

Rutherglen Baptist Church

Scotland · Charity number SC009643

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1993-03-22
Register	View on the OSCR register

Contact

Address	72 Greenhill Road Rutherglen Glasgow G73 2SS
Website	www.rutherglenbaptist.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The charity undertakes regular public worship prayer and bible study, it provides low cost after school care for the local community and supports various clubs and groups by allowing the use of its premises

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** South Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£159,136	£181,587	-	7
2023-12-31	£151,120	£149,981	-	6
2022-12-31	£146,912	£151,835	-	6
2021-12-31	£142,808	£131,299	-	7
2020-12-31	£119,562	£135,528	-	7

Accounts

Scottish Charity number SC009643

Rutherglen Baptist Church
Report & Financial Statements
For the year ending 31st December 2024

Rutherglen Baptist Church

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Rutherglen Baptist Church

Report of the Trustees for the year ended 31st December 2024

Report of the Trustees

The Trustees are pleased to present their report together with the Financial Statements of the Church for the year ending 31st December 2024.

Status of Charity and Governing Document

Rutherglen Baptist Church is established by Constitution and is registered with HM Revenue & Customs as a Charity. The Scottish Charity Number is SC009643.

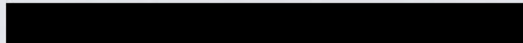
Aims and Affiliations

The aims of the Church are in line with its Mission Statement – 'Rutherglen Baptist Community Church as a Christian Community seeks to respond holistically to community need'. The Church is affiliated to the Baptist Union of Scotland.

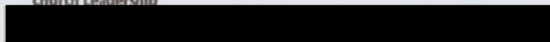
Trustees and Office Bearers

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

Trustees



Church Leadership



Appointment of Trustees

There is no fixed term for Trusteeship. Prior to their appointment new Trustees would have served the Church for some time 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 responsibilities.

Achievements and Performance

During 2024 the congregation continued to meet regularly for worship, prayer and bible study on Sundays and through Midweek Meetings. Support continued to be given by providing premises to ARK, Men's Shed, The Foodbank and Universal Serenity providing complementary therapies.

Monthly breakfast services coupled with Messy Church and open to clients of the Foodbank continued. Support was given to the Glasgow City Mission by providing volunteers for a week to help serve meals. Bimonthly social events were begun to create a venue for inviting non-members to. Church maintenance and cleaning was conducted by members on a monthly basis. New members were welcomed by transfer.

The AGM was held on 27th October 2024 and included an update on progress to becoming an SCIO, involvement of the Baptist Union of Scotland Property group to begin to address property issues and a presentation given on Social Capital theory and relevance to church growth.

Financial Review

Principal Sources of Funding

The Church receives its funding from Church members and attendees by way of weekly offerings, gift aid donations, the activities of the ARK Out of School care club, and hall rental income

Results for the year

The Financial Statements for the year are set out in pages 5-13. The statement of Financial Activities on page 5 reflects net incoming resources of £22,451 (2023: £1,139)

Reserves

It is the policy of the Church to maintain unrestricted funds ie funds not committed or invested in fixed assets, at a level which equates to approximately 3 months unrestricted expenditure ie £30,000 This allows sufficient funds to enable the ongoing work of the Church to be maintained. The General Fund at 31st December 2024 amounted to £137,000 (2023: £148,000) and is significantly above the required level.

Total Reserves including the net book value of fixed assets and balances on restricted funds amounted to £64,103 (2023: £86,554)

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.

Reference and administrative details



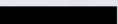
Tel 0141 569 1060

www.rutherglenbaptist.org.uk

Bankers

Royal Bank of Scotland
Main Street
Rutherglen
Glasgow G73 2JA

Solicitors



Diakoneo Legal Services
48 Speirs Wharf
Glasgow, G4 9TH

Trustee Responsibility

Charity law requires Trustees 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 resources expended, including its surplus or deficit for that year. In preparing these financial statements the Trustees are responsible 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.

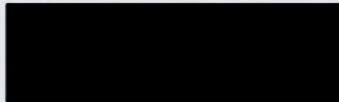
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comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act (Scotland) Regulations 2006 (as amended). The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In the case of each person who is a Trustee at the time when a Trustee's report is approved:

- So far as each trustee is aware there is no relevant information (information needed by the independent examiner in connection with preparing the report) of which the independent examiner is unaware, and
- Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.
- In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the Trustees have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practise.

Approved by the Trustees on 2nd December 2025 and signed on their behalf by:

A black rectangular box redacting the signature of a Trustee.

Rutherglen Baptist Church

Report of the Independent Examiner to the Trustees for the year ending 31st December 2023

I report on the accounts of the Church for the year ending 31st December 2023 which are set out on pages 5-13.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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(l) (c) of the Act and to state whether any 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 (as amended). 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 Examiner's Statement

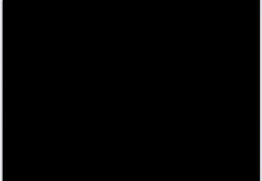
In the course of my examination, no matter has come to my attention

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.



1st December 2025

Practical Bookkeeping and Accountancy Ltd
Certified Public Accountant

13 Westport
East Kilbride
G75 8QR

Statement of Financial Activities

Year Ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Incoming Resources						
Income resources from generated funds						
Voluntary income	1	12918	0	0	12918	19072
Activities for generating funds	2	3400	142181	0	145581	136966
Investment income	3	228	414	0	642	1082
Income resources from charitable activities	4	0	0	0	0	0
Other Incoming Resources		0	0	0	0	0
Total Incoming Resources		16541	142595	0	159136	151120
Resources Expended						
Charitable Activities	5	27232	154355	0	181587	149981
Total Resources Expended		27232	154355	0	181587	149981
Net incoming/outgoing resources before transfers		-10691	-11760	0	-22451	1139
Transfers between funds		0	0	0	0	0
Net incoming/outgoing resources before other recognised gains and losses		-10691	-11760	0	-22451	1139
Gain/Loss on revaluation of investments		0	0	0	0	0
Net movements in funds		-10691	-11760	0	-22451	1139
Total funds brought forward		158284	-71730	0	86554	85415
Total funds carried forward		147593	-83490	0	64103	86554

BALANCE SHEET

At 31 December 2024

	<u>note</u>	2024	2023
Fixed Assets			
Tangible Fixed Assets	8	10634	10951
Investments	9	0	0
		<u>10634</u>	<u>10951</u>
Current Assets			
Debtors	10	36359	29715
Bank and Cash		<u>28883</u>	<u>54028</u>
		65242	83743
Creditors			
Falling due within one year	11	<u>11773</u>	<u>8140</u>
		11773	8140
Net Current Assets		53469	75603
Net Assets		<u>64103</u>	<u>86554</u>
Unrestricted Funds	13		
General Funds		137593	148284
Designated Funds		<u>10000</u>	<u>10000</u>
		147593	158284
Restricted Funds	13	-83490	-71730
Endowment Funds	13	<u>0</u>	<u>0</u>
		-83490	-71730
Total Funds		<u>64103</u>	<u>86554</u>

Rutherglen Baptist Church

Accounting Policies

Basis of preparation

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice; Accounting and Reporting by Charities (issued February 2005) revised October 2009 and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fixed Assets

Heritable property is stated at original cost. No depreciation has been charged on heritable property since the Trustees believe that the market value exceeds the current value shown. It is the opinion of the Trustees that this departure from the requirements of FRS15 - Tangible Fixed Assets, does not affect the true and fair view given by the financial statements.

Funds

Funds are classified as either restricted 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the 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.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donation and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred

Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
1 Voluntary Income					
Offerings	10862	0	0	10862	10764
Tax Recovered on Gift Aid	2051	0	0	2051	2308
Legacies	0	0	0	0	0
Grants	0	0	0	0	0
Endowment income	0	0	0	0	0
Other	0	0	0	0	0
	<u>12913</u>	<u>0</u>	<u>0</u>	<u>12913</u>	<u>13072</u>
2 Activities for Generating Funds					
After School Club fees	0	141739	0	141739	135931
Rental income	3160	0	0	3160	1000
Other	240	442	0	682	35
	<u>3400</u>	<u>142181</u>	<u>0</u>	<u>145581</u>	<u>136966</u>
3 Investment Income					
Deposit Interest	94	0	0	94	0
Dividends Received	0	0	0	0	0
Bank Interest	134	414	0	548	1082
	<u>228</u>	<u>414</u>	<u>0</u>	<u>642</u>	<u>1082</u>
4 Incoming Resources from Charitable Activities					
Weddings and Funerals	0	0	0	0	0
Coffee Mornings etc	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	2023
5 Analysis of Resources Expended				
Charitable activities				
Gross salaries and employer's NI	0	118311	118311	101082
	0	118311	118311	101082
Support Costs				
Heat and light	4113	4886	8999	8227
Property costs	14937	281	15218	8566
Motor and travel costs	0	0	0	214
Church insurance	3779	1410	5189	4201
Independent examination	0	0	0	0
Rent and rates	1574	2345	3919	3331
Printing and stationery	288	1556	1844	4410
Telephone and computer costs	258	1517	1775	280
Subscriptions	163	132	295	294
Professional fees	452	2580	3032	2527
Bank charges	60	0	60	0
Other Expenses	1608	2756	4364	2055
	27232	17463	44695	34085
Other direct costs				
After School club expenses	0	18581	18581	13377
Interest	0	0	0	1437
Bad debts	0	0	0	0
Bad debt provision	0	0	0	0
Institutional donations <£1,000	0	0	0	0
Individual donations <£1,000	0	0	0	0
	0	18581	18581	14814
Total	27232	154355	181587	149981

Notes forming part of the financial statements
for the year ended 31 December 2024

	2024	2023
	£	£
6 Staff costs and numbers		
Salaries and wages	114091	98409
Social security costs	8478	1798
Pension costs	747	875
Total	118311	101082

The average number of employees during the year was 7

7 Trustee Remuneration and Related Party Transactions

No remuneration was paid to any Trustee during the year and no Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

1 Related party was employed by the trust during the year.

Trustees Katie Paterson was employed as Children's & Families Officer
Salary: £41,954

Notes forming part of the financial statements
for the year ended 31 December 2024

8 Tangible Fixed Assets

	Buildings	Office Equipment	Total
Cost			
At 1 January 2024	10000	7832	17832
Additions	0	0	0
Disposals	0	0	0
At 31 December 2024	<u>10000</u>	<u>7832</u>	<u>17832</u>
Accumulated Depreciation			
At 1 January 2024	0	6881	6881
Charge for year	0	317	317
Eliminated on Disposals	0	0	0
At 31 December 2024	<u>0</u>	<u>7198</u>	<u>7198</u>
Net Book Value			
At 31 December 2023	10000	951	10951
At 31 December 2024	<u>10000</u>	<u>634</u>	<u>10634</u>

9 Investments

	2024	2023
	€	€
Market value at 31 December 2023	0	0
Unrealised gain/(loss) on investments	0	0
Market Value at 31 December 2024	<u>0</u>	<u>0</u>
Investments at cost	<u>0</u>	<u>0</u>

Notes forming part of the financial statements
for the year ended 31 December 2024

10 Debtors

	2024	2023
	£	£
Gift Aid Refund Due	3838	4864
A/RK debtors	30472	23151
Other	2049	1700
	<u>36359</u>	<u>29715</u>

11 Creditors

	2024	2023
	£	£
Accruals	0	0
Other	11773	8140
	<u>11773</u>	<u>8140</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	634	10000	0	0	10634
Investments	0	0	0	0	0
Current Assets	65242	0	0	0	65242
Current Liabilities	0	0	11773	0	11773
					<u>0</u>
Net Assets at 31 December 2024	<u>65876</u>	<u>10000</u>	<u>-11773</u>	<u>0</u>	<u>64103</u>

Notes forming part of the financial statements
for the year ended 31 December 2024

13 Movement in Funds

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	Gain/Loss revaluation	At 31 Dec 2024
	£	£	£	£	£	£
Endowment Funds	0	0	0	0	0	0
	0	0	0	0	0	0
Restricted Funds						
Chair Fund	821	0	0	0	0	821
After School Club Fund	-94214	142595	154355	0	0	-105974
Technology Fund	163	0	0	0	0	163
Way Forward Fund	5653	0	0	0	0	5653
Special Projects Fund	15847	0	0	0	0	15847
	-71790	142595	154355	0	0	-83490
Unrestricted Funds						
General Fund	148284	16541	27232	0	0	137593
Designated Assets Fund	10000	0	0	0	0	10000
Total Funds	158284	16541	27232	0	0	147593

Purposes of Restricted Funds

Chair Fund - represents funds donated for the replacement of seating in the church

After School Club Fund - represents income received and expenditure incurred in running the after school club

The Technology Fund - represents funds set aside for the purchase of computer equipment

Way Forward Fund - represents funds set aside to cover the fixed property costs, building projects and supporting families struggling to cover the After School club fees.

Special Projects Fund - represents funds set aside to fund special projects

Accounts

Scottish Charity number SC009643

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Rutherglen Baptist Church

Report of the Trustees for the year ended 31st December 2023

Report of the Trustees

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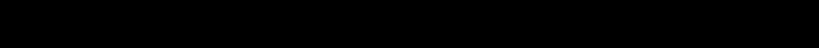
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The Church is congregational in policy and its day-to-day running is undertaken by the Office Bearers (the Trustees) and the Church Leadership team. The Office Bearers who served during the year and to the date of the report were as follows:

Trustees
Treasurer
Secretary



Church Leadership



Appointment of Trustees

There is no fixed term for Trusteeship. Prior to their appointment new Trustees would have served the Church for some time 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 responsibilities.

Achievements and Performance

During the year the congregation met regularly for public worship and carried out various activities in pursuit of the above stated aims. The congregation continued its commitment to support the Baptist Union of Scotland both spiritually and financially.

Following on from the Global Pandemic church life returned to a more conventional pattern in 2023.

In person religious services were resumed but the online facility developed during the pandemic was retained, becoming useful for those who were unable to attend in person on a Sunday but were at a geographical distance and able to access the internet. In June 2023 the first adult baptismal service in a number of years was conducted with one candidate being baptised. Built round this was the resumption of regular home meetings on a weekday evening. Both of these developments provided renewed impetus for congregational life. In general small signs of growth have been seen in congregational numbers.

Under the direction of [REDACTED] the congregation took part in the Blytheswood Christmas shoebox appeal filling around 100 shoe boxes.

The upper garden area off Reuther Avenue, for which a grant was received during the pandemic, will enable ARK to meet expectations for an open air play for their customers. Further it is hoped this will also provide an additional meeting area for less formal church gatherings. Negotiations with the neighbours in Reuther

Avenue about this facility consumed time; risk assessments were prepared by both parties and agreed with proposed improved signage for this and for pedestrians crossing from the main church building.

Messy Church migrated to a monthly breakfast slot built around an altered monthly Sunday morning service.

Ark resumed normal service under the management of the Leadership Team delegated to [REDACTED] both employee and member of the Leadership Team.

Men's Shed returned to the use of the buildings and involvement with the Community with [REDACTED] and [REDACTED] being the link people between Congregation and Shed.

Negotiations have begun with Rutherglen Foodbank about their potential use of the Sanctuary area twice a week.

Continuing challenges remain with regard to sanctuary roof and drains and these would need to be addressed in 2024.

Work has begun to review the Church Constitution with support from [REDACTED] Baptist Union of Scotland legal advisor, with a view to moving to a SCIO model

Under consideration has been the church online presence with advice from the Glasgow based Adbeyo firm.

Financial Review

Principal Sources of Funding

The Church receives its funding from Church members and attendees by way of weekly offerings, gift aid donations, the activities of the ARK Out of School care club, and hall rental income

Results for the year

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Reserves

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Total Reserves including the net book value of fixed assets and balances on restricted funds amounted to £86,554 (2022: £85,415)

Grant making policy

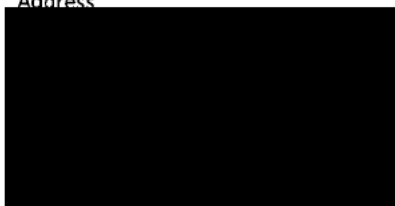
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Address



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Main Street
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Glasgow G73 2JA

Solicitors


Diakoneo Legal Services
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Glasgow, G4 9TH

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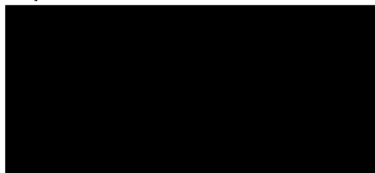
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- In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the Trustees have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practise.

Approved by the Trustees on 26th November 2025 and signed on their behalf by:

Trustee



Rutherglen Baptist Church

Report of the Independent Examiner to the Trustees for the year ending 31st December 2023

I report on the accounts of the Church for the year ending 31st December 2023 which are set out on pages 5-13.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 any 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 (as amended). 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 Examiner's Statement

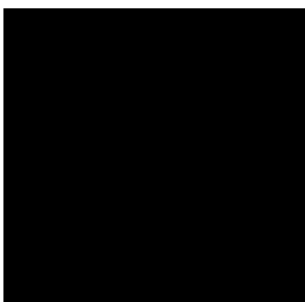
In the course of my examination, no matter has come to my attention

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.



26th November 2025

Practical Bookkeeping and Accountancy Ltd
Certified Public Accountant

13 Westport
East Kilbride
G75 8QR

Statement of Financial Activities

Year Ended 31 December 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Incoming Resources</u>						
Income resources from generated funds						
Voluntary income	1	13072	0	0	13072	25967
Activities for generating funds	2	1035	135931	0	136966	120909
Investment income	3	1082	0	0	1082	36
Income resources from charitable activities	4	0	0	0	0	0
Other incoming Resources		0	0	0	0	0
<u>Total Incoming Resources</u>		<u>15189</u>	<u>135931</u>	<u>0</u>	<u>151120</u>	<u>146912</u>
<u>Resources Expended</u>						
Charitable Activities	5	19905	130076	0	149981	151835
<u>Total Resources Expended</u>		<u>19905</u>	<u>130076</u>	<u>0</u>	<u>149981</u>	<u>151835</u>
Net incoming/outgoing resources before transfers		-4716	5855	0	1139	-4923
Transfers between funds		0	0	0	0	0
Net incoming/outgoing resources before other recognised gains and losses		-4716	5855	0	1139	-4923
Gain/Loss on revaluation of investments		0	0	0	0	0
Net movements in funds		-4716	5855	0	1139	-4923
Total funds brought forward		163000	-77585	0	85415	90338
<u>Total funds carried forward</u>		<u>158284</u>	<u>-71730</u>	<u>0</u>	<u>86554</u>	<u>85415</u>

BALANCE SHEET

At 31 December 2023

		2023	2022
	<u>Note</u>		
Fixed Assets			
Tangible Fixed Assets	8	10951	10274
Investments	9	<u>0</u>	<u>0</u>
		10951	10274
Current Assets			
Debtors	10	29715	11996
Bank and Cash		<u>54028</u>	<u>81682</u>
		83743	93678
Creditors			
Falling due within one year	11	<u>8140</u>	<u>13614</u>
		8140	13614
Net Current Assets		75603	80064
Net Assets		<u>86554</u>	<u>90338</u>
Unrestricted Funds	13		
General Funds		158284	163983
Designated Funds		<u>0</u>	<u>0</u>
		158284	163983
Restricted Funds	13	-71730	-73645
Endowment Funds	13	<u>0</u>	<u>0</u>
		-71730	-73645
Total Funds		<u>86554</u>	<u>90338</u>

The a



26/11/2025

Date of Approval

Rutherglen Baptist Church

Accounting Policies

Basis of preparation

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice; Accounting and Reporting by Charities (issued February 2005) revised October 2009 and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fixed Assets

Heritable property is stated at original cost. No depreciation has been charged on heritable property since the Trustees believe that the market value exceeds the current value shown. It is the opinion of the Trustees that this departure from the requirements of FRS15 - Tangible Fixed Assets, does not affect the true and fair view given by the financial statements.

Funds

Funds are classified as either restricted 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the 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.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donation and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred

Notes forming part of the financial statements
for the year ended 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
1 Voluntary income					
Offerings	13072	0	0	13072	17322
Tax Recovered on Gift Aid	0	0	0	0	3895
Legacies	0	0	0	0	0
Grants	0	0	0	0	4750
Endowment income	0	0	0	0	0
Other	0	0	0	0	0
	<u>13072</u>	<u>0</u>	<u>0</u>	<u>13072</u>	<u>25967</u>
2 Activities for Generating Funds					
After School Club fees	0	135931	0	135931	120909
Rental income	1000	0	0	1000	0
Other	35	0	0	35	0
	<u>1035</u>	<u>135931</u>	<u>0</u>	<u>136966</u>	<u>120909</u>
3 Investment Income					
Deposit interest	0	0	0	0	0
Dividends Received	0	0	0	0	0
Bank Interest	1082	0	0	1082	36
	<u>1082</u>	<u>0</u>	<u>0</u>	<u>1082</u>	<u>36</u>
4 Incoming Resources from Charitable Activities					
Weddings and Funerals	0	0	0	0	0
Coffee Mornings etc	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes forming part of the financial statements
for the year ended 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	2022
5 Analysis of Resources Expended				
Charitable activities				
Gross salaries and employer's NI	<u>0</u>	<u>101082</u>	<u>101082</u>	<u>104520</u>
	<u>0</u>	<u>101082</u>	<u>101082</u>	<u>104520</u>
Support Costs				
Heat and light	3277	4950	8227	10032
Property costs	8062	504	8566	9590
Motor and travel costs	0	214	214	719
Church insurance	2918	1283	4201	3361
Independent examination	0	0	0	0
Rent and rates	1209	2122	3331	2696
Printing and stationery	942	3468	4410	1146
Telephone and computer costs	95	185	280	262
Subscriptions	260	34	294	0
Professional fees	1607	920	2527	2659
Bank charges	0	0	0	0
Other Expenses	<u>1535</u>	<u>500</u>	<u>2035</u>	<u>2414</u>
	<u>19905</u>	<u>14180</u>	<u>34085</u>	<u>32879</u>
Other direct costs				
After School club expenses	0	13377	13377	13336
Interest	0	1437	1437	0
Bad debts	0	0	0	0
Bad debt provision	0	0	0	0
Institutional donations <£1,000	0	0	0	1100
Individual donations <£1,000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>14814</u>	<u>14814</u>	<u>14436</u>
Total	<u><u>19905</u></u>	<u><u>130076</u></u>	<u><u>149981</u></u>	<u><u>151835</u></u>

**Notes forming part of the financial statements
for the year ended 31 December 2023**

	2023	2022
	£	£
6 Staff costs and numbers		
Salaries and wages	98409	100465
Social security costs	1798	3193
Pension costs	875	862
Total	<u>101082</u>	<u>104520</u>

The average number of employees during the year was 6

7 Trustee Remuneration and Related Party Transactions

No remuneration was paid to any Trustee during the year and no Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

1 Related party was employed by the trust during the year

Trustees spouse, Katie Paterson, Employed as Childrens' & Families Officer

Salary: £40,400

**Notes forming part of the financial statements
for the year ended 31 December 2023**

8 Tangible Fixed Assets

	Buildings	Office Equipment	Total
Cost			
At 1 January 2023	10000	6565	16565
Additions	0	1267	1267
Disposals	0	0	0
At 31 December 2023	<u>10000</u>	<u>7832</u>	<u>17832</u>
Accumulated Depreciation			
At 1 January 2023	0	6359	6359
Charge for year	0	522	522
Eliminated on Disposals	0	0	0
At 31 December 2023	<u>0</u>	<u>6881</u>	<u>6881</u>
Net Book Value			
At 31 December 2022	<u>10000</u>	<u>206</u>	<u>10206</u>
At 31 December 2023	<u>10000</u>	<u>951</u>	<u>10951</u>

9 Investments

	2023	2022
	£	£
Market value at 31 December 2022	0	0
Unrealised gain/(loss) on investments	<u>0</u>	<u>0</u>
Market Value at 31 December 2023	<u>0</u>	<u>0</u>
Investments at cost	<u>0</u>	<u>0</u>

Notes forming part of the financial statements
for the year ended 31 December 2023

10 Debtors

	2023	2022
	£	£
Gift Aid Refund Due	4864	12282
ARK debtors	23151	16337
Other	1700	0
	<u>29715</u>	<u>28619</u>

11 Creditors

	2023	2022
	£	£
Accruals	0	0
Other	8140	12575
	<u>8140</u>	<u>12575</u>

12 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	951	10000	0	0	10951
Investments	0	0	0	0	0
Current Assets	23514	0	64270	0	87784
Current Liabilities	0	0	8140	0	8140
					<u>0</u>
Net Assets at 31 December 2023	<u>24465</u>	<u>10000</u>	<u>56130</u>	<u>0</u>	<u>90595</u>

Notes forming part of the financial statements
for the year ended 31 December 2023

13 Movement in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gain/Loss revaluation £	At 31 Dec 2023 £
Endowment Funds	0	0	0	0	0	0
	0	0	0	0	0	0
Restricted Funds						
Chair Fund	821	0	0	0	0	821
After School Club Fund	-100069	135931	130076	0	0	-94214
Technology Fund	163	0	0	0	0	163
Way Forward Fund	5653	0	0	0	0	5653
Special Projects Fund	15847	0	0	0	0	15847
	-77585	135931	130076	0	0	-71730
Unrestricted Funds						
General Fund	153000	15189	19905	0	0	148284
Designated Assets Fund	10000	0	0	0	0	10000
Total Funds	163000	15189	19905	0	0	158284

Purposes of Restricted Funds

Chair Fund - represents funds donated for the replacement of seating in the church

After School Club Fund - represents income received and expenditure incurred in running the after school club

The Technology Fund - represents funds set aside for the purchase of computer equipment

Way Forward Fund - represents funds set aside to cover the fixed property costs, building projects and supporting families struggling to cover the After School club fees.

Special Projects Fund - represents funds set aside to fund special projects