

LARKHALL BAPTIST CHURCH

TRUSTEE REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2023

Scottish Charity Number SC007969

LARKHALL BAPTIST CHURCH

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LARKHALL BAPTIST CHURCH

CHURCH INFORMATION

Pastor

[REDACTED]

Trustees

[REDACTED]

Address

[REDACTED]

Bankers

The Royal Bank of Scotland
Palace Towers, Palace Grounds Retail Park
Hamilton
ML3 6AD

Solicitor

Diakoneo Legal Services Ltd
48 Speirs Wharf
Glasgow
G4 9TH

Independent Examiner

[REDACTED]

LARKHALL 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 31st December 2023

Status of Charity and Governing Document

Larkhall Baptist Church is established by Constitution. The church is a Scottish Charity (No. SC007969) and is recognised by the Inland Revenue under reference number CR38050 0 321

Charitable Purposes and Affiliation

The aims of the Church, which is affiliated to the Baptist Union of Scotland, are the advancement of the Christian faith primarily in Larkhall, but also throughout Scotland and the rest of the world by all means consistent with the Christian Bible and the support of agencies, individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

Trustees and Office Bearers

The Church is congregational in policy and its day to day running is undertaken by the Office Bearers and the Church Leadership (The Trustees). The Church Leadership comprises Pastor, Deacons and Office Bearers. The Office Bearers and Trustees who served for any period during the year were as follows

Trustees -

Administrator -

Treasurer -

Church Leadership at 31 December 2023

Deacons -

Pastor -

Appointment of Trustees

New Trustees are nominated for appointment by the Church congregation. Appointees are subject to periodic re-election, normally every three years.

Prior to their appointment, new Trustees would have served the church in various roles and would be familiar with the church's values, its aims and objectives as well as its day to day operations. As part of their induction programme, new Trustees are required to understand their statutory obligations.

Achievements and Performance

During the year the Church met for worship and carried out various activities in pursuit of the above stated aims

Worship Services were made available by Online provision for those whom meeting in the building was not possible. Significant highlights, events and developments of note in the year include the following:-

In relation to activities:

- **The following Young Peoples Groups meet in our Church under the auspices of the Church and whose leaders are attached to the Church.**

Kid's Church - Primary Age, Creche - pre school age

Girls Brigade

Rainbow Toddler Group - open to mother and toddlers in the community each Wednesday morning.

Messy Church - open to all families in the community monthly on a Sunday afternoon

▪ **During the year, the following activities happened**

- * Regular Sunday Morning Worship Services
- * Regular in person prayer gatherings and also Zoom gatherings held
- * Community Groups meet regularly in homes to study and pray
- * We collected items for the Blythswood Shoe Box Appeal in November
- * Our Children & Family Worker ran activities such as Craft Activities, Film Night, Pancake Breakfasts
- * We hosted the annual Gala Day BBQ for everyone in the community
- * We hosted a Mens Breakfast in partnership with Hope Community Church Blackwood.
- * A holiday Club for primary school children was held before the schools returned in August
- * Wiggly Worms, Carer/Toddler Group took place in our hall in the colder weather when the Community Garden closed
- * A Nativity Trail was held for families and children to receive a gift and meet Santa and have food
- * Our Girls Brigade held an their Annual Pancake evening open to all families
- * A Warm Space was offered two days a week where anyone in the Community could come in to the building and have soup,tea,coffee and biscuits in a warm environment in January and February
- * The Pastor and Children & Family Worker are involved in two local schools to holding assemblies etc. and have developed this
- * Primary Schools visited the church for end of term services, Transition Days, Christmas, Easter events
- * A monthly Happy Hour group for older folk with guest speakers and tea/coffee and home baking
- * We joined with other churches for joint services at Christmas and New Year
- * as well as hosting our own services to celebrate Easter and Christmas.
- * A weekly Art Group, Dance Exercise, Indoor Bowling Group, Family Drop in Café meet in our hall
- *
- *

In relation to Finances:

- We collected £300 upport the Baptist Mission Society Harvest Appeal £500 to donate to Barnabus Aid,
- We collected £200 to Kilbryde Hospice
- We received donations of £5,329 from individuals and organisations throughout the year
- A grant of £1133 from SLC was received to cover Craft and Food costs of Children and Family Activities over the Easter and Summer period
- We gave donations to the local Larkhall Christians Together of £1500, Hareleeshill Community Hub £200
- The Church have agreed to an initiative to pay for school meals in two local primary schools from Nov 22 until end June 2023
- In 2023 £3573 was paid in total to both schools to cover costs of P6 and P7 who did not qualify for free meals and £1150 towards the cost of Christmas Hampers for the families of the school children organised by the school.
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LARKHALL BAPTIST CHURCH

REPORT OF THE TRUSTEES

Financial review

Principal sources of funding

The church receives its funding from church members by way of weekly offerings and regular giving subject to Gift Aid

Results for the year

The financial statements for the year are set out in pages 6 to 8

Reserves

It is the policy of the church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable ongoing work of the church to be maintained. The General and Vision Funds at 31st December 2023 amounted to £259,573 (2022 £261,998) and this was above the required level.

Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £ 342,620 (2022 £ 347,143).

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.

Trustees' Responsibilities

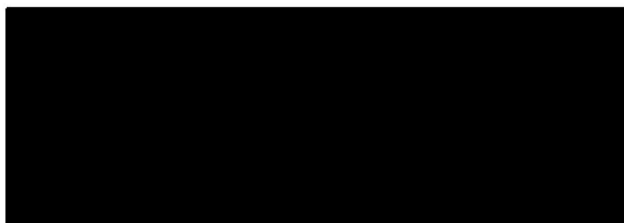
Under legislation relating to charities in Scotland, the Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the church's affairs and of its incoming resources and application of resources, including its surplus or deficit for 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 Section 5 of the Law reform (Miscellaneous Provisions) (Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 2006 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



LARKHALL BAPTIST CHURCH

REPORT OF THE INDEPENDENT EXAMINERS TO THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 6 to 8

Respective Responsibilities of the Trustees and Examiners

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities & 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 Examiners' Statement

This report is in respect of an examination carried out under regulation 11. An examination includes a review of the accounting records kept by the Trustees and a comparison of the financial statements presented with those records. It also includes a review of the financial statements and making such enquiries as are necessary for the purposes of this report. The procedures undertaken do not constitute an audit.

Examiners' Statement

In the course of my examination, no matter has come to my attention

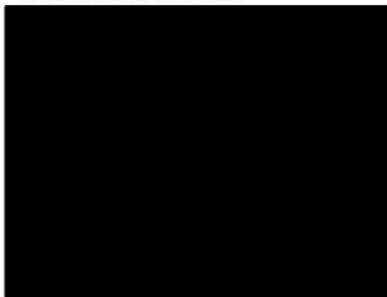
1. which gives me reasonable cause to believe that in any material respect the requirements

* 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 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



LARKHALL BAPTIST CHURCH

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023

		Restricted Funds £	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
RECEIPTS					
	Offerings	0	78507	78507	78970
	Donations	0	5687	5687	3288
	Legacies	0	0	0	0
	Interest received	0	4721	4721	498
	Sundry	0	2258	2258	3582
Total Receipts		0	91173	91173	86338
PAYMENTS					
	Ministerial	0	56783	56783	55275
	Other operating expenses	0	20905	20905	22104
	Baptist Union of Scotland	0	2710	2710	3660
	Donations	0	7423	7423	19528
	Property and equipment	0	7877	7877	9962
Total Payments		0	95698	95698	110529
SURPLUS/DEFICIT FOR YEAR		0	-4525	-4525	-24191

Movement in Cash Balances

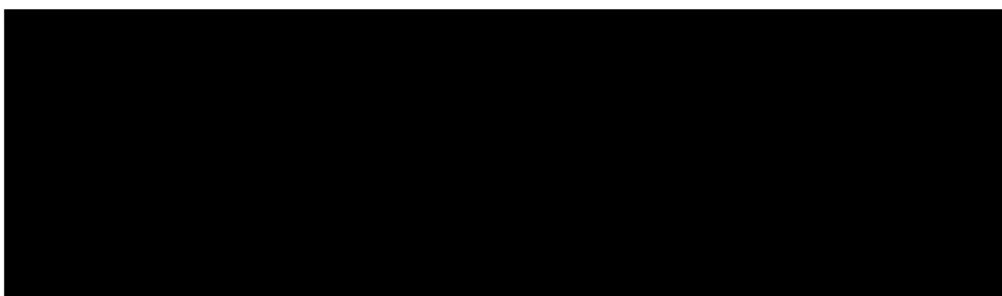
Balance at start of year	5146	261998	267144	291336
Surplus / Deficit for year (per above)	0	-4525	-4525	-24191
Permitted fund transfers	-2099	2099		0
Balance at end of year	3047	259572	262619	267145

LARKHALL BAPTIST CHURCH

STATEMENT OF BALANCES AS AT 31st DECEMBER 2023

	2023 £	2022 £
<u>FIXED ASSETS</u>		
Property - Church	note 3 80,000	80,000
Property - Manse	-	-
	<u>80,000</u>	<u>80,000</u>
Fixtures & Fittings	<u>0</u>	<u>0</u>
Plant & Machinery	<u>0</u>	<u>0</u>
Total Fixed Assets	<u>80,000</u>	<u>80,000</u>
<u>CURRENT ASSETS</u>		
Cash & Bank	<u>262,619</u>	<u>267,145</u>
 TOTAL ASSETS	 <u>342,619</u>	 <u>347,145</u>
 REPRESENTED BY:		
ALL FUNDS	note 1 262,619	267,145
REVALUATION RESERVE	note 3 80,000	80,000
TOTAL FUNDS & RESERVES	<u>342,619</u>	<u>347,145</u>

Approved by the Trustees
and signed on their behalf



LARKHALL BAPTIST CHURCH

Notes to the Financial Statements - for the year ended 31st December 2023

Note 1 Summary of Funds

<u>UNRESTRICTED FUNDS</u>		2022 £	2022 £
	GENERAL	VISION	TOTAL
Balance brought forward @ 01 January 2022	49776	237220	286,996
Surplus/Deficit for the year	107	-24298	-24,191
Permitted transfers to/from Restricted Funds	0	0	-
Transfers within Unrestricted Funds	-807	0	-807
Balance carried forward @ 31 December 2022	49076	212922	261,998

<u>RESTRICTED FUNDS</u>		2022 £	2022 £
	PROPERTY	TOTAL	TOTAL
Balance brought forward @ January 2022	4339	4,339	4,339
Surplus/Deficit for the year	0	-	-
Transfer (to) / from General Fund	807	807	807
Balance carried forward @ 31 December 2022	5146	5,146	5,146

All Funds Total Balance @ 31 December 2023		267,144	267,144
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Note 2 Accounting Policies

Basis of financial statements

The financial statements have been prepared on a receipts and payments cash basis

Church Income

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

Fixed Assets

Heritable property and the church's fixtures and fittings are stated at the Trustees' estimate of market value at the balance sheet date. No depreciation is charged on the church's heritable property, fixtures and fittings. Equipment purchased for the church is written off in the Income & Expenditure Account at the time of purchase.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities as shown on page 6 to 8, funds are defined as follows:

Unrestricted funds comprise gifts and other income received for the objects of the church without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Note 3 Fixed Assets

Notwithstanding the £9,962 (2022; £9,962) expended on property during the year, the Trustees consider this is maintenance expenditure to protect the life of the Property assets, and consider it both appropriate not to recognise any enhancement to Fixed Asset carrying value, and prudent to write-off the cost in the year incurred.

Note 4 Transactions with Trustees

Gross remuneration and expenses, including employer pension contributions, paid to or on behalf of Trustees during the year, amounted to £55,275 (2021 £57,207). This was in respect of partly Children and Family Worker salary and Pastor's stipend and not in relation to the role of Trustee