

## **Johnstone Baptist Church SCIO**

Trustees' Report and Financial Statements  
*For the year ended 31 March 2025*

# Johnstone Baptist Church SCIO

## **Contents of the Financial Statements** *for the year ended 31 March 2025*

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# Johnstone Baptist Church SCIO

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

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The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2025.

### Registered address

Johnstone Baptist Church SCIO  
Pine Crescent  
Johnstone  
PA5 0BX

### Structure, governance and management

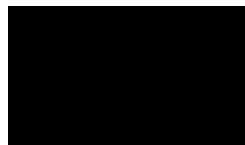
#### *Governing document*

Johnstone Baptist Church SCIO (SC052141) is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 21 November 2022. The charity was previously an Unincorporated Organisation (SC021170). The assets of the unincorporated organisation will be transferred to the SCIO during the financial year to 31 March 2025. The Church is affiliated to the Baptist Union of Scotland.

#### *Trustees and Office Bearers*

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

#### Trustees:



(Treasurer)

(Secretary)

#### Minister:



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

#### *Recruitment and appointment of Trustees*

New Trustees are nominated for appointment by the existing 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.

### Objectives and activities

#### *Objectives and aims*

The aims of the church are in line with its Mission Statement – *“Our God-given mission is to live as Jesus Christ commands and by the power of the Holy Spirit to make his love known to others”*.

#### *Achievements and performance*

Over the past year Johnstone Baptist Church has continued with our regular Sunday worship and Wednesday evening prayer meeting as well as moving forward in terms of outreach with our drop in cafe and food bank.

People are coming into the church from the surrounding area of Johnstone Castle and other parts of Johnstone. We have approximately 80 people coming through the doors on a Wednesday, with a consistent core of 23 people. We provided free tea and coffee, tea bread, cakes and biscuits. The food bank and café is open 10am to 12.30pm.

# Johnstone Baptist Church SCIO

## **Report of the Trustees** *for the year ended 31 March 2025*

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### **Achievements and performance (cont'd)**

There was good interest in the Alpha course we ran earlier this year with 12 people coming over the 1 day a week course with free lunch provided.

The church also creates a social space as well as a warm place in the autumn and winter months. We would like to expand the food bank to 2 days a week and possibly a children's club which we are looking into at present.

Our Sunday service, mid week prayer and bible study meetings continue every week.

### **Volunteers and donated services**

The charity relies on members volunteering their time to ensure the smooth running of the church, without these volunteers we would struggle to offer this service.

### **Financial review**

#### ***Results for the year***

The financial statements for the year are set out in pages 4 to 7. The Receipts and Payments Account on page 4 reflects a surplus of £6,935 (2024: deficit of £8,653). This, when added to the funds brought forward of £12,252 (2024: £20,905) gives unrestricted funds carried forward of £18,917 (2024: £11,982) and a restricted fund carried forward of nil (2024: £270). The total funds carried forward are £18,917 (2024: £12,252).

#### ***Reserves***

It is the policy of the church to maintain unrestricted funds at a level that equates to approximately 3 months of unrestricted expenditure. This target was achieved.

*Approved by the Trustees on 23 December 2025 and signed on their behalf by:*



# Johnstone Baptist Church SCIO

## Report of the Independent Examiner to the Trustees *for the year ended 31 March 2025*

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I report on the accounts of the Charity for the year ended 31 March 2025 which are set out on pages 4 to 7.

### **Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 9 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.

  
*Managing Director*

Innes & Partners Limited  
Chartered Certified Accountants

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

Date: 23 December 2025

# Johnstone Baptist Church SCIO

## Receipts and Payments Account *for the year ended 31 March 2025*


	Note	General fund £	Restricted fund £	Total 2025 £	Total 2024 £
<b>Receipts</b>					
Gift Aid giving		11,260	-	<b>11,260</b>	7,260
Offerings		5,880	-	<b>5,880</b>	7,086
Donations		1,500	-	<b>1,500</b>	2,130
Tax recovered on Gift Aid giving		7,979	-	<b>7,979</b>	3,313
<b>Total receipts</b>		<b>26,619</b>	-	<b>26,619</b>	19,789
<b>Payments</b>					
Minister's expenses		10,575	-	<b>10,575</b>	10,275
Heat, light and water rates		3,099	-	<b>3,099</b>	5,163
Equipment and maintenance costs		2,084	-	<b>2,084</b>	1,091
Insurance		712	-	<b>712</b>	700
Office Expenses		237	-	<b>237</b>	409
Pulpit Supply		650	-	<b>650</b>	460
Professional fees		-	-	-	651
Events		-	-	-	250
Affiliation cost		600	-	<b>600</b>	550
Donations	4	968	-	<b>968</b>	7,403
Independent examination		804	-	<b>804</b>	1,386
Sundry expenses		225	-	<b>225</b>	104
<b>Total payments</b>		<b>19,954</b>	-	<b>19,954</b>	28,442
<b>Net (decrease) for the year</b>		<b>6,665</b>	-	<b>6,665</b>	(8,653)
Transfers		270	(270)	-	-
<b>Net (decrease) in cash for the year after transfers</b>		<b>6,935</b>	<b>(270)</b>	<b>6,665</b>	(8,653)
Cash balance brought forward		11,982	270	<b>12,252</b>	20,905
<b>Cash balance carried forward</b>		<b>18,917</b>	-	<b>18,917</b>	12,252
		<i>(Note 5)</i>	<i>(Note 6)</i>		

# Johnstone Baptist Church SCIO

## Statement of Balances *as at 31 March 2024*

	Notes	Opening balance £	2025 Surplus for year £	Closing balance £	Opening balance £	2024 (Deficit) for year £	Closing balance £
<b>Bank and cash in hand</b>		12,252	6,665	<b>18,917</b>	20,905	(8,653)	12,252
<b>Total assets held</b>		<b>12,252</b>	<b>6,665</b>	<b>18,917</b>	<b>20,905</b>	<b>(8,653)</b>	<b>12,252</b>
<b>Reserves</b>							
General fund	5			<b>18,917</b>			11,982
Restricted fund	6			-			270
				<b>18,917</b>			<b>12,252</b>
<b>Statement of assets at 31 March 2025</b>							
Freehold property (at cost)				<b>100,000</b>			100,000
Gift Aid due				<b>4,260</b>			<b>7,920</b>
<b>Statement of liabilities at 31 March 2025</b>							
Independent examiners fee				846			804
Professional fees				480			348
				<b>1,326</b>			<b>1,152</b>

Approved by the Trustees on 23 December 2025 and signed on their behalf by the undernoted:

  
Trustee

The notes on page 6 form part of these financial statements.

# Johnstone Baptist Church SCIO

## Notes to the financial statements for the year ended 31 March 2025

### 1. Accounting policies

#### *Accounting convention*

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### *Basis of financial statements*

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

#### *Receipts and Payments Account*

For the purpose of the Receipts and Payments account as shown on page 4, funds are defined as follows:

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

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

### 2. Transactions with Trustees and reimbursement of expenses

No Trustees received payments or reimbursement of personal expenses during the year ending 31 March 2025 (2024: nil).

During the year [REDACTED] who is a Trustee received minister's expenses of £10,575 (2024: £10,275) and a gift towards his sabbatical totalling £nil (2024: £1,000).

### 3. Related party transactions

There were no transactions with related parties during the year ending 31 March 2025 (2024: nil).

### 4. Donations

	Unrestricted fund £	Restricted fund £	2025 Total £	2024 Total £
<i>Donations and grants comprise all funds paid as Mission gifts, donations and Community initiatives.</i>				
Baptist Union - Donation in thanks of loan	-	-	-	5,000
Graeme Scott - Sabbatical gift	-	-	-	1,000
Barnabas	264	-	264	414
Wisdom	-	-	-	400
Autism Society	264	-	264	264
Africa Inland Mission	-	-	-	200
Gifts to individuals	220	-	220	125
Asia Link	150	-	150	-
Betel UK	70	-	70	-
<b>Total donations</b>	<b>968</b>	<b>-</b>	<b>968</b>	<b>7,403</b>

# Johnstone Baptist Church SCIO

## Notes to the financial statements for the year ended 31 March 2025

5. Unrestricted funds	Balance at 01.04.24 £	Receipts £	Payments £	Transfers £	Balance at 31.03.25 £
General fund	11,982	26,619	(19,954)	270	18,917
Total unrestricted funds	<b>11,982</b>	<b>26,619</b>	<b>(19,954)</b>	<b>270</b>	<b>18,917</b>

### *Explanation of funds*

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

6. Restricted funds	Balance at 01.04.24 £	Receipts £	Payments £	Transfers £	Balance at 31.03.25 £
Building fund	270	-	-	(270)	-
Total restricted funds	<b>270</b>	<b>-</b>	<b>-</b>	<b>(270)</b>	<b>-</b>

### *Explanation of funds*

*The Building fund* - represents income and expenditure incurred to meet the loan repayments in relation to the purchase of the building.