. During the year we welcomed new members and were blessed by a number of baptisms.
- The Youth Worker, assisted by volunteers, ran a very successful programme of youth activities through the year building up a core group of 25 to 30 teenagers,
- A new Leadership team were elected and appointed during the year
- The Community Worker, assisted by volunteers, continued to develop the church's community outreach, including;
 - The continued running of a charity shop by a small group of dedicated volunteers. Funds raised by the charity shop were used to support local community projects and national and international humanitarian appeals,
 - The ongoing running of a foodbank hub in partnership with South Ayrshire Foodbank and the Trussell Trust,
 - Partnership with the national charity Christians Against Poverty (CAP) and the delivery of targeted support within the local community and schools,

Future Plans

- To develop the ministry and outreach of the Church under the leadership of our Pastor,
- To continue to develop the opportunities for Community and Christian ministry from our base at 254 High Street, Ayr
- To maintain a focus on local and national Christian revival and renewal

SOUTHSIDE CHURCH (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

Principal sources of funding

The church receives its funding from church members and attendees by way of weekly offerings and gift aid donations as well as income generated through the charity shop.

Results for the period

The financial statements for the year are set out on pages 5 to 18. The Statement of Financial Activities on page 5 reflects a deficit of £16,396 (2024 - Surplus of £44,956).

Reserves policy

It is the policy of the church to maintain unrestricted funds, i.e. funds not committed, designated or invested in fixed assets, at a level which equates to approximately 3 months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General fund amounted to £85,097 (2024 - £72,177) in total, excluding fixed assets this leaves £85,063 (2024 - £71,171) which is above the required level.

Grant Making Policy

To give out of our regular income as donations to individuals and organisations that are generally known to the Trustees/Deacons and the Church has been continued. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Structure, governance and management

The Charity is a Scottish Charitable Incorporate Organisation (SCIO). It was registered in its current legal form on 3 December 2019. The Charity was previously an unincorporated association but changed its legal form to a SCIO in 2020, the assets of the unincorporated association were transferred to the SCIO during 2020. Membership is open to all who show repentance towards God, declare their faith in Jesus Christ and who have been baptised by immersion in his name.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms Danella Strachan

Mrs Isobel McCubbin

Mrs Alison Smith

Mr Dan Martin (Secretary)

Mr William Porterfield (Secretary)

(Resigned 31 March 2026)

Mr Bill Brown

(Resigned 31 March 2026)

Mr Alan Christison (Treasurer)

(Resigned 31 March 2026)

Mr Colin McCubbin

Mr David Clipston (Pastor)

Mrs Mairaid Traynor

(Appointed 1 April 2026)

Mr Donald McClymont (Treasurer)

(Appointed 1 April 2026)

Recruitment and appointment of trustees

The church trustees are known as the leadership team which consists of members elected to this post with the Senior Pastor. Under the constitution, the leadership team is limited to 8 elected members.

Leadership elections take place every three years, with leaders elected to serve for a three-year period and eligible for re-election.

All members are circulated with invitation to nominate candidates for the leadership team and all candidates require nomination by six members. Election to the leadership team is by ballot with a clear 51% majority of members voting required to elect any leader.

SOUTHSIDE CHURCH (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustee induction and training

New members undergo induction and training to brief them on their legal obligations under charity law, the content of the constitution, the leadership team and decision-making processes, the business plan and recent financial performance of the organisation.

Statement on Risk

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees' report was approved by the Board of Trustees.



Mr Donald McClymont (Treasurer)
Trustee

10 June 2026

SOUTHSIDE CHURCH (SCIO)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTHSIDE CHURCH (SCIO)

I report on the financial statements of the Charity for the year ended 31 December 2025, which are set out on pages 5 to 17.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Neil Reid FCCA

Dains
Accountants
30 Miller Road
Ayr
Ayrshire
KA7 2AY

11-6-26
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Dains is a trading name of William Duncan + Co. Ltd

SOUTHSIDE CHURCH (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	105,368	-	360	105,728	101,483	37,501	5,270	144,254
Other trading activities	4	-	23,845	-	23,845	-	22,610	-	22,610
Total income		105,368	23,845	360	129,573	101,483	60,111	5,270	166,864
Expenditure on:									
Charitable activities	5	92,448	34,050	19,471	145,969	80,150	39,008	2,750	121,908
Total expenditure		92,448	34,050	19,471	145,969	80,150	39,008	2,750	121,908
Net income/(expenditure)		12,920	(10,205)	(19,111)	(16,396)	21,333	21,103	2,520	44,956
Transfers between funds		-	-	-	-	1,679	-	(1,679)	-
Net movement in funds	8	12,920	(10,205)	(19,111)	(16,396)	23,012	21,103	841	44,956
Reconciliation of funds:									
Fund balances at 1 January 2025		72,177	34,744	81,373	188,294	49,165	13,641	80,532	143,338
Fund balances at 31 December 2025		85,097	24,539	62,262	171,898	72,177	34,744	81,373	188,294

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOUTHSIDE CHURCH (SCIO)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		34		1,006
Current assets					
Debtors	13	8,049		6,483	
Cash at bank and in hand		170,365		188,834	
		178,414		195,317	
Creditors: amounts falling due within one year	14	(6,550)		(8,029)	
Net current assets			171,864		187,288
Total assets less current liabilities			171,898		188,294
Net assets			171,898		188,294
The funds of the Charity					
Restricted income funds	16		62,262		81,373
Unrestricted funds - general			85,097		72,177
Unrestricted funds - designated	17		24,539		34,744
			171,898		188,294

The financial statements were approved by the Trustees on 10 June 2026



Mr Donald McClymont (Treasurer)
Trustee

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Southside Church (SCIO) is a Scottish Charitable Incorporated Organisation. The principle address is Church Office, 16d Beresford Terrace, Ayr, KA7 2EG

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Volunteers and charity shop

The charity benefits from the work of volunteers, particularly in relation to the charity shop. No values for this are included in the accounts. Goods donated for sale in the charity shop are not valued or included in the accounts.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
	2025	£	2025	£	2025	£	2025	£	2025	£	2025	£	2025	£
Donations and gifts	105,368	-	360	-	105,728	-	101,483	-	37,501	-	270	-	139,254	-
Grants	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
	105,368	-	360	-	105,728	-	101,483	-	37,501	-	5,270	-	144,254	-
Donations and gifts	81,601	-	-	-	81,601	-	77,369	-	-	-	-	-	77,369	-
General giving	-	-	360	-	360	-	-	-	1,750	-	270	-	2,020	-
Targeted giving	18,767	-	-	-	18,767	-	17,427	-	-	-	-	-	17,427	-
Gift aid	-	-	-	-	-	-	1,987	-	-	-	-	-	1,987	-
Youth income	-	-	-	-	-	-	-	-	10,751	-	-	-	10,751	-
Tideline	-	-	-	-	-	-	-	-	25,000	-	-	-	29,700	-
Exceptional giving	5,000	-	-	-	5,000	-	4,700	-	-	-	-	-	-	-
	105,368	-	360	-	105,728	-	101,483	-	37,501	-	270	-	139,254	-
Grants	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
Mary Brown Trust	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from other trading activities

	Unrestricted funds designated 2025 £	Unrestricted funds designated 2024 £
Shop income	23,845	22,610

5 Expenditure on charitable activities

	charitable activities 2025 £	charitable activities 2024 £
Direct costs		
Staff costs	93,896	55,827
Tideline expenses	-	12,075
Baptist Union contributions	2,820	3,173
Youth work and children's ministry	4,048	1,427
Christmas appeal	1,114	1,535
Speakers, literature and Alpha expenses	1,500	2,850
Other ministries	100	47
	103,478	76,934
Grant funding of activities (see note 6)	11,155	9,570
Share of support and governance costs (see note 7)		
Support	29,336	33,404
Governance	2,000	2,000
	145,969	121,908
Analysis by fund		
Unrestricted funds - general	92,448	80,150
Unrestricted funds - designated	34,050	39,008
Restricted funds	19,471	2,750
	145,969	121,908

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Grants payable

	charitable activities 2025 £	charitable activities 2024 £
Grants to institutions:		
24/7 Prayer Donation	-	300
Broken Chains Donation	-	200
Bulgaria Donation	2,400	2,600
Foodbank	600	600
International Justice Mission Donation	-	100
Riverside	3,000	3,000
YWAM	1,200	-
Tearfund	1,200	1,200
Mary Brown Trust	2,715	-
Donations to Individuals	40	1,550
Other	-	20
	<u>11,155</u>	<u>9,570</u>

7 Support costs allocated to activities

	2025 £	2024 £
Depreciation	972	1,366
Accommodation and catering	16,138	19,706
Office and administration costs	7,486	6,668
Repairs, equipment and maintenance	1,636	-
Accountancy fees	3,104	5,664
Governance costs	2,000	2,000
	<u>31,336</u>	<u>35,404</u>
Analysed between:		
charitable activities	<u>31,336</u>	<u>35,404</u>

	2025 £	2024 £
Governance costs comprise:		
Independent examination fee	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,000	2,000
	Depreciation of owned tangible fixed assets	972	1,366
		<u>2,972</u>	<u>3,366</u>

9 Trustees

The following trustees received salaries for their roles as employees of the charity rather than for their role as Trustees during the period:

- Salary paid to Danella Strachan for her employment of £22,063 (2024 - £18,943), pension contributions of £684 were made for Danella Strachan (2024 - £684).
- Salary paid to David Clipston for his employment as Pastor of £33,584 (2024 - £5,500), pension contributions of £2,139 were made for David Clipston (2024 - £nil)

Trustees also received reimbursement of our of pocket expenses totalling £231 (2024 - £nil).

The aggregate value of unconditional donations made by Trustees was £31,539 (2024 - £24,866)

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Pastoral staff	1	1
Administrative and support	3	2
	<u>4</u>	<u>3</u>

Employment costs	2025	2024
	£	£
Wages and salaries	90,497	53,926
Social security costs	-	908
Other pension costs	3,399	993
	<u>93,896</u>	<u>55,827</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Tangible fixed assets

	Office Equipment £
Cost	
At 1 January 2025	5,463
At 31 December 2025	5,463
Depreciation and impairment	
At 1 January 2025	4,457
Depreciation charged in the year	972
At 31 December 2025	5,429
Carrying amount	
At 31 December 2025	34
At 31 December 2024	1,006

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	141	-
Prepayments and accrued income	7,908	6,483
	8,049	6,483

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,466	1,440
Trade creditors	955	2,928
Accruals and deferred income	4,129	3,661
	6,550	8,029

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,399	993

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Pastor Salary Fund	76,373	360	(16,756)	-	59,977
Mary Brown Trust	5,000	-	(2,715)	-	2,285
	<u>81,373</u>	<u>360</u>	<u>(19,471)</u>	<u>-</u>	<u>62,262</u>
	<u><u>81,373</u></u>	<u><u>360</u></u>	<u><u>(19,471)</u></u>	<u><u>-</u></u>	<u><u>62,262</u></u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Mission Mania	1,679	-	-	(1,679)	-
Pastor Salary Fund	78,853	270	(2,750)	-	76,373
Mary Brown Trust	-	5,000	-	-	5,000
	<u>80,532</u>	<u>5,270</u>	<u>(2,750)</u>	<u>(1,679)</u>	<u>81,373</u>
	<u><u>80,532</u></u>	<u><u>5,270</u></u>	<u><u>(2,750)</u></u>	<u><u>(1,679)</u></u>	<u><u>81,373</u></u>

The Pastor Salary Fund represents money to be used for the church to engage a full-time pastor to lead and develop the future ministry of the church.

The Mary Brown Trust fund represents a £5,000 grant award to the Church to be used for community programme development as still some left for 2026.

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Unrestricted funds - designated

These are unrestricted funds which are material to the Charity's activities.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Charity Shop Fund	23,431	23,845	(22,737)	24,539
Christmas Appeal	215	-	(215)	-
Designated Donation	11,098	-	(11,098)	-
	<u>34,744</u>	<u>23,845</u>	<u>(34,050)</u>	<u>24,539</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Charity Shop Fund	12,317	22,610	(11,496)	23,431
Christmas Appeal	-	1,750	(1,535)	215
Tideline Fund	1,324	10,751	(12,075)	-
Designated Donation	-	25,000	(13,902)	11,098
	<u>13,641</u>	<u>60,111</u>	<u>(39,008)</u>	<u>34,744</u>

The Charity Shop Fund represents income and expenditure relating to the charity shop.

The Christmas Appeal is made up of donations to be used to support individuals and families in need within our local community over the Christmas period.

The Designated Donation fund was an exceptional donations received which has been designated for staff and other running costs.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	<u>72,177</u>	<u>105,368</u>	<u>(92,448)</u>	<u>-</u>	<u>85,097</u>

SOUTHSIDE CHURCH (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds (Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	49,165	101,483	(80,150)	1,679	72,177

19 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	34	-	-	34
Current assets/(liabilities)	85,063	24,539	62,262	171,864
	85,097	24,539	62,262	171,898
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	1,006	-	-	1,006
Current assets/(liabilities)	71,171	34,744	81,373	187,288
	72,177	34,744	81,373	188,294

20 Related party transactions

During the year the Charity entered in the following transactions with related parties:

Jacqueline Porterfield (the wife of Trustee Billy Porterfield) was employed by the charity and received remuneration £9,406 (2024 - £7,920), no pension contributions were made by the charity (2024 - £nil).

Christison Forestry Consulting (owned by the Trustee Alan Christison and his wife Linda Christison) received £nil for bookkeeping services supplied to the charity during the year (2024 - £3,600).