

Broxburn Baptist Church

Trustees' Report and Financial Statements
Year Ended 30th September 2023

Broxburn Baptist Church

Contents of the Financial Statements *for the year ended 30th September 2023*

	Page
Church Information	1
Report of the Trustees	2 - 4
Report of the Independent Examiners	5
Income and Expenditure Account	6
Balance Sheet	7
Notes to the Financial Statements	8

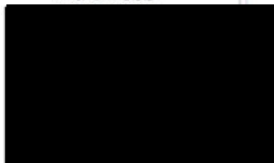
Broxburn Baptist Church

Church Information

Trustees



Address



Bankers

Royal Bank of Scotland
30 Old Linton Road
Newbridge
EH28 8SS

Independent Examiner



Broxburn Baptist Church

Report of the Trustees

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 30th September 2023

Status of Charity and Governing Document

Broxburn Baptist Church is established by Constitution. The church is a Scottish Charity (No. SC0001425) and is recognised by the Inland Revenue under reference number CR41625.

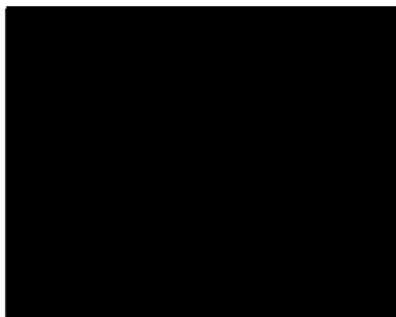
Aims and Affiliation

The aims of the church are in line with its Constitution
The church is affiliated to the Baptist Union of Scotland.

Trustees and Office Bearers

The church is congregational in policy and its day to day running is undertaken by the Office Bearers (the Trustees) and the Deacons. The Office Bearers who served during the year and to the date of this report were as follows:-

Trustees



Treasurer
Secretary

Appointment of Trustees

New Trustees are nominated for appointment by the church members as and when required at a church meeting held for this purpose. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have been a church member for some time 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.

Achievements and Performance

During the year, the church met regularly for worship and carried out various activities in pursuit of the above stated aims.

Significant highlights, events and developments of note in the year include the following: -in relation to activities:

- Continued Employment of a part-time Community Pastor, tasked with reaching out to the local community.
- Continued 'The Lighthouse', a baby and toddler group open to all in the community.
- Continued 'ADHDitude', a support group for parents with and parents of children who have, ADHD.
- In cooperation with 'Broxburn and Uphall Council of Churches' hosted a service for Holy Week.
- Organized a collection of Christmas Shoe boxes for the Samaritan's Purse Christmas Appeal
- Provided an event for children from within and outside the church at Easter
- Continued to provide a weekly newsletter in print and via email and social media.
- Continued and extended services in local care homes through the local Council of Churches.
- Carried out a harvest service with goods donated being given to West Lothian Food Bank.
- Continued monthly Coffee&Chat@BBC open to the community. One month all proceeds were for Macmillan Cancer Care.
- Continued a monthly Women's Fellowship.
- Continued monthly Family Fellowship for families in the community.
- Continued the process of converting to a SCIO.

Broxburn Baptist Church

Report of the Trustees

Achievements and Performance (Continued)

In relation to **funding**:

- A small decrease in donations from church members via weekly offerings and Gift Aid donations.
- A small decrease in participation by church members in the Gift Aid scheme.

Financial review

Principal sources of funding

The church receives its funding from church members and adherents by way of offerings and Gift Aid Donations

Reserves

Results for the Year

As a result of a deficit for the year of £7282 the General Fund at 30th September 2023 amounted to £26633 (2022 34365) Other unrestricted funds totalled £3369 (2022 2919) giving total funds of £30002 (2022 £37284)

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 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 these reviews.

Broxburn Baptist Church

Report of the Trustees

Trustees' Responsibilities

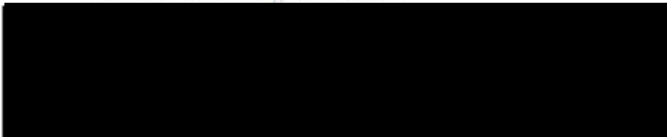
Under legislation relating to charities in Scotland, the Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the church's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the church and comply with relevant disclosure requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the church's financial position and enable the Trustees to ensure that the financial statements comply with the requirements of Section 5 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 1992 flowing therefrom. The Trustees also have general responsibility for taking such steps as are reasonably open to them to safeguard the church's assets and to prevent and detect fraud and other irregularities.

On behalf of the Trustees



Trustee

Dated *19/11* November 2023

Broxburn Baptist Church

Report of the Independent Examiners to the Trustees for the year ended 30th September 2023

I report on the accounts of the church for the year ended 30th September 2017 which are set out on pages 5 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. 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 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 Examiners' 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 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.

Na

Date  November 2023

Broxburn Baptist Church

Receipts and Payments Accounts

For the year ended 30 September 2023

	Unrestricted Funds		Restricted Funds	Total 2,023	Total 2,022
	General Fund	Designated Funds			
	£	£	£	£	£
Receipts					
Offerings	13,189			13,189	9,817
Gift aid Offerings	3,713			3,713	5,993
Tax recovered on gift aid giving	3,020			3,020	2,669
Rents	6,300			6,300	6,000
Donations	605	843		1,448	3,801
Other income					
Total Receipts	26,827	843		27,670	28,280
Payments					
<i>Payments for Charitable activities</i>					
Ministers salary	12,230			12,230	9,458
Employers National Insurance					
Pension	473			473	0
Council Tax	1,155			1,155	648
Pulpit Supply	1,880			1,880	2,390
Ministers expenses					
Church & Manse Insurance	1,733			1,733	1,539
Heat & Light & Water	9,403			9,403	2,156
Telephone					
Repairs & Maintenance	1,199	393		1,592	2,395
Scottish Baptist Fund	50			50	714
Donations	1,250			1,250	500
Computer Expenses	725			725	814
Outreach	270			270	274
Sundry Expenses	587			587	1,347
Mission gifts	1,200			1,200	900
Stationery & Advertising					41
<i>Governance costs</i>					
Independent Examination	200			200	200
legal exps	2,204			2,204	
Total Payments	34,559	393		34,952	23,376
Deficit/surplus for the year	(7,732)	450		-7,282	4,904
Transfers					
Net movement in funds after transfers					
Total funds brought forward	34,365	2,919		37,284	32,380
Total funds carried forward	26,633	3,369	-	30,002	37,284

Broxburn Baptist Church

Statement of Balances

As at 30 September 2023

	2,023 £	£	2,022 £
Bank & Cash in hand			
Opening balance	37284		
Movement in the year	<u>-7282</u>		
Closing balances		30002	<u>37,384</u>
Total Net Assets		<u>30,002</u>	<u>37,384</u>
Represented by:			
Unrestricted funds			
General		26,633	34,365
Designated Funds			
Fabric Fund		3369	2919
Ministry Support fund		-	
		<u>30,002</u>	<u>37,284</u>

Approved by the Trustees on November 2021 and signed on their behalf by the undernoted:


Trustee/Treasurer


Trustee

The notes form part of these financial statements.

Broxburn Baptist church

Notes to the Receipts and Payments Accounts

For the year ended 30 September 2023

5 Unrestricted funds	Balance at 1.10.22 £	Receipts £	Payments £	Transfers £	Balance at 30.9.23 £
General Fund	34,365	26,827	(34,559)		26,633
Designated funds:					
Fabric Fund	2919	843	-393		3369
Ministry Support fund	0				0
Total designated funds	2,919	843	(393)		3,369
Total funds	37,284	27,670	(34,952)		30,002

Explanation of funds

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

Explanation of funds

The General Fund encompasses all the income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted

The Fabric Fund represents funds set aside to fund church repairs and renewals