

# **Kirkstyle Baptist Church**

**Trustees' Report and Financial Statements**  
*For the year ended 5 April 2024*

# Kirkstyle Baptist Church

## Contents of the Financial Statements *for the year ended 5 April 2024*

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# Kirkstyle Baptist Church

## Report of the Trustees for the year ended 5 April 2024

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The Trustees are pleased to present their report together with the financial statements of the church for the year ended 5 April 2024.

### Status of Charity and Governing Document

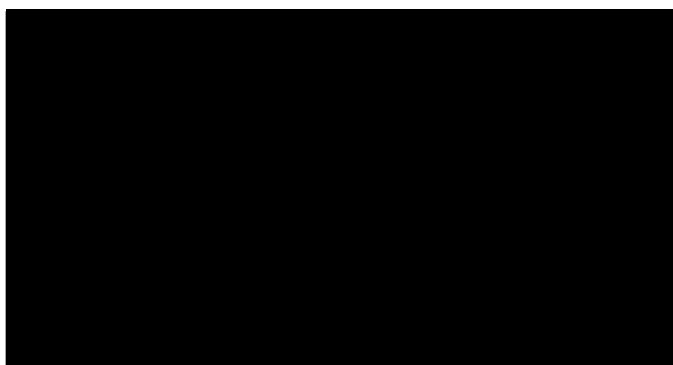
Kirkstyle Baptist Church is established by Constitution. It is a registered Scottish Charity (No. SC021236). The charity plan to change its legal form to a Scottish Charitable Incorporated Organisation (SCIO) from 6 April 2025. It was registered as a SCIO on 2 April 2024. The charity is in the process of being wound up and will transfer all of its assets and liabilities to Carluke Baptist Church (SC053250).

### Aims and affiliation

The aims of the church are in line with its Mission Statement - *"To develop disciples of Jesus Christ through joyful worship, spiritual nurture and compassionate outreach"*. The church is affiliated to the Baptist Union of Scotland.

### Trustees and Leaders

The church is congregational in policy and its day to day running is undertaken by the Trustees and the Church Leaders (who are also Trustees for the purposes of holding property). The Church Leaders and Trustees are appointed by the Church Membership. Elected Trustees serve for a period of five years. Prior to their appointment, new Trustees will have served the Church for some time in various roles and will 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. Retiring Trustees shall be eligible for nomination for re-election. Leaders will normally serve a five year Term of Office and retiring Leaders may be nominated for re-election. The Trustees and Leaders who served during the year and to the date of this report were as follows:



### Activities and achievements

The Pastor, has been back working fulltime.

We were delighted to welcome 9 new people into membership of the church.

We have continued to use our You Tube Channel to provide services for those who were housebound or ill

The weekly email continues to keep everyone connected and our Facebook page is a useful tool for communication with both members and adherents and the wider community.

The Centre of Hope Café is open to the community on a Monday morning and provides free food for the community through Fairshare with Tesco and Greggs. Food Bank referrals can also be requested at the café.

"Bits and Pieces" the afterschool club for primary children with autism provides support for parents and is run by our Children's Worker. She also leads the Sunday School and runs a toddler group on a Tuesday morning. Our Social Care worker has continued to maintain support groups and provide one to one support as required. We have received funding from The Robertson Trust for the Social Care Worker position.

# Kirkstyle Baptist Church

## Report of the Trustees for the year ended 5 April 2024

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### Activities and achievements (cont'd)

Our Bible Study has restarted on a Thursday evening and The House Groups began again in January 2023. Also, we have continued with our members opening and leading the service each Sunday.

The membership voted to change our charitable status to a SCIO and work is underway to complete this process.

It has been exciting to welcome new people and families along to our services and to provide support for the community in which we are placed.

### Financial review

#### Principal sources of funding

The church receives its funding from church members by way of weekly offerings and Gift Aid donations.

#### Results for the year

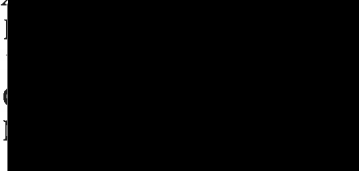
As a result of a surplus for the year of £1,690 (2023: deficit of £4,774), the church held total funds amounting to £12,598 (2023: £10,908) at the year end, split between the general fund of £12,598 (2023: £10,508) and restricted funds of £nil (2023: £400).

#### Reserves

It is the policy to maintain unrestricted funds at a level that equates to three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the Church to be maintained. The trustees recognise that the level of general fund reserves remains just below this level and will be working this year to build these reserves up to this level.

### Administrative information

#### Address



#### Bankers

Bank of Scotland  
3 Kirkton Street  
Carluke  
ML8 4AB

On behalf of the Trustees on <sup>28<sup>TH</sup></sup> NOVEMBER 2024

  
Treasurer

# Kirkstyle Baptist Church

## Report of the Independent Examiner to the Trustees for the year ended 5 April 2024

I report on the accounts of the church for the year ended 5 April 2024 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

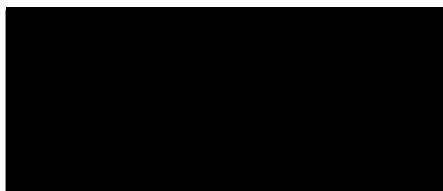
In the course of my examination, no matter has come to my attention

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.



Innes & Partners Limited  
Chartered Certified Accountants

Date: 2/12/2024

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

# Kirkstyle Baptist Church

## Receipts and Payments Account for the year ended 5 April 2024

		Unrestricted fund	Restricted funds	Total 2024	Total 2023
	Notes	£	£	£	£
<b>Receipts</b>					
Gift aid giving		43,430	-	43,430	42,667
Non gift aid giving		6,220	-	6,220	8,001
Gift aid recovered		12,338	-	12,338	10,858
Offerings		11,391	-	11,391	8,377
Donations		1,555	-	1,555	3,907
Grants		-	12,000	12,000	-
Hall Lettings		4,982	-	4,982	4,491
Other income		1,398	-	1,398	600
<b>Total receipts</b>		<b>81,314</b>	<b>12,000</b>	<b>93,314</b>	<b>78,901</b>
<b>Payments</b>					
Pastor's salary and NI	3	32,975	-	32,975	30,636
Children and Family Worker's salary and NI	3	8,609	-	8,609	8,000
Social care worker's salary and NI	3	4,186	12,000	16,186	15,230
Pension		3,957	-	3,957	3,957
Ministers expenses		67	-	67	-
Pulpit supply and singers		-	-	-	80
Employee Travel & expenses		-	-	-	1,170
Sunday school expenses		45	-	45	238
Church and manse insurance		2,643	-	2,643	2,560
Manse council tax		2,839	-	2,839	2,695
Heat and light		7,464	-	7,464	6,685
Telephone		720	-	720	720
Repairs and renewals		211	500	711	1,428
Cleaning		423	-	423	123
Stationery, printing and advertising		37	-	37	336
Sundry expenses		1,144	-	1,144	398
Professional Fees		5,066	-	5,066	1,018
Purchase of equipment		219	-	219	436
Donations	5	7,793	-	7,793	7,306
Independent examination		726	-	726	660
<b>Total payments</b>		<b>79,124</b>	<b>12,500</b>	<b>91,624</b>	<b>83,675</b>
<b>Surplus/(Deficit) for the year</b>		<b>2,190</b>	<b>(500)</b>	<b>1,690</b>	<b>(4,774)</b>
Transfers		(100)	100	-	-
<b>Net (decrease) / increase in cash for the year</b>		<b>2,090</b>	<b>(400)</b>	<b>1,690</b>	<b>(4,774)</b>
<b>Cash balances brought forward</b>		<b>10,508</b>	<b>400</b>	<b>10,908</b>	<b>15,682</b>
<b>Cash balances carried forward</b>		<b>12,598</b>	<b>-</b>	<b>12,598</b>	<b>10,908</b>

# Kirkstyle Baptist Church

## Statement of Balances as at 5 April 2024

	Notes	2024			2023		
		Opening balance	Surplus for year	Closing balance	Opening balance	(Deficit) for year	Closing balance
		£	£	£	£	£	£
Bank account		10,908	1,690	12,598	15,682	(4,774)	10,908
<b>Total bank balance</b>		<b>10,908</b>	<b>1,690</b>	<b>12,598</b>	<b>15,682</b>	<b>(4,774)</b>	<b>10,908</b>

<b>Represented by:</b>		£	£
<b>Unrestricted fund</b>	<b>4</b>		
General fund		12,598	10,508
<b>Restricted funds</b>	<b>5</b>		
Building fund		-	400
Social Worker salary fund		-	-
		<b>12,598</b>	<b>10,908</b>

### Statement of assets at 5 April 2024

#### Fixed assets

Church building	50,000	50,000
Manse building	65,000	65,000
	<b>115,000</b>	<b>115,000</b>

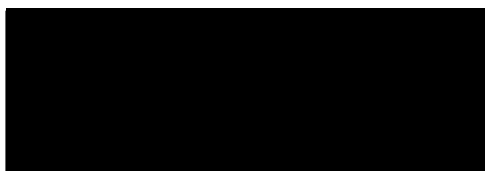
#### Current assets

Gift Aid due	3,130	2,636
	<b>3,130</b>	<b>2,636</b>

### Statement of liabilities at 5 April 2024

Independent examination	762	726
HMRC liability	681	484
Bookkeeping	-	1,200
Underpayment of pensions	-	140
Third party donations to be passed over	-	278
Other	276	254
	<b>1,719</b>	<b>3,082</b>

Approved by the Trustees on 28<sup>TH</sup> NOVEMBER 2024 and signed on their behalf by the undernoted:



Treasurer

The notes form part of these financial statements.

# Kirkstyle Baptist Church

## Notes to the Financial Statements for the year ended 5 April 2024

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### 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 church without further specified purpose and are available as general funds.

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

#### ***Pension costs***

The company now operates a defined contribution scheme. The costs of contributions are charged to the receipts and payments account in the year they are paid.



# Kirkstyle Baptist Church

## Notes to the Receipts and Payments Accounts for the year ended 5 April 2024

### 2. Transactions with Trustees

During the year [REDACTED] Trustee, received £1,500 (2023: £1,500) to support him in his missionary work. No Trustees received remuneration or reimbursement of expenses for their position as Trustees during the year (2023: nil).

### 3. Staff numbers

The average number of employees during the year was 3 (2023: 3).

4. Unrestricted funds	Balance at 06.04.2023	Receipts	Payments	Transfers	Balance at 05.04.2024
	£	£	£	£	£
General fund	10,508	81,314	(79,124)	(100)	12,598
Total unrestricted funds	<b>10,508</b>	<b>81,314</b>	<b>(79,124)</b>	<b>(100)</b>	<b>12,598</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.

5. Restricted funds	Balance at 06.04.2023	Receipts	Payments	Transfers	Balance at 05.04.2024
	£	£	£	£	£
Building Fund	400	-	(500)	100	-
Social Worker salary fund	-	12,000	(12,000)	-	-
Total restricted funds	<b>400</b>	<b>12,000</b>	<b>(12,500)</b>	<b>100</b>	<b>-</b>

#### Explanation of funds

The *Building Fund* represents money received for the purpose of maintaining and repairing the church building.

The *Social worker salary fund* represents money received for the salary costs of the social worker.

5. Grants and donations made	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Baptist Union of Scotland	2,160	-	2,160	2,160
[REDACTED]	1,500	-	1,500	1,500
[REDACTED]	1,500	-	1,500	1,500
Kerith Counselling	960	-	960	960
Compassion UK	368	-	368	336
Other	100	-	100	850
Christian Aid	205	-	205	-
BMS World Mission	1,000	-	1,000	-
	<b>7,793</b>	<b>-</b>	<b>7,793</b>	<b>7,306</b>

All grants were made to organisations whose aims are complimentary to the work of the charity.