

## **Harper Memorial Baptist Church**

Trustees' Report and Financial Statements  
*For the year ended 30 September 2024*



# Harper Memorial Baptist Church

## Contents of the Financial Statements *for the year ended 30 September 2024*

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	Page
Report of the Trustees	1 – 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 – 15

# Harper Memorial Baptist Church

## Report of the Trustees for the year ended 30 September 2024

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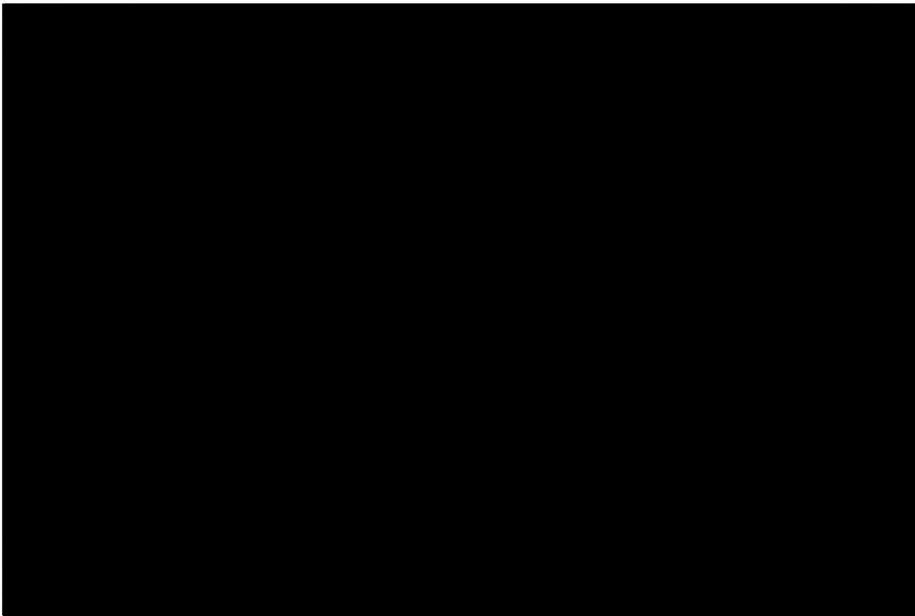
The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 30 September 2024.

### Reference and administrative details

#### Principal and registered address

Harper Memorial Baptist Church  
Craigiehall Street  
Glasgow  
G51 1EU

#### Trustees



### Structure, governance and management

#### *Governing document*

Harper Memorial Baptist Church was constituted in 1897 and has continued ever since in the Plantation district of Glasgow. The church is a registered Scottish Charity (No. SC007188).

During the year, Grace Baptist Church Govan (SC019261) closed and merged its assets with Harper Memorial Baptist Church. A property with a value of £220,000 has been brought in against brought forward reserves which was held by Grace Baptist Church Govan.

#### *Recruitment and appointment of Trustees*

The Elders and Deacons, as the office-bearers of the church make up the Trustees. Elders are ordained without term with the approval of the Church members. An election of Deacons is held every seven years by ballot and the Deacons are appointed with the approval of the Church members.

The title deeds to the property and land owned by the church are held by the Church Secretary.

#### *Aims and affiliations*

The object of the Church is to know the Lord Jesus Christ through His Word and to make Him better known through the preaching and teaching of His Word. Our mission statement is "Together on a mission to make and grow disciples of Jesus Christ, seeing lives changed around our doors, in our city, across our nation and over God's world."

The Church is affiliated to the West of Scotland Gospel Partnership, a cooperative of local churches and we are members of the UK-wide Fellowship of Independent Evangelical Churches (FIEC) which numbers over 600 congregations throughout the United Kingdom.

# Harper Memorial Baptist Church

## Report of the Trustees for the year ended 30 September 2024

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### **Achievements and performance**

In addition to our two Sunday services, a mid-week prayer meeting and a number of small groups meeting in homes around the city, we have midweek clubs and meetings on the premises for children and young people.

On an average Sunday, attendance at Morning Worship is around 220 adults plus children with 30+ countries represented.

Our Cross Cultural Workers continued to develop contacts with internationals from a range of different nations and we provided both practical and spiritual support to asylum seekers and refugees, as well as welcoming increasing numbers of international students.

Reflecting the increasingly multicultural nature of our church, and thanks to a grant from the FIEC, one of our members, a Nigerian national, began his second year as Ministry Trainee at the beginning of September. Supported by funding from the Bonar Trust and the Sychar Trust a Pakistani member began a three year appointment as Pastor in Training having completed two years as Ministry Trainee.

We continue to build bridges and engage with the local community.

A regular weekly after school club was held in Lorne Street Primary School throughout the year, our Associate Pastor and our Cross Cultural Worker spoke at school assemblies, and school staff and pupils visited our church premises for their Easter assembly.

The weekly free community meal has continued throughout the year with 50+ attending each week. We have a core of regular attendees who are joined week by week by others who have accepted an invitation and may come on a one-off basis.

Harper Tots, our group for preschool children accompanied by a parent or carer, meets weekly during school term time, and provides support for the adults as well as the children.

The English Language Class meets weekly and caters for both complete beginners and those who have some knowledge of the English language.

Our contact with a local care home continued, with a monthly service, in addition to weekly visits to individual residents by one of our ministry trainees.

When Grace Baptist Church Govan ceased meeting in late 2022 their gospel work was adopted by Harper Church working alongside '20Schemes' a church planting and revitalisation ministry. In 2024 assets were merged and work is ongoing to plant a new church in the heart of Govan.

### **Key Management Personnel Remuneration**

The Trustees consider all elders and deacons as the key management personnel with regard to directing, controlling and running the day-to-day operations of the charity. These are listed on page 1. Elders and deacons do not receive remuneration for this role with the exception of those who are also pastors who are remunerated for their role as pastor. Salaries are set at market levels seen within the charity sector for similar roles. In October 2020 it was agreed that the average of CPI and RPI over the year be used to calculate salary increases for the following 5 years.

### **Financial review**

#### ***Principal sources of funding***

Our main source of funding continues to be from regular donations from members and friends of the church.

# Harper Memorial Baptist Church

## Report of the Trustees for the year ended 30 September 2024

### **Results for the year**

The financial statements for the year are set out in pages 5 to 15. The Statement of Financial Activities on page 5 reflects an increase in funds of £10,409 (2023: £284,430). This, when added to the funds brought forward of £897,664 (as restated) gives general funds carried forward of £151,753 (2023: £139,683), designated funds of £692,862 (2023: £708,163 as restated) and restricted funds carried forward of £63,458 (2023: £49,819).

Designated funds relate to assets totalling £476,757 (2023: £708,163 as restated) and funds set aside for a property in Govan totalling £207,416 (2023: £nil) and funds set aside for Govan church plant costs totalling £8,689 (2023: £nil). The total funds carried forward are £908,073 (2023: £897,664 as restated). Free reserves (i.e. General funds) amounts to £151,753 (2023: £139,683).

### **Reserves**

The church's reserves policy was adopted by the trustees in September 2024. It is the policy of the church to maintain unrestricted funds at a level which equates to three months of committed unrestricted expenditure. For the year 2024/25 this will equate to £35,000. As shown on page 13, the level of unrestricted reserves at 30 September 2024 amounted to £151,753 (2023: £139,683) which is well above the required level.

### **Plans for future periods**

The Church plans to continue to serve the Plantation community, adhering to our mission statement to live in the community that we want to reach, to build relationships and to invite people to a personal relationship with Christ. We will continue to work towards planting a new church in Govan and are actively seeking premises and a lead church planter.

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

*Approved by the Trustees on 6th February 2025 and signed on their behalf by:*

# Harper Memorial Baptist Church

## Report of the Independent Examiner to the Trustees for the year ended 30 September 2024

I report on the accounts of the Charity for the year ended 30 September 2024 which are set out on pages 5 to 15.

### 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) (a) to (c) 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.

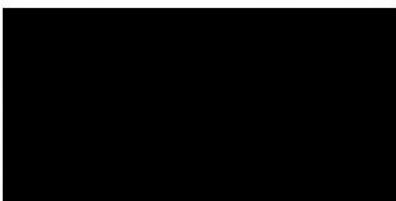
### Basis of independent examiner's statement

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 view given in 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 8 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

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

Date: .....18.12... 2025

# Harper Memorial Baptist Church

## Statement of Financial Activities for the year ended 30 September 2024

	Note	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	General Funds £	Designated Funds £	Restricted Funds £	Restated Total Funds 2023 £
<b>Income</b>									
Donations and Legacies	3	220,498	-	85,900	306,398	174,706	-	58,764	233,470
Charitable Activities	4	8,146	6,269	-	14,415	3,444	-	-	3,444
Investments	5	-	1,147	505	1,652	262	-	-	262
<b>Total Income</b>		<b>228,644</b>	<b>7,416</b>	<b>86,405</b>	<b>322,465</b>	<b>178,412</b>	<b>-</b>	<b>58,764</b>	<b>237,176</b>
<b>Expenditure</b>									
Charitable Activities	6	192,499	14,886	104,671	312,056	157,274	10,061	69,371	236,706
<b>Total Expenditure</b>		<b>192,499</b>	<b>14,886</b>	<b>104,671</b>	<b>312,056</b>	<b>157,274</b>	<b>10,061</b>	<b>69,371</b>	<b>236,706</b>
<b>Net income/(expenditure)</b>		36,145	(7,470)	(18,266)	10,409	21,139	(10,061)	(10,607)	470
<b>Transfers between funds</b>	12	(24,075)	(7,831)	31,907	-	(14,335)	-	14,335	-
		12,070	(15,301)	13,641	10,409	6,803	(10,061)	3,727	470
<b>Other recognised gains/(losses)</b>									
Gains on revaluation of fixed assets	8	-	-	-	-	-	283,960	-	283,960
<b>Net Movement in Funds</b>		12,070	(15,301)	13,641	10,409	6,803	273,899	3,727	284,430
<b>Reconciliation of Funds</b>									
<b>Total Funds Brought Forward</b>		139,683	708,163	49,818	897,664	132,880	434,264	46,090	613,234
<b>Total Funds Carried Forward</b>	12	<b>151,753</b>	<b>692,862</b>	<b>63,459</b>	<b>908,073</b>	<b>139,683</b>	<b>708,162</b>	<b>49,818</b>	<b>897,664</b>
<b>Represented by:</b>									
Restricted Income Funds		-	-	63,458	63,458	-	-	49,818	49,818
Unrestricted Funds		151,753	692,862	-	844,615	139,683	708,163	-	847,846
<b>Total Charity Funds</b>	12	<b>151,753</b>	<b>692,862</b>	<b>63,458</b>	<b>908,073</b>	<b>139,683</b>	<b>708,163</b>	<b>49,818</b>	<b>897,664</b>

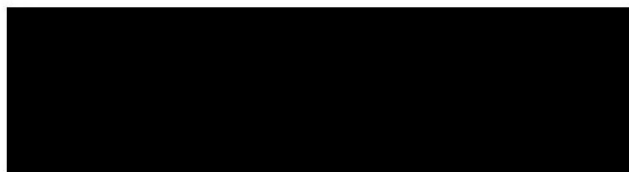
The notes on pages 7 to 15 form part of these accounts.

# Harper Memorial Baptist Church

## Balance Sheet as at 30 September 2024

	Note	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	Restated Total Funds 2023 £
<b>Fixed Assets</b>						
Tangible assets	8	-	476,757	-	476,757	708,163
<b>Total Fixed Assets</b>		-	476,757	-	476,757	708,163
<b>Current Assets</b>						
Debtors	9	24,238	-	-	24,238	22,777
Cash at Bank and in Hand		129,640	216,105	63,458	409,203	168,339
<b>Total Current Assets</b>		153,878	216,105	63,458	433,441	191,116
<b>Liabilities</b>						
Creditors falling due within one year	10	2,125	-	-	2,125	1,615
<b>Net Current Assets/(Liabilities)</b>		151,753	216,105	63,458	431,316	189,501
<b>Total Assets less Current Liabilities</b>		151,753	692,862	63,458	908,073	897,664
<b>Net Assets</b>	11	151,753	692,862	63,458	908,073	897,664
<b>The Funds of the Charity</b>						
Restricted Income Funds		-	-	63,458	63,458	49,818
Unrestricted Funds		151,753	692,862	-	844,615	847,846
<b>Total Charity Funds</b>	12	151,753	692,862	63,458	908,073	897,664

The accounts were approved by the trustees on 6th February 2025 and signed on their behalf by:



The notes on pages 7 to 15 form part of these accounts.

# Harper Memorial Baptist Church

## Notes to the Financial Statements for the year ended 30 September 2024

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### 1. Accounting policies

#### ***Basis of Preparation and Assessment of Going Concern***

Harper Memorial Baptist Church is a registered charity in Scotland. The principal address is given in the charity information on 1 of these financial statements. The nature of the charity's operations and principal activities are in the trustee's report on pages 1-3.

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

#### ***Funds Structure***

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

*Restricted funds* are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

*Unrestricted funds* are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### ***Income Recognition***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

#### ***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### ***Expenditure Recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

# Harper Memorial Baptist Church

## Notes to the Financial Statements for the year ended 30 September 2024

### **Charitable Activities**

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

### **Tangible Fixed Assets and Deprecation**

All tangible fixed assets costing in excess of £500 having a value to the charity greater than one year, other than those acquired for a specific purpose, are capitalised. Depreciation is provided on a straight-line basis to write-off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives as follows:

Property	2% straight line
Fixtures, fittings and office equipment	20% straight line

Property is measured at fair value.

### **Donated services and facilities**

Donated professional services and donated facilities are recognized as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Assets with a value totalling £nil (2023: £nil) were donated to the church.

## **2. Related Party Transactions and Trustees' Expenses and Remuneration**

During the year no Trustees received reimbursement of expenses incurred for their position as Trustee (2023: nil). No Trustees received remuneration for their position as Trustees during the year (2023: nil). [REDACTED] received a salary of £38,620 (2023: £34,868) and employer pension contributions of £1,159 (2023: £1,046) in his capacity as Church Pastor. [REDACTED] received a salary of £32,058 (2023: £26,261) and employer pension contributions of £962 (2023: £788) in his capacity as Associate Pastor.

During the year a total of £82,659 (2023: £52,471) was donated without restriction to the congregation by the trustees.

## Harper Memorial Baptist Church

### Notes to the Financial Statements for the year ended 30 September 2024

#### 3. Donations and Legacies

	Unrestricted			Total	Unrestricted			Total
	General	Designated	Restricted	Funds	General	Designated	Restricted	Funds
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023
	£	£	£	£	£	£	£	£
Open Offerings	10,396	-	-	10,396	7,171	-	-	7,171
Gift Aid Giving	119,814	-	-	119,814	115,860	-	-	115,860
Donations	56,094	-	35,525	91,619	18,992	-	58,764	77,756
Missionary offerings	2,270	-	-	2,270	2,702	-	-	2,702
Gift Aid Tax Reclaimed	30,924	-	6,565	37,489	29,981	-	-	29,981
Grants	-	-	43,810	43,810	-	-	-	-
Legacy	1,000	-	-	1,000	-	-	-	-
	<b>220,498</b>	<b>-</b>	<b>85,900</b>	<b>306,398</b>	<b>174,706</b>	<b>-</b>	<b>58,764</b>	<b>233,470</b>

#### 4. Charitable Activities

	Unrestricted			Total	Unrestricted			Total
	General	Designated	Restricted	Funds	General	Designated	Restricted	Funds
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023
	£	£	£	£	£	£	£	£
Sundry income	8,146	6,269	-	14,415	3,444	-	-	3,444
	<b>8,146</b>	<b>6,269</b>	<b>-</b>	<b>14,415</b>	<b>3,444</b>	<b>-</b>	<b>-</b>	<b>3,444</b>

#### 5. Investments

	Unrestricted			Total	Unrestricted			Total
	General	Designated	Restricted	Funds	General	Designated	Restricted	Funds
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023
	£	£	£	£	£	£	£	£
Bank interest	-	1,147	505	1,652	262	-	-	262
	<b>-</b>	<b>1,147</b>	<b>505</b>	<b>1,652</b>	<b>262</b>	<b>-</b>	<b>-</b>	<b>262</b>

## Harper Memorial Baptist Church

### Notes to the Financial Statements for the year ended 30 September 2024

#### 6. Analysis of Expenditure

	Unrestricted			Total	Unrestricted			Total
	General	Designated	Restricted	Funds	General	Designated	Restricted	Funds
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023
	£	£	£	£	£	£	£	£
<b>Charitable Expenditure</b>								
Staff costs (Note 7)	107,233	-	1,172	108,405	85,842	-	17,884	103,726
JAH's expenses	-	-	-	-	-	-	7,238	7,238
Pulpit supply	650	-	-	650	535	-	-	535
Insurance	5,425	-	-	5,425	4,956	-	-	4,956
Heat and light	9,397	-	-	9,397	6,171	-	-	6,171
Telephone	2,662	-	-	2,662	3,203	-	-	3,203
Print, books, stationery & adverts	2,898	-	-	2,898	3,953	-	-	3,953
Catering	8,569	-	-	8,569	7,463	-	-	7,463
Gifts	260	-	-	260	2,250	-	-	2,250
Manse maintenance	5,805	-	-	5,805	3,817	-	-	3,817
Travel & conference expenses	5,869	821	-	6,690	6,886	-	-	6,886
FIEC	4,740	-	-	4,740	3,900	-	-	3,900
Church organisations	6,343	178	-	6,521	3,912	-	210	4,122
Relief/Support	113	-	1,627	1,740	1,100	-	1,021	2,121
Local organisations and individuals (Note 13)	1,245	80	26,470	27,795	4,532	-	18,875	23,407
Foreign Mission support (Note 13)	1,350	-	14,545	15,895	-	-	20,333	20,333
Training fees	672	-	13,624	14,296	-	-	3,810	3,810
Repairs and maintenance	6,953	-	47,233	54,186	8,773	-	-	8,773
Sound equipment	277	-	-	277	262	-	-	262
Payroll fees	1,392	-	-	1,392	1,334	-	-	1,334
Professional fees	10,430	600	-	11,030	60	-	-	60
Independent examination	1,200	-	-	1,200	924	-	-	924
Sundry	9,016	547	-	9,563	7,401	-	-	7,401
Depreciation charge	-	12,660	-	12,660	-	10,061	-	10,061
<b>Total</b>	<b>192,499</b>	<b>14,886</b>	<b>104,671</b>	<b>312,056</b>	<b>157,274</b>	<b>10,061</b>	<b>69,371</b>	<b>236,706</b>

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

## Harper Memorial Baptist Church

### Notes to the Financial Statements for the year ended 30 September 2024

#### 7. Analysis of Staff Costs

	Total 2024 £	Total 2023 £
Salaries and wages	101,409	97,504
Employer's NIC	3,953	3,297
Pension costs	3,042	2,925
	<b>108,405</b>	<b>103,726</b>
	Total 2024 Number	Total 2023 Number
Pastoral / Ministry	4	4
	<b>4</b>	<b>4</b>

No employee had employee benefits in excess of £60,000 (2023: nil).

The Trustees consider all elders and deacons as the key management personnel. Total remuneration to key management personnel for the year was £75,645 (2023: £65,191).

#### 8. Tangible Fixed Assets

	Manse £	Church Building £	Equipment £	Total £
<b>Cost / Valuation</b>				
As at 1 October 2023 (Restated)	210,000	515,000	29,305	754,305
Additions	-	-	1,254	1,254
Disposals	-	(220,000)	-	(220,000)
<b>As at 30 September 2024</b>	<b>210,000</b>	<b>295,000</b>	<b>30,559</b>	<b>535,559</b>
<b>Depreciation</b>				
As at 1 October 2023 (Restated)	21,000	-	25,142	46,142
Charge for the year	4,200	5,900	2,560	12,660
<b>As at 30 September 2024</b>	<b>25,200</b>	<b>5,900</b>	<b>27,702</b>	<b>58,802</b>
<b>Net Book Value</b>				
As at 30 September 2023 (Restated)	189,000	515,000	4,163	708,163
<b>As at 30 September 2024</b>	<b>184,800</b>	<b>289,100</b>	<b>2,857</b>	<b>476,757</b>

The church building was revalued on 14 September 2023 by DM Hall LLP. Had the building not been revalued the carrying amount (cost less accumulated depreciation) would have been £10,560 (2022: £10,800)

#### Tangible Fixed Assets

	Manse £	Church Building £	Equipment £	Total £
<b>Cost / Valuation</b>				
As at 1 October 2022 (Restated)	210,000	232,000	29,305	471,305
Impairment / Revaluation	-	283,000	-	283,000
<b>As at 30 September 2023 (Restated)</b>	<b>210,000</b>	<b>515,000</b>	<b>29,305</b>	<b>754,305</b>
<b>Depreciation</b>				
As at 1 October 2022 (Restated)	16,800	960	19,281	37,041
Charge for the year	4,200	-	5,861	10,061
Eliminated on Revaluation	-	(960)	-	(960)
<b>As at 30 September 2023 (Restated)</b>	<b>21,000</b>	<b>-</b>	<b>25,142</b>	<b>46,142</b>
<b>Net Book Value</b>				
As at 30 September 2022 (Restated)	193,200	231,040	10,024	434,264
<b>As at 30 September 2023 (Restated)</b>	<b>189,000</b>	<b>515,000</b>	<b>4,163</b>	<b>708,163</b>

**Harper Memorial Baptist Church****Notes to the Financial Statements** *for the year ended 30 September 2024***9. Analysis of Debtors**

	Unrestricted			Total	Unrestricted			Total
	General	Designated	Restricted	Funds	General	Designated	Restricted	Funds
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023
	£	£	£	£	£	£	£	£
Prepayments and accrued income	2,640	-	-	2,640	4,278	-	-	4,278
Other debtors	21,598	-	-	21,598	18,499	-	-	18,499
	<b>24,238</b>	<b>-</b>	<b>-</b>	<b>24,238</b>	<b>22,777</b>	<b>-</b>	<b>-</b>	<b>22,777</b>

**10. Analysis of current liabilities and long term creditors**

	Unrestricted			Total	Unrestricted			Total
	General	Designated	Restricted	Funds	General	Designated	Restricted	Funds
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023
	£	£	£	£	£	£	£	£
<b>Due within 1 year</b>								
Accruals and deferred income	1,200	-	-	1,200	924	-	-	924
Other Creditors	925	-	-	925	691	-	-	691
	<b>2,125</b>	<b>-</b>	<b>-</b>	<b>2,125</b>	<b>1,615</b>	<b>-</b>	<b>-</b>	<b>1,615</b>

# Harper Memorial Baptist Church

## Notes to the Financial Statements for the year ended 30 September 2024

### 11. Analysis of Net Assets Among Funds

	Unrestricted			Total	Unrestricted			Restated
	General	Designated	Restricted	Funds	General	Designated	Restricted	Total
	Funds		Funds	2024	Funds		Funds	Funds
	£	£	£	£	£	£	£	2023
								£
Fixed Assets	-	476,757	-	476,757	-	708,163	-	708,163
Current Assets	153,878	216,105	63,458	433,441	141,298	-	49,818	191,116
Current Liabilities	(2,125)	-	-	(2,125)	(1,615)	-	-	(1,615)
	<b>151,753</b>	<b>692,862</b>	<b>63,458</b>	<b>908,073</b>	<b>139,683</b>	<b>708,163</b>	<b>49,818</b>	<b>897,664</b>

### 12. Movement in Funds

	Restated as at 01.10.2023	Incoming Resources	Outgoing Resources	Transfers Gains/Losses	As at 30.09.2024
	£	£	£	£	£
<b>Restricted Funds</b>					
Rooted	816	-	-	-	816
Missionary	9,248	375	(14,545)	19,185	14,263
Pastor in training	11,797	-	-	(11,797)	-
Cross-Cultural worker	-	2,500	(2,500)	-	-
Stewardship fund	4,832	-	(1,627)	(1)	3,204
Sychar Gospel fund	-	40,810	(17,496)	(5,359)	17,955
FIEC Centenary mission fund	23,125	-	(13,320)	-	9,805
Harper training fund	-	505	(7,950)	24,360	16,915
Roof fund	-	41,715	(47,233)	5,518	-
Faithful Welcome	-	500	-	-	500
	<b>49,818</b>	<b>86,405</b>	<b>(104,671)</b>	<b>31,906</b>	<b>63,458</b>
<b>Unrestricted Funds</b>					
General	139,683	228,644	(192,499)	(24,075)	151,753
Designated Govan property fund	-	7,416	-	200,000	207,416
Designated Govan church plant fund	-	-	(2,226)	10,915	8,689
Designated Fixed Assets	708,163	-	(12,660)	(218,746)	476,757
	<b>847,846</b>	<b>236,060</b>	<b>(207,385)</b>	<b>(31,906)</b>	<b>844,615</b>
<b>Total Funds</b>	<b>897,664</b>	<b>322,465</b>	<b>(312,056)</b>	<b>-</b>	<b>908,073</b>

	Restated as at 01.10.2022	Incoming Resources	Outgoing Resources	Transfers Gains/Losses	As at 30.09.2023
	£	£	£	£	£
<b>Restricted Funds</b>					
Rooted	816	-	-	-	816
Missionary	11,740	744	(20,333)	17,097	9,248
Pastor in training	11,797	-	-	-	11,797
Cross-Cultural worker	5,674	12,210	(17,884)	-	-
Stewardship fund	6,063	-	(1,231)	-	4,832
Sychar Gospel fund	-	20,810	(20,810)	-	-
FIEC Centenary mission fund	-	25,000	(1,875)	-	23,125
Lawrence's mission fund	10,000	-	(7,238)	(2,762)	-
	<b>46,090</b>	<b>58,764</b>	<b>(69,371)</b>	<b>14,335</b>	<b>49,817</b>
<b>Unrestricted Funds</b>					
General	132,880	178,412	(157,274)	(14,335)	139,683
Fixed Assets	434,264	-	(10,061)	283,960	708,163
	<b>567,144</b>	<b>178,412</b>	<b>(167,335)</b>	<b>269,625</b>	<b>847,846</b>
<b>Total Funds</b>	<b>613,234</b>	<b>237,176</b>	<b>(236,706)</b>	<b>283,960</b>	<b>897,664</b>

## **Harper Memorial Baptist Church**

### **Notes to the Financial Statements for the year ended 30 September 2024**

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#### **12. Movement in Funds (Continued)**

##### **Fund purposes:**

##### **Restricted Funds:**

The Rooted fund represents income specifically for the young peoples group for teenagers, Rooted.

The Missionary fund represents income specifically for mission organisations which is passed on to them.

The Pastor in training fund represents income specifically to cover the salary costs of the pastor in training.

The Cross-Cultural worker fund represents income specifically to cover the salary costs of the Cross-Cultural worker.

The Stewardship fund represents income specifically for the support of people in the community who need additional support due to Covid-19. £12,000 for food, clothing, data and digital tablets. £8,000 for similar projects.

The Sychar Gospel fund represents funds received for the training costs of the ministry trainee role for Irfan Shahid.

The FIEC centenary mission fund represents income received specifically for the appointment of two workers mission project at Harper Church.

Lawrence's mission fund represents income received specifically for Lawrence's mission work.

The Harper training fund represents income received for the training of ministry leaders.

The Roof fund represents income specifically given for roof repairs.

The Faithful welcome fund represents a grant received for welcoming asylum seekers and refugees within our community.

##### **Unrestricted 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.

The Fixed Assets Fund represents the net book value of the church's fixed assets.

##### **Transfer between funds**

Transfers to the missionary fund from the general fund relate to bank transfers to the church missionary account.

Transfers from the Pastor in training fund to the Harper training fund relate to a reorganisation of training funds. The pastor in training fund was closed during the year and the Harper Training fund set up to replace it.

Transfers from the Scyhar Gospel fund to the general fund relates to funds missallocated in prior years.

Transfers to the Harper Training fund from the general fund relate to monies set aside for the purpose of training.

Transfers to the Roof fund from the general fund relate to clearing the deficit on this fund.

Transfers to the Designated Govan Property fund from the designated fixed asset fund relate to setting aside monies for the purchase of a building in Govan as a result of selling a building in Govan.

Transfers to the Designated Govan church plant fund from the designated asset fund relate to setting aside monies for a Govan church plant.

Transfers to the Designated asset fund from the general fund relate to fixed assets purchased in the year.

## Harper Memorial Baptist Church

### Notes to the Financial Statements for the year ended 30 September 2024

#### 13. Donations and gifts

	Unrestricted			Total	Unrestricted			Total
	General	Designated	Restricted	Funds	General	Designated	Restricted	Funds
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023
	£	£	£	£	£	£	£	£
<b>Individuals</b>								
Maureen Dolan	-	-	930	930	-	-	5,400	5,400
Peter Fullarton	1,350	-	-	1,350	2,700	-	-	2,700
Hezron Mowowo	-	-	250	250	-	-	250	250
Sammi Sadiq	-	-	3,000	3,000	-	-	750	750
Speakers missionary gift day	-	-	-	-	-	-	300	300
Adewale Akintunde	-	-	8,970	8,970	-	-	1,875	1,875
Irfan Shahid	-	-	11,250	11,250	-	-	17,000	17,000
Daniel Funke	-	-	-	-	775	-	-	775
Finlay Miller	-	-	750	750	-	-	-	-
Eleanor Lewis	-	-	3,750	3,750	-	-	-	-
<b>Sub-total</b>	<b>1,350</b>	<b>-</b>	<b>28,900</b>	<b>30,250</b>	<b>3,475</b>	<b>-</b>	<b>25,575</b>	<b>29,050</b>
<b>Institutions</b>								
Mission Africa	-	-	1,000	1,000	-	-	2,750	2,750
Blythswood Care	-	-	2,250	2,250	-	-	3,000	3,000
Christianity Explored	-	-	1,000	1,000	-	-	1,000	1,000
Asia Link	-	-	-	-	-	-	705	705
Glasgow City Mission	250	-	-	250	-	-	2,300	2,300
BMS: Birthday scheme	-	-	1,500	1,500	-	-	-	-
Tigray	-	-	2,925	2,925	-	-	-	-
Release International	-	-	190	190	-	-	-	-
Abraham's Oasis	-	-	-	-	-	-	500	500
North Africa trip	-	-	-	-	-	-	2,000	2,000
BMS World Mission: Stamps	-	-	-	-	-	-	24	24
SIM	-	-	3,250	3,250	-	-	554	554
Platform 67	-	-	-	-	250	-	800	1,050
Glasgow University	100	-	-	100	100	-	-	100
CC - CU	-	-	-	-	100	-	-	100
Earthquake appeal	-	-	-	-	251	-	-	251
Crosslands	-	-	-	-	256	-	-	256
GCUAS	-	-	-	-	100	-	-	100
Latin Link	100	-	-	100	-	-	-	-
West of Scotland Gospel Partnership	100	-	-	100	-	-	-	-
Christian Institute	100	-	-	100	-	-	-	-
New Growth Counselling	400	-	-	400	-	-	-	-
Ayr Baptist Church	100	-	-	100	-	-	-	-
Origin Scotland	95	-	-	95	-	-	-	-
The Glasgow Barons	-	80	-	80	-	-	-	-
<b>Sub-total</b>	<b>1,245</b>	<b>80</b>	<b>12,115</b>	<b>13,440</b>	<b>1,057</b>	<b>-</b>	<b>13,633</b>	<b>14,690</b>
<b>Total donations and gifts</b>	<b>2,595</b>	<b>80</b>	<b>41,015</b>	<b>43,690</b>	<b>4,532</b>	<b>-</b>	<b>39,208</b>	<b>43,740</b>