

Scottish Charity Number: SC013909

**Kirkintilloch Baptist Church  
Annual Report and Financial Statements  
for the year ended 31 January 2025**

# Kirkintilloch Baptist Church

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# Kirkintilloch Baptist Church

## Report of the Trustees for the year ended 31 January 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 January 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts.

### Objectives and Activities

The charitable objectives of the church are to worship God together in Spirit and in Truth, build the members up in the Faith and proclaim the Gospel of Jesus Christ in word and action. The aim of the church is the advancement of the Christian faith and to serve and support the local and Christian communities in Kirkintilloch, Scotland and beyond.

### 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.

### Review of our Achievement and Performance

We have been encouraged in several areas of the life of the church this year. We are grateful to God for the growth in numbers attending, particularly on Sunday mornings. We have also seen significant growth in the evening service and work with young people. We believe, that with God's help, we have been able to worship God and enjoy his goodness, whilst supporting church members in their faith and sharing of the gospel, both in word and deed.

██████████, our Senior Pastor and team leader has continued to lead us through 2024. ██████ has taken the church through a variety of bible teaching series which has included the Lord's Prayer, "Counting the cost of discipleship" and the book of Exodus – 'He draws us out to draw us in'. Each of these series has been followed up in our weekly house groups (bible study groups) which has been a particularly helpful way of consolidating and applying this teaching. ██████ continues to make team communication a priority and has regular informal and formal meetings with team members, offering support and guidance. ██████ has worked diligently on his core responsibilities of preaching (which is shared with ██████), visitation / pastoral care, chairing of various groups and meetings and leading the church through the year. One particular area of teaching and leading has been that of revival which has led ██████ to call the church to a new season of prayer. ██████ continues to attend conferences and leadership events as well as his annual 'retreat' to facilitate his continuing professional development (CPD) and personal relationship with the Lord. ██████ seeks input and accountability from the leadership team, combining humility with governance. The congregation and leadership alike are particularly thankful for all ██████ does and give God thanks for him.

██████████ was appointed as our new Associate Pastor in October 2023 and so at last annual report was relatively new to post. Since then, ██████ has shared the preaching and teaching responsibilities with ██████. He has led us through a series on Philippians and shared in the above teaching and in a series on the Kingdom of Heaven. ██████ has taken on responsibility for Pastoral Care and is the chairperson of this group. He also leads our 'lifelong learning' hub (committee). ██████ has responsibility for line managing our Community Chaplain and has, along with ██████ shared in pastoral visitation, discipleship and mentoring of younger Christians as well as team direction, oversight and review. This has proved to be a great blessing to the congregation and indeed to ██████ as Senior Pastor. We are particularly thankful to God for ██████ in his humble, sincere and committed service to the Lord's kingdom and look forward to the year ahead.

# Kirkintilloch Baptist Church

## Report of the Trustees for the year ended 31 January 2025

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### Review of our Achievement and Performance (cont'd)

██████████, our previous Youth Pastor moved to take up a new area of Christian service in Northern Ireland. The congregation and in particular the parents of our young people are very grateful for ██████████'s enthusiasm, leadership and care over these last years. The process of establishing a vacancy committee for his Youth Pastor post was started in February 2024. At the time of writing the vacancy committee continues to search for a replacement.

At the time of our last report we were in the process of recruiting a new Youth Worker. We have been so blessed to have ██████████ join the team as our new Youth Worker. She has brought tremendous enthusiasm and wisdom combined with a relational ability and clarity of expression the gospel which has been a real encouragement to our young people.

Perhaps an area of significant growth this year has been amongst our young people with fifty in the 'pre' and primary school age and a further thirty in secondary school age. We have two Primary 4-7 groups each with fifteen members, six youth house groups, Sunday morning 10:30 youth (with thirty or more attending) and FNL (Lighthouse) which meets fortnightly. FNL sees fifty to sixty attending with ages from P6-S3. This reaches children who are mainly out with church families. We also have a significant team of Sunday group volunteers for school and pre-school aged children. These teams are led by ██████████ and we are so very grateful for them but most of all for the ability to share the good news of Jesus with so many young people.

The ministers' salaries are set and agreed by the Church Council. The Church Council usually follows the recommended percentage increase by the Baptist Union of Scotland, the church meeting then endorses the increases. The ministry team continues to lead the Church, ably assisted by a committed staff team, itemised below, with any relevant changes noted.

The Church Council (comprising of Elders & Deacons) members have continued to serve the church. Elders and Deacons have their separate meetings each month and meet as a whole Church Council quarterly and as required; it is this group that brings any proposals to the Church meeting for approval.

The church elders are responsible for the spiritual direction and vision of the Church while the role of the deacons is to ensure the practical outworking of this vision. The various Hubs continue to maintain and develop the ministries they are responsible for, and report, through the minutes of their meetings, to both the elders and deacons. A number of the hubs are chaired by the elder assigned to that hub, and most hubs also have a deacon as a member. Other hub members are from a large cross section of people in the Church, who are thus able to be involved in both developing and implementing new ideas within the Church. A small group from the Elders has been established to review the work of the Hubs and assess their alignment with the Church vision statement. This group was temporarily paused during the search for the Associate Pastor and the plan remains to restart this now that ██████████ has been in post for a more substantive period.

Our current Treasurer ██████████ had indicated his intention to step down as Treasurer at the end of January 2025. ██████████ has served as Treasurer for over forty years and has been unique in his gifting, wisdom and gracious spirit. He has been an invaluable servant, and we are very grateful to God for his faithful service. The Church Council tasked a small group to identify a new Treasurer and after due prayer and consideration ██████████'s name was brought by the council and accepted by the church meeting. ██████████ has many years of experience in finance, HR and working in and leading large teams. ██████████ was co-opted as an Elder in Oct 24 and formally took over the role of Treasurer in Feb 25. He has shadowed ██████████ for an extended period of time and will be able to liaise with ██████████ in the future if required. Once again, we thank the Lord for his gracious provision.

# Kirkintilloch Baptist Church

## Report of the Trustees for the year ended 31 January 2025

### Review of our Achievement and Performance (cont'd)

In light of the significant numerical growth we are seeing, the Church Council has been considering how we respond to this growth. This has included looking at several options or models of church growth and the strengths and weaknesses of each option. As part of this process, we reviewed the way we use our current available space which led to a refurbishment of our church hall, thus making it a more multipurpose space for meetings / 'relay hall' (overspill from the main auditorium). We are in the process of acquiring a small shop unit near to the church to allow more space for youth activities. It is likely this too may become a versatile space for a variety of functions.

The work of the Foodbank has continued to serve an area of ever-increasing need. Thousands of food parcels, fuel vouchers as well as practical and spiritual care have been given out. Since our last report there has been an interim period between Managers and our Assistant manager, [REDACTED] led the team through this busy time. [REDACTED] subsequently stepped down from this role and we acknowledge the blessing she has been to us in this very significant area of service. [REDACTED] was appointed as Foodbank Manager but due to personal circumstances was only able to fulfil this role for a brief period. The Foodbank Financial Inclusion Lead, [REDACTED], has recently taken up the role of Foodbank Manager and the financial Inclusion role has been incorporated into the Manager remit. [REDACTED] brings with her a raft of experience and wisdom and a heart for people. [REDACTED] continued as community support worker for Foodbank and has been integral in facilitating this ministry. The Elders recognise the work of Foodbank will be an ongoing priority for the year ahead and will seek to further support its work as required.

The Foodbank Community Chaplain ([REDACTED]) took up post in 2023. This role is predominantly funded by Foodbank and [REDACTED]'s role is to provide 'Chaplaincy' services to Foodbank clients and those from our community engaging via the Greenhouse Café, CAP and other local outreaches. 'Chaplaincy' services include a listening ear as well as more directive spiritual input that people request in their search for meaning, value and purpose, often in the midst of their suffering. [REDACTED] together with a small team, formed a 'café church' style meeting for those not ready for a 'full' church experience. This has seen real blessing with many hearing the word of the Lord in a new way.

Our Christians Against Poverty (CAP) centre Manager is [REDACTED]. Ross has been a tremendous blessing to the organisation and is working well with clients and debt coaches. CAP continues to work closely with local organisations taking referrals from multiple agencies across the community. CAP is served by our three debt coaches [REDACTED] providing administrative support. We are especially grateful to them as they serve so faithfully in this role. [REDACTED], volunteer, started this year as our CAP Job Club Manager and we are very appreciative of his leadership of this.

The Church has many other ministries that touch the local community. One such area has been that of the 'warm space' led by [REDACTED]. This has provided valuable support to many both in and outwith the church. Normally the majority of members are involved in at least one area of church life on a voluntary basis involving more than 200 active volunteers.

The 'Greenhouse Café' continues to provide a useful space for church members to meet mid-week and be a place of reaching out into the community. We are truly grateful for our two Café Managers, [REDACTED] and [REDACTED], and their team of volunteers who support the work of the café and this area of service for members and the community alike.

At the end of this year we recognise that God has remained faithful through all the changes and challenges and we are thankful. As well as a large number of staff members, we value the many volunteers who work within the church, as their personal service and commitment to their Lord and Saviour Jesus Christ. We thank God for them and all within the congregation, and together seek to serve him faithfully, and to honour his name wherever we may be.

# Kirkintilloch Baptist Church

## Report of the Trustees for the year ended 31 January 2025

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### Financial Review

#### Principal sources of funding

The church receives its funding from church members by way of weekly offerings and Gift Aid donations, along with grants to support the Foodbank.

#### Results for the year

The financial statements for the year are set out in pages 12 to 32. Per the Statement of Financial Activities on page 12, the Church reported net income for the year of £9,987 (2024: £75,154). The Church's Unrestricted General Fund had a deficit of £2,332 (2024: surplus £17,845).

### Risk Management

The Trustees assess the major risks to which the Church is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

### Reserves Policy

It is the policy of the Trustees to maintain the general fund, i.e. unrestricted funds not committed or invested in fixed assets, at a level which equates to between 10-12 weeks of expenditure, as it is felt that this is prudent.

Unrestricted General Funds (page 12) at 31 January 2025 amounted to £285,175 (2024: £287,497) which represented about 34 (2024: 36) weeks' unrestricted offerings and about 29 weeks (2024: 30 weeks) of expenditure.

Designated reserves amounted to £1,698,700 (2024: £1,700,772), including £1,395,932 (2024: £1,411,980) which relates to the net book value of fixed assets.

Restricted reserves amounted to £362,854 (2024: £348,473). The church's total reserves amounted to £2,346,729 (2024: £2,336,742).

### Plans for the Future

Since the year end there have been no significant changes in our overall vision and direction, and we seek God's blessing on each ministry. As mentioned above we are seeking to invest in a small shop unit to facilitate the growth of our youth groups and there will be an additional outlay in the region of £100,000 for this. This has been agreed by the church council and church meeting and will include purchase costs and some minor renovations.

### Structure, Governance and Management

Kirkintilloch Baptist Church is established by Constitution. The church is a registered Scottish Charity (Number SC013909) with OSCR. The church is congregational in policy and is affiliated to the Baptist Union of Scotland.

For the purpose of charity law, the church's Trustees are recognised as the Charity's Trustees. Its day-to-day running is overseen by the Trustees who are the accredited Ministers, the Treasurer, the Church Operations Manager, the Elders, the Deacons, and one member of the church not formally involved in a leadership role. The Trustees understood their statutory responsibilities during the accounting period.

The Trustees have appointed the 'Trustee Management Committee' to facilitate the working of the Trustees more efficiently. This group includes, [REDACTED]

[REDACTED] [REDACTED] [REDACTED] This group meet quarterly and regularly update the other trustees.

# Kirkintilloch Baptist Church

## Report of the Trustees for the year ended 31 January 2025

### Structure, Governance and Management (cont'd)

#### Appointment of Trustees

Appointment of trustees occurs in one of two ways. Firstly, for those elected by the church to serve in the Church Council the term of Trusteeship is fixed for 5 years. There are no restrictions on the number of times such a person can be re-elected. Secondly, for all other trustees there is no fixed term of Trusteeship.

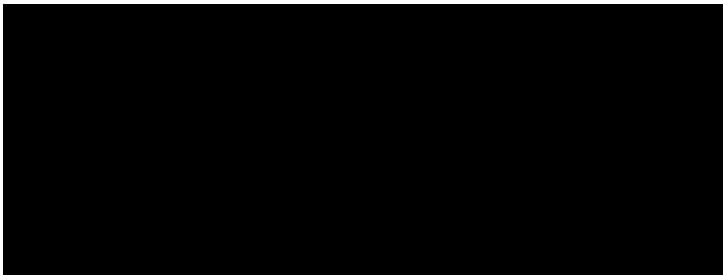
Other than for accredited Ministers, new Trustees, prior to their appointment, would be active members of the church who would have served the church for some time in various roles and be familiar with the church's values, aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities and declare that they have no reason to be excluded as serving as trustees, in line with Charity Law.

### Key Management Personnel

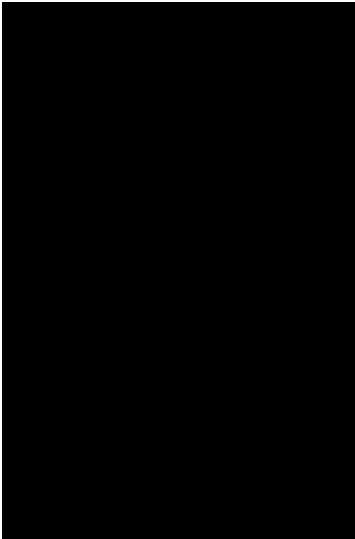
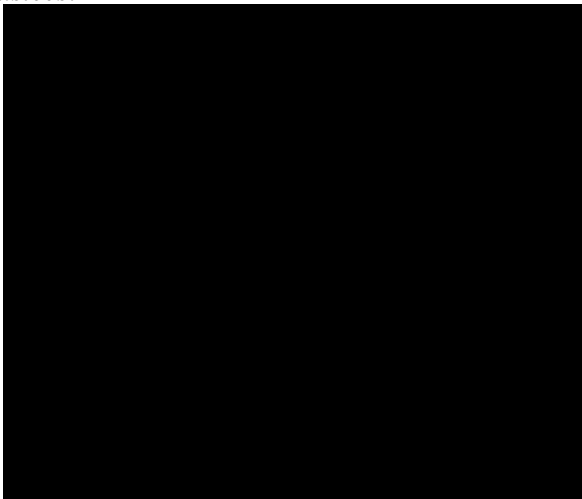
The key management personnel of the charity comprise the trustee management committee. The trustee management committee are not remunerated for their role as trustees, although the minister and associate ministers are remunerated for their work as Minister and Associate Minister (see note 6). The minister's salary is set and agreed by the trustees. The trustees follow the recommended percentage increase by the Baptist Union of Scotland, the church meeting then endorses the increase.

### Reference and Administrative Information

*Trustee Management Committee:*



*Trustees:*



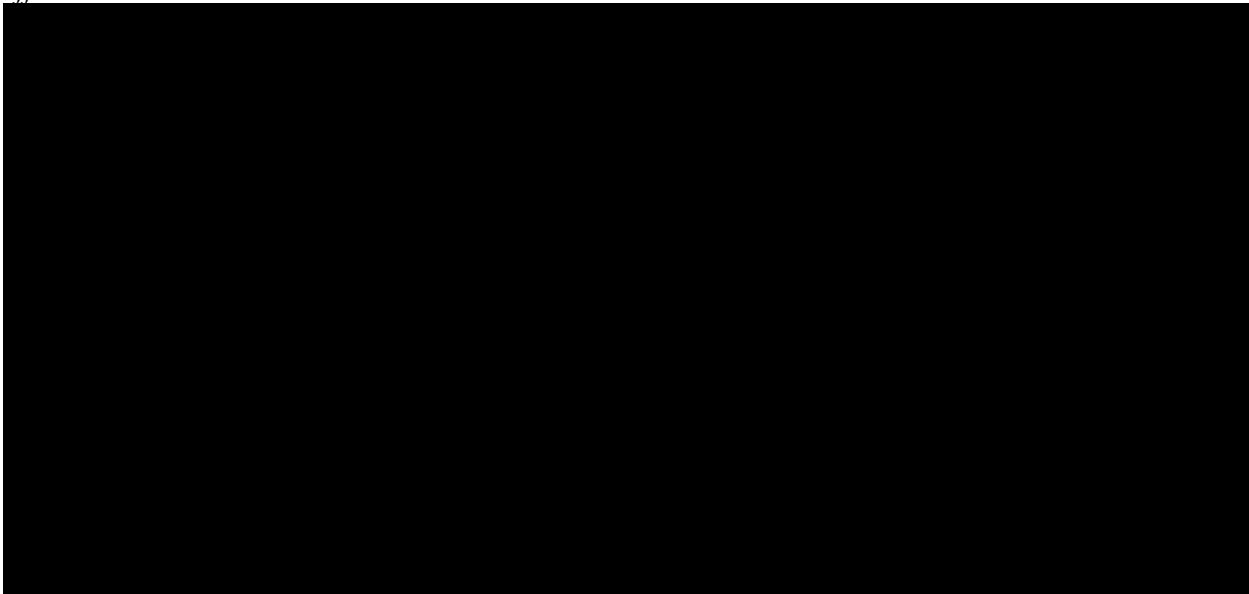
# Kirkintilloch Baptist Church

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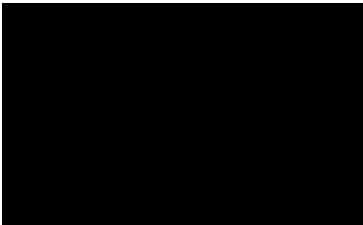
## Report of the Trustees for the year ended 31 January 2025

**Reference and Administrative Information (cont'd)**

*Staff Team:*



*Property Trustees:*




*Principal Office:*

Kirkintilloch Baptist Church  
Townhead  
Kirkintilloch  
G66 1NL  
Telephone: 0141 578 6006  
email: [info@kirkiebaptist.com](mailto:info@kirkiebaptist.com)  
Web site: [www.kirkiebaptist.com](http://www.kirkiebaptist.com)

*Charity Number:*

SC013909

*Statutory Auditor:*

  
Innes & Partners Limited  
Chartered Certified Accountants and Statutory Auditors  
9 Ardross Street  
Inverness  
IV3 5NN

*Bankers:*

Royal Bank of Scotland plc  
116 Cowgate  
Kirkintilloch  
G66 4LW

Virgin Money / Clydesdale Bank  
110 Cowgate  
Kirkintilloch  
G66 1JU



# Kirkintilloch Baptist Church

## Report of the Trustees for the year ended 31 January 2025

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### Reference and Administrative Information (cont'd)

*Bankers continued:*

Cambridge and Counties Bank  
Charnwood Court  
5B New Walk  
Leicester  
LE1 6TE

Flagstone Group Ltd  
1st Floor, Clareville House  
26-27 Oxendon Street  
London  
SW1Y 4EL

*Solicitors:*

Wright, Johnston & Mackenzie  
319 St Vincent Street  
GLASGOW  
G2 5RZ

### Trustees' Responsibilities in relation to Financial Statements

The charity trustees are responsible for preparing the 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 give 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.

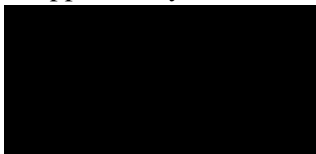
In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records that 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, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and 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 included on the charity'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 12 May 2025 and signed on their behalf by:



Chairman of Trustees

# Kirkintilloch Baptist Church

## Report of the Independent Auditor to the Trustees for the year ended 31 January 2025

### Opinion

We have audited the financial statements of Kirkintilloch Baptist Church (the 'charity') for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available to small entities in the circumstances set out in note 23 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

# Kirkintilloch Baptist Church

## Report of the Independent Auditor to the Trustees for the year ended 31 January 2025

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 7, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

### The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations, exercised professional scepticism throughout the audit;
- we identified the laws and regulations applicable from discussions with management, and from our wider knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

# Kirkintilloch Baptist Church

## Report of the Independent Auditor to the Trustees for the year ended 31 January 2025

### The extent to which the audit was considered capable of detecting irregularities including fraud (cont'd)

We assessed the susceptibility of the financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

### Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC, the legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment for example through collusion, intentional misrepresentations, omission or forgery.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

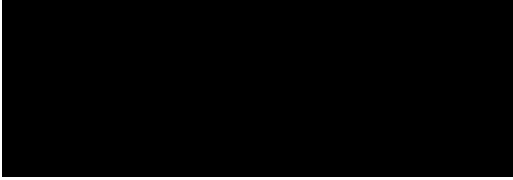
# Kirkintilloch Baptist Church

## Report of the Independent Auditor to the Trustees for the year ended 31 January 2025

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### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Chartered Certified Accountants and Statutory Auditors  
Date: 12 May 2025

Innes & Partners Limited  
9 Ardross Street  
Inverness  
IV3 5NN

Innes & Partners Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# Kirkintilloch Baptist Church

## Statement of Financial Activities for the year ended 31 January 2025

		Unrestricted			Total	Total
		General	Designated	Restricted	2025	2024
	Notes	Fund	Funds	Funds	2025	2024
		£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and legacies	2	554,848	25,291	540,773	1,120,912	1,109,470
Charitable activities	3	17	85,307	-	85,324	89,568
Other income	4	27,481	-	10,873	38,354	25,195
<b>Total income and endowments</b>		<b>582,346</b>	<b>110,598</b>	<b>551,646</b>	<b>1,244,590</b>	1,224,233
<b>Expenditure on:</b>						
Charitable activities	5	504,668	191,462	538,473	1,234,603	1,149,079
<b>Total expenditure</b>		<b>504,668</b>	<b>191,462</b>	<b>538,473</b>	<b>1,234,603</b>	1,149,079
<b>Net income/(expenditure)</b>		<b>77,678</b>	<b>(80,864)</b>	<b>13,173</b>	<b>9,987</b>	75,154
Transfers between funds	17,18	(80,000)	78,792	1,208	-	-
<b>Net movement in funds</b>		<b>(2,322)</b>	<b>(2,072)</b>	<b>14,381</b>	<b>9,987</b>	75,154
Total funds brought forward		287,497	1,700,772	348,473	2,336,742	2,261,588
<b>Total funds carried forward</b>		<b>285,175</b>	<b>1,698,700</b>	<b>362,854</b>	<b>2,346,729</b>	2,336,742
		(Note 17)	(Note 17)	(Note 18)		

All income resources are derived from continuing activities.

The notes on pages 15 to 32 form an integral part of these financial statements.

# Kirkintilloch Baptist Church

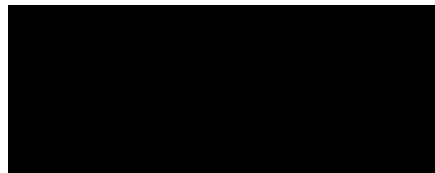
## Statement of Financial Position as at 31 January 2025

	Notes	Unrestricted		Restricted	Total	Total
		General	Designated	Funds	2025	2024
		Fund	Funds			
		£	£	£	£	£
<b>Fixed Assets</b>						
Tangible fixed assets	10	-	1,395,932	-	1,395,932	1,411,980
<b>Current Assets</b>						
Stock	11	-	2,164	31,483	33,647	30,595
Debtors: amounts falling due within one year	12	37,886	2,066	8,695	48,647	44,968
Cash at bank and on hand		113,469	303,186	325,268	741,923	887,981
Cash held on deposit		158,999	-	-	158,999	-
<b>Total current assets</b>		<b>310,354</b>	<b>307,416</b>	<b>365,446</b>	<b>983,216</b>	<b>963,544</b>
<b>Liabilities</b>						
Creditors: Amounts falling due within one year	13	25,179	4,648	2,592	32,419	38,782
<b>Net current assets</b>		<b>285,175</b>	<b>302,768</b>	<b>362,854</b>	<b>950,797</b>	<b>924,762</b>
<b>Total net assets</b>		<b>285,175</b>	<b>1,698,700</b>	<b>362,854</b>	<b>2,346,729</b>	<b>2,336,742</b>
<b>The Funds of the Charity</b>						
<b>Unrestricted:</b>						
General Fund	17	285,175	-	-	285,175	287,497
Designated Funds	17	-	1,698,700	-	1,698,700	1,700,772
<b>Restricted Funds</b>	18	-	-	362,854	362,854	348,473
		<b>285,175</b>	<b>1,698,700</b>	<b>362,854</b>	<b>2,346,729</b>	<b>2,336,742</b>

The financial statements on pages 12 to 32 were approved by the Trustees on 12 May 2025 and signed on their behalf by the undernoted:



*Trustee/Chairman of the Trustees*



*Treasurer/Trustee*

The notes on pages 15 to 32 form an integral part of these financial statements.

# Kirkintilloch Baptist Church

## Statement of Cash Flows for the year ended 31 January 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Net cash provided by operating activities	21	10,943	106,287
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(36,356)	(17,319)
Net cash used by investing activities		<u>(36,356)</u>	<u>(17,319)</u>
<b>Cash flows from financing activities:</b>			
Bank interest		38,354	25,195
Net cash used by investing activities		<u>38,354</u>	<u>25,195</u>
Change in cash and cash equivalents in the year		12,941	114,163
Cash and equivalents brought forward		887,981	773,818
Cash and cash equivalents carried forward		<u><u>900,922</u></u>	<u><u>887,981</u></u>
<b>Cash and cash equivalents carried forward split as follows:</b>			
Cash at bank and in hand		741,923	887,981
Cash held on deposit		158,999	-
		<u><u>900,922</u></u>	<u><u>887,981</u></u>

The notes on pages 15 to 32 form an integral part of these financial statements.



# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 1. Accounting Policies

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

Kirkintilloch Baptist Church is an unincorporated organisation in Scotland. The address of the registered office is given in the charity information on pages 5-6 of these financial statements. The nature of the charity's operations and principal activities are included in the trustees report on pages 1-7.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going Concern

In common with other charitable organisations, Kirkintilloch Baptist Church is dependent on income from its donors, grant givers and other supporters to ensure its objectives continue to be achieved for the longer term. The charity has good relationships with funders and has no reason to believe that this will not continue in the current and future years. After taking all these factors into account, the charity Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

#### Funds Structure

For the purpose of the Statement of Financial Activities as shown on page 12, funds are defined as follows:

- *Unrestricted funds* comprise grants and other income received for the objects of the church without further specified purpose and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- *Designated funds* represent unrestricted funds which have been earmarked by the Trustees' for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
- *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 or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 1. Accounting Policies (cont'd)

Income and debtors

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income receivable can be measured reliably. Debtors are valued at cost at the year end and adjusted for any amounts considered to be unrecoverable

Donated goods and services

Food donated is valued at an amount set by the Trussell Trust which was £2.77 per kg in 2025 and £2.37 per kg in 2024.

Expenditure and creditors

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. All expenses, including support costs and governance costs, are allocated between the expense categories of the SoFA on a basis designed to reflect the use of the resource. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Charitable Activities

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

Tangible Fixed Assets and Depreciation

The church land is stated at the Trustees' estimate of market value. The church hall which was built in 1980 is also stated at the Trustees' estimate of market value.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church land	nil
Buildings	2% straight line
Sound equipment	20% straight line
Fixtures and fittings	10% straight line
Office equipment	25% straight line

Heritable property comprises the 'old' church hall and the new church building.

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 1. Accounting Policies (cont'd)

#### Stock

Greenhouse café stock is valued at cost, on a first in, first out (FIFO) basis.

Foodbank stocks of food are valued by weight, on a FIFO basis. The value is that set by the Trussell Trust which was £2.77 per kg in 2025 and £2.37 per kg in 2024.

#### Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

#### Cash held on deposit

Cash held on deposit includes deposits held at call with banks with maturities greater than 12 months.

#### Pensions

Pension costs represent the amounts or costs payable to the scheme in respect of the accounting period.

The contributions paid towards retirement pensions and related benefits is charged to the Statement of Financial Activities when incurred.

#### Financial instruments

The charity's financial assets and financial liabilities qualify as basic financial instruments which are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank and other loans which are subsequently measured at amortised cost.

#### Judgements in applying policies and key sources of estimation uncertainty

In preparing the financial statements, the trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied in determining the depreciation rates which have been deemed to be appropriate for the class of asset and in determining gifts in kind in relation to food donated.

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 2. Donations and legacies

	Unrestricted Funds				Total
	General Fund	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Open offerings	431,337	-	60	<b>431,397</b>	411,434
Designated offerings	-	-	36,849	<b>36,849</b>	28,390
Income tax reclaim	96,650	-	12,941	<b>109,591</b>	101,190
Donations	14,083	16,493	100,216	<b>130,792</b>	149,108
Value of food donations to Foodbank	-	-	248,770	<b>248,770</b>	223,210
Legacies	12,778	-	-	<b>12,778</b>	42,300
Grants	-	8,798	141,937	<b>150,735</b>	153,838
	<b>554,848</b>	<b>25,291</b>	<b>540,773</b>	<b>1,120,912</b>	<b>1,109,470</b>

### Donations and legacies - Comparatives

	Unrestricted Funds				Total
	General Fund	Designated Funds	Restricted Funds	Total 2024	
	£	£	£	£	
Open offerings	411,434	-	-	<b>411,434</b>	
Designated offerings	-	-	28,390	<b>28,390</b>	
Income tax reclaim	87,188	-	14,002	<b>101,190</b>	
Donations	30,406	2,798	115,904	<b>149,108</b>	
Value of food donations to Foodbank	-	-	223,210	<b>223,210</b>	
Grants	2,274	-	151,564	<b>153,838</b>	
	<b>531,302</b>	<b>25,098</b>	<b>553,070</b>	<b>1,109,470</b>	

Included in grants is government grant income received from East Dunbartonshire Council totalling £10,000 for the foodbank (2023: £nil) and £8,798 (2023: £nil) for the café.

### 3. Charitable activities

	Unrestricted Funds				Total
	General Fund	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Greenhouse sales	-	85,307	-	<b>85,307</b>	87,937
Catering refunds	17	-	-	<b>17</b>	1,631
	<b>17</b>	<b>85,307</b>	<b>-</b>	<b>85,324</b>	<b>89,568</b>

### 3. Charitable activities - Comparatives

	Unrestricted Funds				Total
	General Fund	Designated Funds	Restricted Funds	Total 2024	
	£	£	£	£	
Greenhouse sales	-	87,937	-	<b>87,937</b>	
Catering refunds	1,631	-	-	<b>1,631</b>	
	<b>1,631</b>	<b>87,937</b>	<b>-</b>	<b>89,568</b>	

### 4. Bank interest

	Unrestricted Funds				Total
	General Fund	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Bank Interest	27,481	-	10,873	<b>38,354</b>	25,195
	<b>27,481</b>	<b>-</b>	<b>10,873</b>	<b>38,354</b>	<b>25,195</b>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

4.	Unrestricted Funds			
Bank interest (cont'd)- Comparatives	General Fund	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Bank Interest	18,319	-	6,876	25,195
	18,319	-	6,876	25,195
5.	Charitable activities			
Activity	Staff costs	Other direct costs		Total 2025
	£	£		£
Local Ministries	478,667	-		478,667
Local Ministries	16,676	93,954	(Note 7)	110,630
National and Overseas Ministries	-	377,511	(Note 8)	377,511
Support and Governance Costs	7,112	260,683	(Note 9)	267,795
	502,455	732,148		1,234,603
	(Note 6)			1,149,079
Of which:				
Relating to Unrestricted Funds	381,411	314,719		696,130
Relating to Restricted funds	121,044	417,429		538,473
Charitable activities - Comparatives	Staff costs	Other direct costs		Total 2024
Activity	£	£		£
Local Ministries	450,519	-		450,519
Local Ministries	14,904	74,343	(Note 7)	89,247
National and Overseas Ministries	-	360,803	(Note 8)	360,803
Support and Governance Costs	6,861	241,649	(Note 9)	248,510
	472,284	676,795		1,149,079
	(Note 6)			
Of which:				
Relating to Unrestricted Funds	368,053	301,027		669,080
Relating to Restricted funds	104,231	375,768		479,999
6.	Salary costs			
				2025
				£
Gross salaries				423,789
Social security costs				29,165
Pension costs				45,546
Ministers expenses				3,700
Staff expenses				255
				502,455
				472,284

The average number of employees during the year was 21 (2024: 21), the average number full time employees was 6 (2024: 5) and the average number of part time employees was 15 (2024: 16) and the average number of full time equivalent employees was 14 (2024: 13).

The Church operates a defined contribution. The total pension cost payable by the Church relating to defined contribution schemes was £39,907 (2024: £32,272). At 31 January 2025 £2,049 relating to defined contribution schemes remained outstanding (2024: £945).

No employee received remuneration of more than £60,000 during either year.

Key Management Personnel are deemed to be the Trustee management committee. Their total remuneration received was £115,075 (2024: £71,482).

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
<b>7. Local Ministries</b>					
Children's work	2,990	101	-	<b>3,091</b>	2,835
Authentic community and local mission	3,424	2,516	120	<b>6,060</b>	6,021
Foodbank contractor services	-	-	22,885	<b>22,885</b>	-
Youth work	9,339	-	169	<b>9,508</b>	12,012
Catering	4,800	2	225	<b>5,027</b>	6,226
Greenhouse	-	32,082	-	<b>32,082</b>	30,654
Music and worship	2,254	466	99	<b>2,819</b>	2,276
Lifelong learning	1,885	136	-	<b>2,021</b>	2,415
CAP expenses	9,466	-	825	<b>10,291</b>	11,904
CAP salaries	16,676	-	-	<b>16,676</b>	14,904
Church Weekend Away	170	-	-	<b>170</b>	-
	<b>51,004</b>	<b>35,303</b>	<b>24,323</b>	<b>110,630</b>	<b>89,247</b>

	Unrestricted Funds			Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £	
<b>Local Ministries - Comparatives</b>				
Children's work	2,187	648	-	<b>2,835</b>
Authentic community and local mission	5,600	421	-	<b>6,021</b>
Youth work	12,012	-	-	<b>12,012</b>
Catering	5,914	36	276	<b>6,226</b>
Greenhouse	-	30,654	-	<b>30,654</b>
Music and worship	2,276	-	-	<b>2,276</b>
Lifelong learning	2,415	-	-	<b>2,415</b>
CAP expenses	9,875	-	2,029	<b>11,904</b>
CAP salaries	14,904	-	-	<b>14,904</b>
	<b>55,183</b>	<b>31,759</b>	<b>2,305</b>	<b>89,247</b>

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
<b>8. National and Overseas Ministries</b>					
Donations (Note 15)	5,805	28	335	<b>6,168</b>	11,580
Foodbank food packs donated	-	-	246,276	<b>246,276</b>	223,259
World mission (Note 16)	57,362	1,088	42,662	<b>101,112</b>	99,961
Baptist Union of Scotland	15,500	-	-	<b>15,500</b>	15,500
Scripture Union Scotland	1,500	-	-	<b>1,500</b>	2,000
Fellowship gifts	558	-	6,397	<b>6,955</b>	8,503
	<b>80,725</b>	<b>1,116</b>	<b>295,670</b>	<b>377,511</b>	<b>360,803</b>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

		Unrestricted Funds			Total
		General Funds	Designated Funds	Restricted Funds	2024
		£	£	£	£
<b>8.</b>	<b>National and Overseas Ministries (cont'd) - Comparatives</b>				
	Donations (Note 15)	5,525	1,640	4,415	<b>11,580</b>
	Foodbank food packs donated	-	-	223,259	<b>223,259</b>
	World mission (Note 16)	56,745	1,534	41,682	<b>99,961</b>
	Baptist Union of Scotland	15,500	-	-	<b>15,500</b>
	Scripture Union Scotland	2,000	-	-	<b>2,000</b>
	Fellowship gifts	-	-	8,503	<b>8,503</b>
		<b>79,770</b>	<b>3,174</b>	<b>277,859</b>	<b>360,803</b>

		Unrestricted Funds			Total	Total
		General Funds	Designated Funds	Restricted Funds	2025	2024
		£	£	£	£	£
<b>9.</b>	<b>Support and Governance Costs</b>					
	Heat and light	29,734	5,900	2,596	<b>38,230</b>	25,777
	Insurance and rates	17,157	-	1,337	<b>18,494</b>	18,080
	Cleaning and caretaking	4,067	2,472	-	<b>6,539</b>	6,387
	Cleaning salaries	7,112	-	-	<b>7,112</b>	6,861
	Repairs	60	9,176	228	<b>9,464</b>	13,244
	Equipment purchased	55	97	2,016	<b>2,168</b>	2,758
	Foodbank expenses	-	-	36,932	<b>36,932</b>	36,676
	Food Purchased	-	-	47,491	<b>47,491</b>	24,016
	Computer costs	2,775	160	-	<b>2,935</b>	4,388
	Maintenance	1,375	5,813	14	<b>7,202</b>	5,686
	Advertising	72	-	84	<b>156</b>	470
	Flowers	628	-	13	<b>641</b>	325
	Printing and stationery	3,411	-	237	<b>3,648</b>	3,498
	Telephone and postage	3,933	20	368	<b>4,321</b>	4,723
	Legal & Professional fees	1,680	-	-	<b>1,680</b>	-
	Auditors' fee	7,452	330	1,272	<b>9,054</b>	9,780
	Accountancy and payroll fees	3,330	516	1,253	<b>5,099</b>	6,120
	Sundry expenses	6,312	4,318	3,595	<b>14,225</b>	30,772
	Depreciation of fixed assets (Note 10)	-	52,404	-	<b>52,404</b>	48,949
		<b>89,153</b>	<b>81,206</b>	<b>97,436</b>	<b>267,795</b>	<b>248,510</b>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

	Unrestricted Funds			Total 2024
	General Funds	Designated Funds	Restricted Funds	
	£	£	£	£
<b>9. Support and Governance Costs</b>				
<b>(Cont'd) - Comparatives</b>				
Heat and light	14,665	4,800	6,312	<b>25,777</b>
Insurance and rates	16,142	-	1,938	<b>18,080</b>
Cleaning and caretaking	4,555	1,550	282	<b>6,387</b>
Cleaning salaries	6,861	-	-	<b>6,861</b>
Repairs	-	13,244	-	<b>13,244</b>
Equipment purchased	249	2,153	356	<b>2,758</b>
Foodbank expenses	-	-	36,676	<b>36,676</b>
Food Purchased	-	-	24,016	<b>24,016</b>
Computer costs	3,297	-	1,091	<b>4,388</b>
Maintenance	4,749	937	-	<b>5,686</b>
Advertising	120	-	350	<b>470</b>
Flowers	312	-	13	<b>325</b>
Printing and stationery	3,459	-	39	<b>3,498</b>
Telephone and postage	4,618	-	105	<b>4,723</b>
Auditors' fee	4,680	1,200	3,900	<b>9,780</b>
Accountancy and payroll fees	5,670	150	300	<b>6,120</b>
Sundry expenses	5,344	5,202	20,226	<b>30,772</b>
Depreciation of fixed assets	-	48,949	-	<b>48,949</b>
	<b>74,721</b>	<b>78,185</b>	<b>95,604</b>	<b>248,510</b>

### Auditor's Remuneration

The auditor's remuneration paid to Innes and Partners Limited amounted to an audit fee of £9,054 (2024: £9,780) and accountancy and payroll services of £5,099 (2024: £6,120).



# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

<b>10. Tangible Fixed Assets</b>	<b>Heritable Property</b>	<b>Sound Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Office Equipment</b>	<b>Total</b>
<i>Cost/Valuation</i>	£	£	£	£	£
At 1 February 2024	2,048,128	44,393	139,230	33,427	<b>2,265,178</b>
Additions	-	8,948	20,640	6,768	<b>36,356</b>
Disposals	-	-	-	(1,354)	<b>(1,354)</b>
<b>At 31 January 2025</b>	<b>2,048,128</b>	<b>53,341</b>	<b>159,870</b>	<b>38,841</b>	<b>2,300,180</b>
<i>Depreciation</i>					
At 1 February 2024	676,591	44,393	111,466	20,748	<b>853,198</b>
Charge for year	37,963	597	7,371	6,473	<b>52,404</b>
Disposals	-	-	-	(1,354)	<b>(1,354)</b>
<b>At 31 January 2025</b>	<b>714,554</b>	<b>44,990</b>	<b>118,837</b>	<b>25,867</b>	<b>904,248</b>
<i>Net Book Value</i>					
<b>At 31 January 2025</b>	<b>1,333,574</b>	<b>8,351</b>	<b>41,033</b>	<b>12,974</b>	<b>1,395,932</b>
At 31 January 2024	1,371,537	-	27,764	12,679	1,411,980

The Trustees valued the church land and the 'old' church hall at £150,000 and £105,000 respectively as at 31 January 2007. The Trustees are of the opinion that these valuations should be used at 31 January 2025.

The church's heritable property comprises the following:

<b>Valuation</b>	<b>£</b>
Land - Church Land, Kirkintilloch	150,000
Building (Old)	105,000
<b>Cost</b>	
Church building (new) - costs to 31 January 2025	1,793,128
<b>Total cost/valuation at 31 January 2025</b>	<b>2,048,128</b>

<b>11. Stock</b>	<b>Unrestricted Funds</b>			<b>Total</b>	<b>Total</b>
	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£	£
Greenhouse	-	2,164	-	<b>2,164</b>	1,606
Foodbank	-	-	31,483	<b>31,483</b>	28,989
	-	2,164	31,483	<b>33,647</b>	<b>30,595</b>

## 12. Debtors: amounts falling due within one year

	<b>Unrestricted Funds</b>			<b>Total</b>	<b>Total</b>
	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£	£
Income tax recoverable	23,986	1,610	2,473	<b>28,069</b>	25,011
Other debtors and prepayments	13,900	456	6,222	<b>20,578</b>	19,957
	37,886	2,066	8,695	<b>48,647</b>	<b>44,968</b>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 13. Creditors: amounts falling due within one year

	Unrestricted Funds			Total 2025 £	Total 2024 £
	General Funds £	Designated Funds £	Restricted Funds £		
Accruals	16,889	1,080	2,592	20,561	27,096
Taxation and social security	8,290	-	-	8,290	7,667
VAT	-	3,568	-	3,568	4,019
	<b>25,179</b>	<b>4,648</b>	<b>2,592</b>	<b>32,419</b>	<b>38,782</b>

### 14. Contribution of volunteers

In common with all congregations in the Baptist Church the congregation benefitted from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activities would be unable to continue were it not for the commitment shown.

### 15. Donations

	Individuals £	Institutions £	Total 2025 £	Total 2024 £
Scottish Baptist College	-	2,000	2,000	2,000
Scottish Bible Society	-	600	600	600
UCCF	-	500	500	500
Evangelical Alliance	-	425	425	425
PCCS	-	925	925	925
Glasgow City Mission	-	250	250	250
Dove Counselling	-	275	275	275
Foodbank Gifts	335	-	335	2,000
Fellowship Gifts	-	-	-	2,415
Scottish Baptist Ministers Conference	-	100	100	-
The Word	-	230	230	-
Compassion	-	28	28	140
Junction 12	-	300	300	300
Carmelite Monastery	-	100	100	-
One Life	-	-	-	250
Furlough Support	-	-	-	1,500
Kirkintilloch Brass Band	-	100	100	-
	<b>335</b>	<b>5,833</b>	<b>6,168</b>	<b>11,580</b>

Donations included gifts made to 1 individual in the year (2024: 10 individuals).

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 15. Donations (cont'd) - Comparatives

	Individuals	Institutions	Total 2024
	£	£	£
Scottish Baptist College	-	2,000	<b>2,000</b>
Scottish Bible Society	-	600	<b>600</b>
UCCF	-	500	<b>500</b>
Evangelical Alliance	-	425	<b>425</b>
CARE	-	925	<b>925</b>
Glasgow City Mission	-	250	<b>250</b>
Dove Counselling	-	275	<b>275</b>
Foodbank Gifts	-	2,000	<b>2,000</b>
Fellowship Gifts	2,415	-	<b>2,415</b>
Compassion	-	140	<b>140</b>
Junction 12	-	300	<b>300</b>
One Life	-	250	<b>250</b>
Furlough Support	1,500	-	<b>1,500</b>
	<b>3,915</b>	<b>7,665</b>	<b>11,580</b>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 16. Missionary Support

	Individuals	Institutions	Total 2025	Total 2024
	£	£	£	£
<b>General fund offerings</b>				
Mkati family, South Africa	10,402	-	10,402	10,860
BMS (General and Link)	-	8,000	8,000	8,000
Action International	-	8,400	8,400	7,800
Arab World Mission	-	3,400	3,400	4,030
Ventzi support	530	-	530	4,150
Cairdeas	2,800	-	2,800	2,630
Robert Meikle	500	-	500	-
Evangelical Baptist Church Aksakovo	-	3,280	3,280	-
Tear Fund	-	6,700	6,700	5,000
Open Doors	-	2,000	2,000	2,000
G Brough Support	2,600	-	2,600	2,225
WM Syria	-	-	-	1,500
Morven Clark	-	-	-	1,000
IJM	-	2,000	2,000	2,000
Embrace the Middle East	-	-	-	1,000
	-	-	-	200
	500	-	500	500
Compassion UK	-	252	252	84
	180	-	180	750
Pioneer Ministries	-	4,500	4,500	4,300
Interserve	-	250	250	-
BUS Ukraine Church Planting	-	1,000	1,000	-
New Destiny	-	1,000	1,000	-
Sundry gifts	-	100	100	250
	17,512	40,882	58,394	58,279
<b>Designated offerings</b>				
Tear Fund	-	875	875	12,130
BMS	-	935	935	1,115
Cairdeas	6,440	-	6,440	-
	625	-	625	1,250
Action International	-	12,520	12,520	12,519
Sundry gifts	-	-	-	80
	5,495	-	5,495	4,735
Chaplaincy Service	-	-	-	1,000
Lamboi Bethesda	-	3,322	3,322	-
Multiple Sclerosis	-	-	-	200
Marie Curie	-	-	-	130
Lung Charity	-	-	-	225
Scottish Bible Society	-	3,322	3,322	-
Refresh Ministry	-	625	625	-
Arab Baptist Theological Seminary	-	3,422	3,422	-
Glasgow City Mission	-	581	581	-
Compassion	-	56	56	-
EBF Support	-	-	-	2,640
Barnardos	-	-	-	253
AWM -	-	-	-	2,640
	-	-	-	2,765
Fellowship gifts	4,500	-	4,500	-
	17,060	25,658	42,718	41,682
	<b>34,572</b>	<b>66,540</b>	<b>101,112</b>	<b>99,961</b>

Missionary support and designated donations included gifts to 13 individuals (2024: 9 individuals).

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 16. Missionary Support

	Individuals	Institutions	Total 2024
	£	£	£
<b>General fund offerings</b>			
██████████, South Africa	10,860	-	<b>10,860</b>
BMS (General and Link)	-	8,000	<b>8,000</b>
Action International	-	7,800	<b>7,800</b>
Arab World Mission	-	4,030	<b>4,030</b>
Ventzi support	4,150	-	<b>4,150</b>
Cairdeas	2,630	-	<b>2,630</b>
Tear Fund	-	5,000	<b>5,000</b>
Open Doors	-	2,000	<b>2,000</b>
██████████ Support	2,225	-	<b>2,225</b>
WM Syria	-	1,500	<b>1,500</b>
██████████	1,000	-	<b>1,000</b>
IJM	-	2,000	<b>2,000</b>
Embrace the Middle East	-	1,000	<b>1,000</b>
██████████	200	-	<b>200</b>
██████████	500	-	<b>500</b>
Compassion UK	-	84	<b>84</b>
██████████	750	-	<b>750</b>
Pioneer Ministries	-	4,300	<b>4,300</b>
Sundry gifts	250	-	<b>250</b>
	<b>22,565</b>	<b>35,714</b>	<b>58,279</b>
<b>Designated offerings</b>			
Tear Fund	-	12,130	<b>12,130</b>
BMS	-	1,115	<b>1,115</b>
G Griffiths	-	1,250	<b>1,250</b>
Action International	-	12,519	<b>12,519</b>
Sundry gifts	-	80	<b>80</b>
██████████	4,735	-	<b>4,735</b>
Chaplaincy Service	1,000	-	<b>1,000</b>
Multiple Sclerosis	-	200	<b>200</b>
Marie Curie	-	130	<b>130</b>
Lung Charity	-	225	<b>225</b>
EBF Support	-	2,640	<b>2,640</b>
Barnardos	-	253	<b>253</b>
AWM - ██████████	2,640	-	<b>2,640</b>
██████████	2,765	-	<b>2,765</b>
	<b>11,140</b>	<b>30,542</b>	<b>41,682</b>
	<b>33,705</b>	<b>66,256</b>	<b>99,961</b>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

17. Unrestricted Funds	Balance at 01.02.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.01.25 £
General fund	287,497	582,346	(504,668)	(80,000)	285,175
<b>Designated funds:</b>					
Fabric fund	44,965	-	(15,283)	8,824	38,506
Furlough reserve fund	5,811	-	-	2,000	7,811
Ministry Support	42,254	-	(10,756)	792	32,290
Coffee lounge fund	12,040	94,528	(92,765)	(6,768)	7,035
Green Shoot fund	47,238	12,778	(10,004)	-	50,012
Fixed assets tracking fund	1,411,980	-	(52,404)	36,356	1,395,932
Hillhead fund	9,237	298	(5,982)	-	3,553
New Creations fund	1,526	-	-	-	1,526
Mission Bursary fund	3,700	-	(500)	-	3,200
Property fund	120,189	-	(1,623)	37,588	156,154
Looking to Jesus (L2J) fund	1,832	2,994	(2,145)	-	2,681
Total designated funds	1,700,772	110,598	(191,462)	78,792	1,698,700
<b>Total unrestricted funds</b>	<b>1,988,269</b>	<b>692,944</b>	<b>(696,130)</b>	<b>(1,208)</b>	<b>1,983,875</b>

	Balance at 01.02.23 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.01.24 £
General fund	269,652	551,252	(489,128)	(44,279)	287,497
<b>Designated funds:</b>					
Fabric fund	57,318	150	(16,518)	4,015	44,965
Furlough reserve fund	7,311	-	(1,500)	-	5,811
Ministry Support	24,000	-	(6,746)	25,000	42,254
Coffee lounge fund	14,891	88,007	(86,853)	(4,005)	12,040
Green Shoot fund	34,942	22,300	(10,004)	-	47,238
Fixed assets tracking fund	1,443,610	-	(48,949)	17,319	1,411,980
Hillhead fund	16,058	265	(7,086)	-	9,237
New Creations fund	1,646	-	(120)	-	1,526
Mission Bursary fund	5,150	-	(1,450)	-	3,700
Property fund	120,189	-	-	-	120,189
Seniors fund	245	-	(245)	-	-
Looking to Jesus (L2J) fund	-	2,313	(481)	-	1,832
Total designated funds	1,725,360	113,035	(179,952)	42,329	1,700,772
<b>Total unrestricted funds</b>	<b>1,995,012</b>	<b>664,287</b>	<b>(669,080)</b>	<b>(1,950)</b>	<b>1,988,269</b>

### Explanation of funds

The *General fund* is used for the general congregational purposes of the fellowship which meets in Kirkintilloch Baptist Church.

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 17. Unrestricted Funds (cont'd)

The *Fabric fund* provides for the current and future maintenance requirements of the church properties.

The *Furlough reserve fund* provides ongoing financial assistance towards costs incurred by missionary colleagues whilst on furlough in the UK.

The *Ministry Support fund* is used to help pay for a new 2 year appointment of a childrens worker. This fund reduces each month as part of her salary is funded from it.

The *Coffee lounge fund* is used to pay the ongoing running costs of the church coffee lounge, which is used by the church and many community groups.

The *Green shoot fund* represents monies set aside to fund new and exciting outreach initiatives in the church and community at large.

The *Fixed assets tracking fund* represents the net book value of the church's property, fittings and equipment, distinguishing their value from unrestricted general funds immediately available for use.

The *New Creations fund* represents monies collected by the New Creations group that meets on Fridays for uses to promote the ongoing advancement of the group.

The *Hillhead fund* is monies set aside specifically for outreach work in the Hillhead area of Kirkintilloch.

The *Mission Bursary fund* was set up to enable grant to be given to encourage short term visits to Mission situations by members.

The *Property fund* is available to be distributed at the discretion of trustees.

The *Seniors fund* was set up to help fund work amongst the many senior members of the congregation.

The *Looking to Jesus (L2J)* fund represents funds received towards running costs for a weekly Children's group.

### 18. Restricted Funds

	Balance at 01.02.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.01.25 £
Fellowship fund	13,361	950	(6,171)	2,000	<b>10,140</b>
World Mission travel fund	3,983	-	-	-	<b>3,983</b>
Choir fund	792	-	-	(792)	-
Foodbank fund	321,040	509,135	(488,633)	-	<b>341,542</b>
Team Project fund	169	-	(169)	-	-
CAP project fund	7,127	900	(838)	-	<b>7,189</b>
Special collections fund	2,001	40,661	(42,662)	-	-
	348,473	551,646	(538,473)	1,208	<b>362,854</b>
Total Restricted Funds	<b>348,473</b>	<b>551,646</b>	<b>(538,473)</b>	<b>1,208</b>	<b>362,854</b>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 18. Restricted Funds (cont'd)

	Balance at 01.02.23 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.01.24 £
Fellowship fund	8,890	11,675	(10,204)	3,000	13,361
World Mission travel fund	3,983	-	-	-	3,983
Choir fund	792	-	-	-	792
Foodbank fund	244,685	503,090	(425,685)	(1,050)	321,040
Team Project fund	568	-	(399)	-	169
CAP project fund	5,055	4,101	(2,029)	-	7,127
Special collections fund	2,603	41,080	(41,682)	-	2,001
	266,576	559,946	(479,999)	1,950	348,473
Total Restricted Funds	<b>266,576</b>	<b>559,946</b>	<b>(479,999)</b>	<b>1,950</b>	<b>348,473</b>

The *Fellowship fund* provides financial help to those in need.

The *World Mission travel fund* provides financial help towards the travel costs of missionary

The *Choir fund* is used to finance the activities of the adults and children's choirs.

The *Foodbank fund* represents funds to help run the East Dunbartonshire foodbank under the

The *Team project fund* represents resources relating to a youth outreach project based on mountain biking in the community and is mainly funded by local authority grants.

The *CAP project fund* represents resources relating to a CAP (Christians Against Poverty) centre to assist people along the process of becoming debt free.

The *Special collections fund* represent various small restricted funds held by the church.

### 19. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £
Fixed Assets	-	1,395,932	-	1,395,932
Current Assets	310,354	307,416	365,446	983,216
Current Liabilities	(25,179)	(4,648)	(2,592)	(32,419)
At 31 January 2025	<b>285,175</b>	<b>1,698,700</b>	<b>362,854</b>	<b>2,346,729</b>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Fixed Assets	-	1,411,980	-	1,411,980
Current Assets	307,834	294,205	361,505	963,544
Current Liabilities	(20,337)	(5,413)	(13,032)	(38,782)
At 31 January 2024	<b>287,497</b>	<b>1,700,772</b>	<b>348,473</b>	<b>2,336,742</b>



# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 20. Related Party Transactions and Trustees' Expenses and Remuneration

The Trustees received no remuneration or reimbursement of expenditure during the year (2024: Nil) in their capacity as Trustees.

During the year, £1,204 (2024: £80) for printing order of services was paid to Kenwill Limited, a company in which [REDACTED], [REDACTED]

During the year, £8,948 (2024: £Nil) for audio equipment was paid to Toasty Audio, a company operated by [REDACTED].

Salaries were paid to:

[REDACTED]
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Other related party transactions:

[REDACTED]
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The aggregate value of donations made by Trustees was £123,871 (2024: £117,552).

### Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
21. Net movement in funds for the reporting period (as per the statement of financial activities)	9,987	75,154
Adjustments for:		
Depreciation charges	52,404	48,949
Decrease/(increase) in stock	(3,052)	117
Decrease/(increase) in debtors	(3,679)	(10,218)
(Decrease)/increase in creditors	(6,363)	17,480
Bank interest received	(38,354)	(25,195)
Net cash provided by operating activities	<u>10,943</u>	<u>106,287</u>

# Kirkintilloch Baptist Church

## Notes to the Financial Statements for the year ended 31 January 2025

### 22. Fund Transfers

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	Note	£	£	£	£
From General fund to Property fund	1	(60,000)	60,000	-	-
From General fund to Fabric fund	2	(16,000)	16,000	-	-
From General fund to Furlough fund	3	(2,000)	2,000	-	-
From General fund to Fellowship fund	4	(2,000)	-	2,000	-
From Keynotes fund to Ministry Support fund	5	-	792	(792)	-
From Coffee Lounge fund to Fixed Asset fund	6	-	(6,768)	-	(6,768)
From Coffee Lounge fund to Fixed Asset fund	6	-	6,768	-	6,768
From Property fund to Fixed Asset fund	6	-	(22,412)	-	(22,412)
From Property fund to Fixed Asset fund	6	-	22,412	-	22,412
From Fabric fund to Fixed Asset fund	6	-	(7,176)	-	(7,176)
From Fabric fund to Fixed Asset fund	6	-	7,176	-	7,176
		<b>(80,000)</b>	<b>78,792</b>	<b>1,208</b>	<b>-</b>

#### Fund Transfer Notes

1. This transfer is towards renovations we were doing on the overflow hall and also in anticipation of future purchases.
2. This transfer is an annual allocation to the fabric fund.
3. This transfer relates to a surplus of donations/missionary support transferred to the furlough fund in anticipation of mission partners coming home during 2025.
4. This transfer is an annual allocation to the fellowship fund.
5. This transfer relates to the surplus on the keynotes fund following its closure, as it no longer operates within the church.
6. This transfer relates to the movement in fixed assets.

### 23. FRC Ethical Standard - Provisions available for small entities

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

### 24. Statement of Financial Activities for the year ended 31 January 2024

		Unrestricted General Fund	Designated Funds	Restricted Funds	Total 2024
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	531,302	25,098	553,070	1,109,470
Charitable activities	3	1,631	87,937	-	89,568
Other income	4	18,319	-	6,876	25,195
<b>Total income and endowments</b>		<b>551,252</b>	<b>113,035</b>	<b>559,946</b>	<b>1,224,233</b>
<b>Expenditure on:</b>					
Charitable activities	5	489,128	179,952	479,999	1,149,079
<b>Total expenditure</b>		<b>489,128</b>	<b>179,952</b>	<b>479,999</b>	<b>1,149,079</b>
<b>Net income/(expenditure)</b>		<b>62,124</b>	<b>(66,917)</b>	<b>79,947</b>	<b>75,154</b>
Transfers between funds	17,18	(44,279)	42,329	1,950	-
<b>Net movement in funds</b>		<b>17,845</b>	<b>(24,588)</b>	<b>81,897</b>	<b>75,154</b>
Total funds brought forward		269,652	1,725,360	266,576	2,261,588
<b>Total funds carried forward</b>		<b>287,497</b>	<b>1,700,772</b>	<b>348,473</b>	<b>2,336,742</b>

# Kirkintilloch Baptist Church

## Foodbank Income and Expenditure Account for the year ended 31 January 2025

	2025 £	2024 £
<b>Income from:</b>		
Gifts and donations	107,555	110,094
Food donations	248,770	223,210
Legacies	-	20,000
Grants	141,937	142,290
Bank interest	10,873	6,876
Other income	-	620
<b>Total</b>	<b>509,135</b>	<b>503,090</b>
<b>Expenditure from:</b>		
Food packs distributed	246,276	223,259
Staff costs	120,889	104,031
Contractor services	22,885	-
Advertising	84	350
Foodbank expenses	36,932	36,676
Foodbank purchases	47,491	24,016
Printing and stationery	237	39
Telephone and postage	368	105
Rates and insurance	1,337	1,938
Heat and light	2,596	6,312
Fellowship Gifts	600	927
Equipment purchases	2,016	356
Other expenditure	3,820	20,385
Computer costs	-	1,091
Repairs	228	-
Maintenance	14	-
Donations	335	2,000
Auditors remuneration	1,272	3,900
Accountancy fees	1,253	300
<b>Total</b>	<b>488,633</b>	<b>425,685</b>
<b>Net income before fund transfers</b>	<b>20,502</b>	<b>77,405</b>
Fund Transfers	-	(1,050)
<b>Net income</b>	<b>20,502</b>	<b>76,355</b>

# Kirkintilloch Baptist Church

## Coffee Lounge Income and Expenditure Account for the year ended 31 January 2025

	2025 £	2024 £
<b>Income from:</b>		
Gifts and donations	423	-
Trading income	85,307	87,937
Grant income	8,798	-
Other income	-	70
<b>Total</b>	<b>94,528</b>	<b>88,007</b>
<b>Expenditure from:</b>		
Staff costs	48,810	44,538
Trading expenditure	32,082	30,654
Heat and light	5,900	4,800
Equipment purchased	-	10
Repairs	316	-
Other expenditure	2,644	3,951
Computer costs	45	-
Cleaning and caretaking	2,122	1,550
Auditors remuneration	330	1,200
Accountancy fees	516	150
<b>Total</b>	<b>92,765</b>	<b>86,853</b>
<b>Net income before fund transfers</b>	<b>1,763</b>	<b>1,154</b>
Fund Transfers	(6,768)	(4,005)
<b>Net income</b>	<b>(5,005)</b>	<b>(2,851)</b>