

Mossspark Baptist Church

Financial Statements

Year Ended 31 December 2024

Scottish Charity No. SC021254

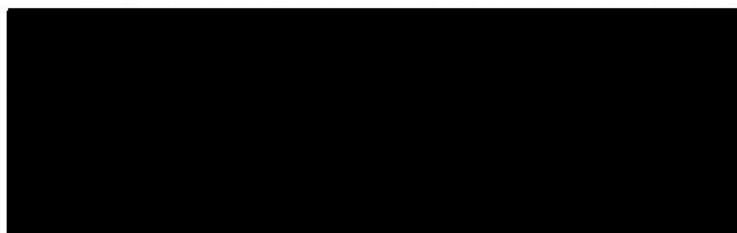
Mosspark Baptist Church

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Mosspark Baptist Church

Church Information for the year ended 31 December 2024



Principal Address and OSCR Contact Address

Mosspark Baptist Church
155 Corkerhill Road
Glasgow
G52 1PG

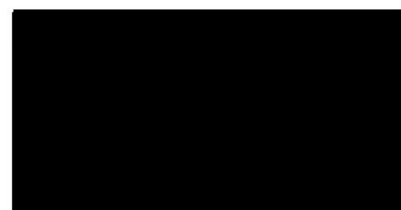
Web Site: www.mossparkbaptistchurch.org

Bankers

Bank of Scotland
2210 Paisley Road West
Glasgow
G52 3SJ

Solicitors

Mitchells Robertson
George House
36 Hanover Street
Glasgow
G1 2AD



Mosspark Baptist Church

Trustees' Annual Report for the year ended 31 December 2024

The Trustees are pleased to present their report and financial statements for the year ended 31 December 2024.

Status of Charity and Governing Document

Mosspark Baptist Church ("the church") is established by Constitution and is a Scottish Charity, Number SC021254.

Structure, Governance and Management

During the year under review Mosspark Baptist Church made preparations for the transfer of its operations to My Church SCIO, a charity registered in Scotland (SC048253). It is anticipated that this will be completed during the financial year to 31 December 2015.

Induction and training of Trustees

New Trustees undergo an induction day to brief them on their legal obligations under charity law, the content of the Constitution and decision-making process. They will meet key employees. Trustees are encouraged to attend external training events where these will be of benefit to their role.

Organisational structure

Decisions affecting aspects of the work that have a vital impact are made by the Board of Trustees. [REDACTED] in his role as Pastor, is responsible for overseeing the Charity's work on a day to day basis and take the necessary action to implement Board decisions. The Board of Trustees, ordinarily, meet two times in each calendar year.

Remuneration of the key personnel is approved by the trustees and is reviewed annually and normally adjusted in accordance with average earnings. The trustees benchmark the key personnel pay against pay levels in other charities of a similar size and activity to ensure that the remuneration set is fair and

Objectives and Activities

The charity trustees believe they have complied with their duty to have due regard to Public Benefit guidance and has taken account of it in planning future activities.

How our activities deliver public benefit

In the year under review, the activities of Mosspark Baptist Church continue to focus on specific, identifiable sections of the public. The primary beneficiaries are those seeking spiritual or pastoral care, investigating the Christian faith or developing their journey in the Christian faith. Other beneficiaries include families of individuals who attend the various ministries and services in the Church building, communities in which the charity works and the general public who reap the benefit of our work.

The local services of Mosspark Baptist Church are open to all people regardless of colour, gender, age or religion.

It is generally recognised that the major problems in the UK affecting people include poverty, housing, education, anti-social behaviour and addictions. The consequences of this for society are many. Within this environment many are searching for direction, truth and purpose for their life. Mosspark Baptist Church works with children and young people as well as people of all ages in its prevention and intervention activities and hopes to help others find spiritual meaning and purpose in a world that is often complex to navigate.

The scope of activities that Mosspark Baptist Church is able to engage in to fulfil its objectives is obviously limited by its available resources. However, it is clear that there is enormous public benefit in the charity carrying out its activities to achieve its stated objectives.

Mosspark Baptist Church

Trustees' Annual Report (continued) for the year ended 31 December 2024

Achievements and Performance

Ensuring our work achieves our aims

Our aims, objectives and activities are reviewed at our regular meetings of the Pastors and Board of Trustees. These reviews cover every aspect of the charity's work and also help us ensure our aims, objectives and activities remain focused on our stated purposes.

The Board of Trustees continue to rely upon the guidance contained in the Office of the Scottish Charity Regulator's (OSCR) general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives contained in the Trust Deed.

The objectives of the charity are achieved through outreach work, Church services and ministries and in other appropriate ways.

Performance Measures: Mosspark Baptist Church ministry programs are successful in helping individuals in many significant and, indeed, life changing ways. We measure this by assessing key performance indicators (KPIs) that we collect, analyse, and report.

Performance indicators help Mosspark Baptist Church promote spiritual and pastoral care to members and others in the wider community.

In order to do this the Trustees regularly consider the following measures in order to develop an approach to measuring performance of Mosspark Baptist Church delivery of care to others;

Structural Measures: Structural quality measures refer to the features of Mosspark Baptist Church that determine its capacity to provide spiritual care, such as the existence of an electronic records system or the ratio of pastoral care and support staff to members attending across all our ministries.

Process Measures: Process measures are used to assess how well spiritual and pastoral care is provided to an individual or societal group. These recommendations are based on research evidence or consensus (i.e., the views of experts when the research evidence is lacking or inconclusive) regarding the probability that providing particular services will achieve the desired outcomes. Generally, process measures are expressed as rates, with the denominator defining a population that is of interest because of its demographic and clinical condition, and the numerator defining the subgroup receiving specific services.

Process measures are particularly important in the development of performance measures because they can be used to identify specific areas of spiritual or pastoral care that may need improvement. For example, if crime or antisocial behaviour is increasing in the community amongst young people, additional specific youth groups or events could be initiated in an effort to reverse the trend. If it is identified that individuals are struggling with debt, depression or similar issues it may be necessary to offer particular discipleship courses. Moreover, the data to calculate process measures often can be obtained as part of an administrative data system that includes information on members' dates and types of, and engagement with, services.

Outcome Measures: These measures generally are used to evaluate the state of an individual's spiritual health and wellbeing resulting from the services provided.

Attributing improved student outcomes to the Charity's specific actions can sometimes be difficult because outcome measures of quality reflect the cumulative impact of multiple factors such as the timeliness of services and the appropriateness of the type. Outcomes also are influenced by factors that depend on the individuals themselves and are outside the Church care systems.

Access Measures: Access measures assess the extent to which a person who needs care and services is able to receive them.

Mosspark Baptist Church

Trustees' Annual Report (continued) for the year ended 31 December 2024

While KPI data may differ between ministries, they generally include the following:

- Number of visitors attending for the first time;
- Frequency of attendance;
- Number of professions of faith in Christ;
- Number of Baptisms
- Giving/Tithing;
- Successful completion of discipleship programs;
- No of withdrawals/resignations from Church membership;
- Percentage of attendees involved in ministry and serving within the local church ministries.

KPI data is collected, analysed, and evaluated on an ongoing basis to ensure Mosspark Baptist Church identifies trends and the effect of service. Parameter changes on outcomes are identified in a timely manner. Reports are communicated to all Trustees.

During the year under review, the Trustees are satisfied with the reported results in each of the performance indicators which they identify as key. Whilst satisfied that these measures have been achieved throughout the year there were changes implemented with the operation of children's and youth ministries in order to target a section of young people who attended the church regularly with their parents, grandparents or guardians.

For the year under review Mosspark Baptist Church has seen 34 individuals baptised by immersion.

KPI's will continue to serve as a quality assurance tool for Mosspark Baptist Church. The information they provide helps us promote care that is accessible, service-driven, cost-effective, evidence-based, and results-focused.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Financial reports are prepared each month for the trustees which compare actual results against targets set for the current month and year to date. Analysis of non-financial hazards arising from the undertaking of the work of Mosspark Baptist Church is done at a local level in line with Mosspark Baptist Church's health and safety policy. Such assessment, and the control measures resulting from it, is monitored through annual external health and safety consultant audit and internal inspection and supervision arrangements.

The Trustees understood their statutory responsibilities during the accounting period.

Appointment of Trustees

Trustees other than Office Bearers, are nominated for appointment by the Deacons. There is a fixed term of 3 years for Trusteeship. Prior to their appointment, Trustees 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, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Achievements and Performance

During the year, the church continued to meet regularly for worship whenever possible and carried out various activities in pursuit of the above stated aims. The year continued to see many people come to profess their faith in Christ and several individuals follow Him through the waters of baptism.

Other significant highlights, events and developments of note in the year include the following: In relation to activities:

Mosspark Baptist Church

Trustees' Annual Report (continued) for the year ended 31 December 2024

Achievements and Performance (continued)

Christ Centred / Bible Based: We strive to remain a “Christ centred and Bible based church” and to reflect this within our community. One that seeks to glorify God in all we do and that wholly embraces the Holy Spirit. We believe that church should be relevant to today's society. Our services reflect this, with a mixture of traditional and contemporary worship, life-application teaching and a programme of church activities that takes the love of God into our community. In recent years, the leaders have worked diligently to ensure an open and honest environment in which people can encounter God in ways that are personal to them and with a life changing impact upon them. So, we are a church in its time and for its time, whilst fully believing in the permanent and unchanging message of the Bible.

Worship: The worship at MBC is vital and contemporary and our church continues to strive to be a dwelling place for God through our praise and worship, so that he abides in us and continues to move freely. The more we spend time with God the more we know him and love him. And it's through that deep passion and love for God that you cannot help but worship. So it goes back to spending more time as a church in the Word of God at Bible study, small groups and prayer meetings that encourages a heart of worship.

Women's Ministry:

SHE continues to be an inspiring and uplifting ministry that allows women of all ages to explore the meaning of life, their purpose, deepen and develop their relationship with Christ. It has been a great success since its launch.

The Gift: The Gift women's ministry is an excellent events ministry for women. There were a number of events throughout the year with the main event, The Ladies Conference 2024, held in the south west of Scotland which was a great success. A lot of time and effort went into preparing and planning for this event and there were a record number of attendees.

Sunday Club: Streetwise on Sunday, Searchers and Bible Class: Thank you to all the teachers who faithfully serve within Sunday Club, as without their commitment and dedication we would not be able to operate a club at all. It is also worth saying that we consider it an immense privilege that parents entrust their children to us each week.

It will always be our focus to keep Jesus at the centre of everything that we teach the children whilst encouraging them to accept Him into their lives and have a personal relationship with Him.

As teachers we acknowledge that it is important that if we are out teaching we attend at least one other weekly service to ensure that we are spiritually connected with others in the Church. We will also continue organising training for our teachers in the coming year in both teaching techniques/skills and also child protection.

Men's ministry: The purpose of the men's ministry is to bring the men of the church together in fellowship in order to improve and strengthen relationships with the purpose of men identifying their own ministries and contribution to the church.

Mosspark Baptist Church

Trustees' Annual Report (continued) for the year ended 31 December 2024

Achievements and Performance (continued)

Other church activities include the following:

- Held each Friday evening, “ACTIVATE” and DELTA youth groups continue to attract over 100 children and young people with a packed programme involving music, sport, Bible teaching and performing arts.
- The Easter and Summer Holiday Clubs in 2024 were again great successes with outreach to over 100 signed up to participate. Activities involved kayaking, canoeing, cycling, arts and crafts and trips to various places.
- “Holiday 2024” gave around 40 senior friends the opportunity for a great holiday together in Lytham St Annes. Again this was a great success.
- We know how important it is, as believers, to be equipped with the tools and knowledge we need to live out our daily lives. This makes life groups, sometimes known as small groups, an important aspect of the life of any church.
- Our life group programme varies throughout the year however we tend to work through series that are around 6-8 sessions in length. These series are designed to help us grow individually in our relationship with God as well as helping to build our relationships with each other. Our life group leaders help to introduce the discussion topic and to facilitate the discussion however this is very much done on an informal and relaxed basis. We have a number of life groups, most of which meet together on a Wednesday evening at the church.
- Prayer for the Community -as a church, we continue to enjoy the privilege of praying for those who journey through life with us in our community.
- The church continues to actively work in its child protection and protection of vulnerable adults policies to ensure, as best it can, that the church is a place of safety and sanctuary for those identified as being at risk. As part of our Health and Safety review, various works have been carried out on the premises during the year.
- God has continued to bless the church in so many ways. In today’s society where we hear the stories of churches having to close their doors due to lack of numbers and interest, it continues to be encouraging that our church remains a vibrant place of worship and fellowship, bringing the real and relevant message of the Gospel to the people of the Mosspark community and the wider City of Glasgow.
- We are so very grateful to all the Church members, volunteers and others associated with the Church who continue to give of their time, resources and energy and who, in doing so, ensure that we remain a Church in the Community and for the Community.

Mosspark Baptist Church

Trustees' Annual Report (continued) for the year ended 31 December 2024

Achievements and Performance (continued)

- Our Young Adults ministry brings together a generation of passionate individuals. They are a diverse group of young adults, working together to create the best communities, gatherings, and events that help other young adults connect. During the year we have seen this group grow and become a key ministry in the life of the church.
- We are privileged to have [REDACTED] as our Pastor. We are also privileged to have Bethany Tink, who is in her final year of Bible College serving as our Worship Pastor and Children's worker. We have also been able to engage the services of fully qualified Counsellors and we continue to partner with various organisations and agencies (for example, Glasgow Housing Association, Money Matters, Alcoholics Anonymous, Cocaine Anonymous and Community Lifestyles) in order to assist those in need within our community.

In relation to funding:

- Continued participation by church members in the Gift Aid Scheme
- The activities of the year, however, have been curtailed somewhat due to the effects of the Covid-19 pandemic and consequent lockdowns and other restrictions.

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

The financial statements for the year are set out in pages 10 to 20. As shown on the Statement of Financial Activities on page 10, the church reported Net Income (i.e. a Deficit) of £36,303 (2023 - Surplus £36,303) and total reserves of £529,614 (2023 -£529,614) of which £440,704 was tied up in fixed assets.

Reserves Policy

It is the policy of the church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months of unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund (page 11) at 31 December 2024 amounted to £110,950 (2023 -£110,950) which was acceptable to the Trustees.

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.

Mosspark Baptist Church

Trustees' Annual Report (continued) for the year ended 31 December 2024

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Constitution require the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's affairs and of incoming resources and application of the resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and the apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 is inappropriate to presume that the charity will continue in operation;

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the 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.

Independent Examiner

The Trustees recommend that [REDACTED] remains in office as Independent Examiner.

This report was approved by the Trustees on 17 August 2025 and signed on their behalf by:

[REDACTED]

Mossspark Baptist Church

Independent Examiner's Report to the Trustees on the unaudited financial statements of Mossspark Baptist Church

I report on the financial statements of the charity for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related Notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2015)

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 ("2006 Accounts Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes a consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees concerning any 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 financial statements.

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 in that any material respect the requirements:

to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Date: 17 August 2025

Mossspark Baptist Church
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted				
		General	Designated Funds	Restricted Funds	2024 Total	2023 Total
	Notes	£	£	£	£	£
Income from:						
<i>From generated Funds</i>						
Donations	2	88,461	-	-	88,461	127,735
Charitable activities	3	-	-	-	-	-
Other trading activities	4	16,552	-	-	16,552	8,270
Total income		105,013	-	-	105,013	136,005
Expenditure on:						
Charitable Activities	5	109,116	12,868	-	121,984	99,702
Total expenditure		109,116	12,868	-	121,984	99,702
Net surplus before transfers between funds		(4,103)	(12,868)	-	(16,971)	36,303
Transfers between funds	15	-	-	-	-	-
Net movement in funds		(4,103)	(12,868)	-	(16,971)	36,303
Reconciliation of funds						
Total funds brought forward		110,950	392,034	26,630	529,614	493,311
Total funds carried forward	17	106,847	379,166	26,630	512,643	529,614

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities

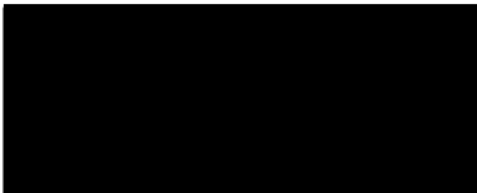
The Notes on pages 10 to 19 form an integral part of these financial statements

Mosspark Baptist Church

Balance Sheet at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	11		427,836		440,704
Current Assets					
Debtors	12	14,250		869	
Cash at bank and in hand		75,786		94,055	
		<u>90,036</u>		<u>94,924</u>	
Creditors: Amounts falling due within one year	13	<u>5,229</u>		<u>6,014</u>	
Net Current Assets			84,807		88,910
Net Assets			<u><u>512,643</u></u>		<u><u>529,614</u></u>
Represented by:					
Unrestricted Funds					
General Fund	18		106,847		110,950
Designated Property Fund	18		379,166		392,034
Restricted Funds	19		26,630		26,630
			<u><u>512,643</u></u>		<u><u>529,614</u></u>

The financial statements on pages 8 to 19 were approved by the Trustees on 17 August 2025 and signed on their behalf by the undemoted:



The Notes on pages 10 to 19 form an integral part of these financial statements

Mosspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting Policies

Accounting Convention

The financial statements are prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.1. Fund Accounting

Funds are classified as either Restricted Funds or Unrestricted Funds, defined as follows:

Restricted Funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created by the legal processes, but still within the wider objects of the charity.

Unrestricted Funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the Unrestricted Funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

1.2. Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3. Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.4. Gift Aid

Income Tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.5. Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

Mosspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

1.6. Expenditure Recognition

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 or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Further information on the basis of allocation is provided below.

1.7. Expenditure on Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable

1.8. Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.9. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.10. Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the charity's activities are inter-linked which means that activity-based reporting would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore, no further analysis of income and expenditure is provided within these financial statements.

1.11. Tangible fixed assets

The church land is stated at the Trustees' estimate of market value. No depreciation is charged on the land.

The church building is stated at cost. Following its completion during 2003, depreciation has been provided on the church building at the annual rate of 2%, straight line. During 2013, a review of the market value of the church building was undertaken and it was found to be considerably less than the carrying value in the financial statements. This resulted in an impairment charge in the financial statements. From 2014, depreciation has been provided at the annual rate of 2% of the market value at December 2013 less any disposals. The church manse and flat are also being depreciated at 2% per annum.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church furniture	10% straight line
Motor Vehicles	20% straight line
Equipment	20% straight line

The church's policy is to capitalise only items of expenditure exceeding £1,000.

Mosspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

1.12. Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt. Prepayments are valued at the amount prepaid at the reporting date.

1.13. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of an economic benefit - generally in the form of a cash payment - to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.14. Pensions

The pension costs charged in the financial statements represents the contribution payable by the church during the year.

Mossspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

	Notes	Unrestricted Funds			Total 2024	Total 2023
		General £	Designated £	Restricted £	£	£
2. Donations						
Open Offerings		18,041			18,041	33,937
Donations by Gift Aid		58,683			58,683	78,165
Tax reclaim on Gift Aid		11,737			11,737	15,633
Gifts received for disbursement					-	-
Grant Income		-			-	-
Other donations		-			-	-
		<u>88,461</u>	<u>-</u>	<u>-</u>	<u>88,461</u>	<u>127,735</u>
3. Charitable activities						
Holiday Club		-			-	-
Youth Ministry		-			-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4. Other trading activities						
Hall hire and rental income		16,552			16,552	8,270
		<u>16,552</u>	<u>-</u>	<u>-</u>	<u>16,552</u>	<u>8,270</u>
5. Costs of charitable activities						
Local Ministries - Staff Costs	6	52,519			52,519	43,748
Local Ministries - Other Direct Costs	7	23,811			23,811	8,852
National and Overseas Ministries	8	-			-	-
Property and Resources	9	32,286	12,868		45,154	46,602
Governance Costs	10	500			500	500
		<u>109,116</u>	<u>12,868</u>	<u>-</u>	<u>121,984</u>	<u>99,702</u>
6. Staff Costs and Expenses						
		2024			2023	
		£	£		£	£
Remuneration						
Salaries		47,571			38,800	
Social security costs		-			-	
Pension	20	4,948			4,948	
		<u>52,519</u>	<u>-</u>		<u>43,748</u>	
		<u>52,519</u>	<u>-</u>		<u>43,748</u>	

The average number of employees during the year was 3 (2023 - 2).

Included within salaries is an amount of £22,000 (2023- £22,000) paid to [REDACTED] Trustee in his capacity as Assistant Pastor.

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

Mossspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

	Unrestricted Funds			2024	2023
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
7. Local ministries					
Pulpit supply	-	-	-	-	-
Education	-	-	-	-	-
Evangelism	926	-	-	926	-
Fellowship expenses	8,890	-	-	8,890	884
Youth epenses	480	-	-	480	348
Family Support	-	-	-	-	-
Holiday 2024	929	-	-	929	-
Holiday Club expenses	225	-	-	225	220
Telephone	150	-	-	150	237
Stationery, printing and magazines	3,248	-	-	3,248	3,503
Sundry	224	-	-	224	1,627
Computer, Sound and vision	1,201	-	-	1,201	539
Motor and travel expenses	3,061	-	-	3,061	1,494
Training	2,045	-	-	2,045	-
Centenary Dinner	2,432	-	-	2,432	-
Copyright Licence	-	-	-	-	-
Holiday Hunger	-	-	-	-	-
	23,811	-	-	23,811	8,852
8. National and overseas ministries					
Grants and Gifts (<i>Note 16</i>)	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
9. Property and resources					
Council Tax	3,806	-	-	3,806	3,705
Water rates	2,058	-	-	2,058	3,545
Rent (<i>Note 14</i>)	-	-	-	-	-
Maintenance, repairs and cleaning	3,421	-	-	3,421	1,888
Flat expenses	2,239	-	-	2,239	2,375
Heat and light	17,803	-	-	17,803	18,114
Insurance	2,324	-	-	2,324	2,081
Payroll fees	600	-	-	600	600
Depreciation	-	12,868	-	12,868	14,259
(Gain)/Loss on disposal	-	-	-	-	-
Professional fees	35	-	-	35	35
	32,286	12,868	-	45,154	46,602
10. Independent Examiner's Remuneration					
Independent Examination	500	-	-	500	500
	500	-	-	500	500

Mosspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

11. Tangible Fixed Assets

	Heritable Property £	Motor Vehicle £	Equipment £	Church Furniture £	Total £
Cost/Valuation					
At 1 January 2024	693,352	16,264	45,555	39,810	794,981
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2024	693,352	16,264	45,555	39,810	794,981
Depreciation					
At 1 January 2024	252,648	16,264	45,555	39,810	354,277
Charge for year	12,868	-	-	-	12,868
Eliminated on disposals	-	-	-	-	-
At 31 December 2024	265,516	16,264	45,555	39,810	367,145
Net Book Value					
At 31 December 2024	427,836	-	-	-	427,836
At 31 December 2023	440,704	-	-	-	440,704

Heritable property comprises the following:

£

Valuation (from the year ended 31 December 1998)

Land - 155 Corkerhill Road, Glasgow 50,000

Cost

Church building - 155 Corkerhill Road, Glasgow

Expenditure to 31 December 2003 557,058

Disposals to 31 December 2014 (360,449)

Additions to 31 December 2024 327,673

524,282

Flat - 871 Mosspark Drive, Glasgow

Additions to 31 December 2015 70,400

Flat - 94 Househillwood Crescent, Glasgow

Additions to 31 December 2024 48,670

Total cost/valuation at 31 December 2024

693,352

Mossspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

12. Debtors: Amounts falling due within one year	2024	2023
	£	£
Income tax recoverable	11,737	-
Prepayments	1,900	587
Other debtor	613	282
	<u>14,250</u>	<u>869</u>

13. Creditors: Amounts falling due within one year	2024	2023
	£	£
Other Taxes and Social Security	-	-
Pension Creditor	643	697
Other Creditors	-	-
Accruals	4,586	5,317
	<u>5,229</u>	<u>6,014</u>

14. Trustees' Remuneration and Related Party Transactions

The Trustees received no remuneration during the year (2023 - Nil) in their capacity as Trustees. Details of remuneration paid to Trustee [REDACTED] in his capacity as Assistant Pastor are disclosed in Note 6 on page 13.

Mosspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

15. Fund Transfers

	General Fund	Designated Property Fund	Designated Assets Fund
	£	£	£
Additions to fixed assets (motor vehicle)	-	-	-
To Missionary Support Fund			
	-	-	-

16. Grants Awarded

During the year, gifts of £nil were paid to individuals (2023 - £nil)

The church also remitted grants to charities and Christian organisations as follows

	Unrestricted Funds		Restricted	2024	2023
	General	Designated			
	£	£	£	£	£
Evangelical Alliance				-	-
Glasgow City Mission				-	-
Outside Christmas				-	-
	-	-	-	-	-

17. Net Assets by Funds (Unrestricted)

	General Fund	Designated Property	Designated Assets	Restricted Funds	Total
	£	£	£	£	£
Fixed Assets			379,166		379,166
Current Assets					
Cash at bank and in hand	49,156			26,630	75,786
Debtors	14,250			-	14,250
Current Liabilities					
Creditors	(5,229)	-	-	-	(5,229)
Net Assets	58,177	-	379,166	26,630	463,973

Mosspark Baptist Church

Notes to the Financial Statements for the year ended 31 December 2024

18. Unrestricted funds	Balance at 01.01.23 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.23 £
General Fund	110,950	105,013	(109,116)	-	106,847
Designated funds:					
Assets Fund	392,034	-	(12,868)	-	379,166
Property Fund	-	-	-	-	-
Gifts Fund	-	-	-	-	-
Total Designated Funds	392,034	-	(12,868)	-	379,166
Total Unrestricted Funds	502,984	105,013	(121,984)	-	486,013

Explanation of funds

The *General Fund* encompasses all income and expenditure relating to the primary activities of the church, other than those for which funding is restricted or designated.

The *Designated Property Fund* was opened during the year ended 31 December 2005 following the sale of the church's former manse at 43 Walkerburn Road, Glasgow. The fund may be used to finance the purchase an appropriate property and to refurbish existing property.

The *Designated Assets Fund* represents the net book value of the church's fixed assets which would not be readily convertible into cash.

The *Designated Gifts Fund* represents the receipt of earmarked gifts for forwarding to specific charities or organisations.

19. Restricted funds	Balance at 01.01.23 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.23 £
Seed Fund	26,630	-	-	-	26,630

Explanation of funds

The *Seed Fund* represents gifts and donations received towards the establishment of new ministries within the church.

20. Pension Costs

The church operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by individual managers. The pension charge represents contributions due from the church which amounted to £4,948 (2023 - £4,948).