

Ladywell Baptist Church Livingston

Trustees' Report and Financial Statements
For the year ended 31 August 2024

Ladywell Baptist Church Livingston

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Ladywell Baptist Church Livingston

Report of the Trustees for the year ended 31 August 2024

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 August 2024.

Status of Charity and governing document

Ladywell Baptist Church - Livingston was established by constitution and registered as a Scottish Charitable Incorporated Organisation (SCIO) – Charity No: (SC050304) with the Office of the Scottish Charity Regulator on the 20th July 2020, and consent was given to wind up/dissolve Livingston Baptist Church – Ladywell Congregation (SC018932) on 25th November 2020. All assets were duly transferred from the Unincorporated Voluntary Association to the SCIO on 4th March 2021.



Bankers

Virgin Money
Cairngorm House
Almondvale Boulevard
Livingston
EH54 6QL

Aims and affiliation

The aims of the church are in line with its Mission Statement - *The making and maturing of disciples of Jesus Christ in the power of the Holy Spirit to the glory of God*. The church is affiliated to the Baptist Union of Scotland. The aims also include the advancement of education, along with the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Trustees and Office Bearers

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



Appointment of Trustees

There is no fixed term for Trusteeship but initially all Trustees have to be appointed as a deacon. Deacons are elected on a three year rolling basis. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Achievements and performance

Worship

During the 2023-2024 accounting year we were very fortunate to celebrate 6 baptisms and be joined by 10 new members. In response to this growing number of new people we started running Hope Explored and Christianity Explored.

Our Community and a Youth and Children's Workers (both part-time), facilitate the running of our current programs and develop new areas of ministry in the church and the local community.

Ladywell Baptist Church Livingston

Report of the Trustees for the year ended 31 August 2024

Achievements and performance(continued)

Youth and Children's Work

In addition to our regular creche, Sunday school and youth fellowship, all with a good number of children and young people participating. We also ran an annual holiday club (this year over 75 children attended) and a weekly children's club called BLAST (a building block from holiday club) on Tuesday evening attended by around 40, mainly local, children.

We also run a weekly parent and toddler group, which was relaunched this year under the new name, Little Lights. Over the past year we started a weekly after school club in Mid Calder Primary School, Ignite.

Community work

We continued to run the Ladywell Community Fridge from our church building every Friday, feeding around 120 people weekly. It provided an essential support to local families who were struggling with the rising cost of living. In the spring of 2024, we changed the format from a general food bank to a Friday Community Café, offering a warm space with a soup & sandwich lunch, the food bank element being greatly reduced.

We partnered with Bethany Christian Trust's Caring Christmas Trees, serving as the Livingston site, each year raising money to support work among Scotland's homeless people.

Future plans

Balancing our desire to build up and strengthen the church and reach out to the local community over the next year we plan to continue with our current work and hope to expand.

- Create more pathways for local residents and families to connect with our church through low cost or free activities in order to increase spiritual and mental wellbeing, increase social connections and bring hope. The site next door to us has recently had plans for new flats approved. We see this as a great opportunity to connect with residents right on our doorstep.
- Develop and train volunteers in order to increase what we currently offer.
- Strengthening relationships with local schools and offering increased provision. We have already established an after-school group in Mid Calder primary and we are in talks to offer a similar group at Toronto Primary. We have also recently had groups come from Harrysmuir Primary to visit the church as part of their RME and we will offer this to more schools.
- Increasing discipleship opportunities such as Discipleship Explored, Life Explored and Hope Explored.
- Widen Christian partnerships, for example partner with Scripture Union (to start SU groups and deliver Bible Alive locally) and work with Livingston Ecumenical Parish to offer approved schools programmes such as 'Bubblegum and Fluff' and 'Easter Code' to local schools as part of their religious observance.

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 4 to 7. The Receipts and Payments Account on page 4 reflects a surplus of £7,047 (2023: deficit of £3,072).

Ladywell Baptist Church Livingston

Report of the Trustees for the year ended 31 August 2024

Reserves

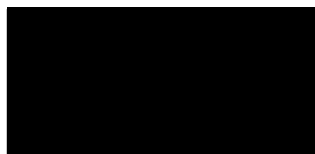
It is the policy of the church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund (page 4) at 31 August 2024 amounted to unrestricted funds of £17,888 (2023: £9,199) and was less than the required level but the trustees are working to increase general reserves.

Total reserves, including balances on restricted funds, amounted to £21,086 (2023: £14,039).

Grant making policy

The church makes grants from its gift income to individuals and organisations that are generally known to the Trustees and the church (see note 4 to the accounts). The beneficiaries are involved in activities or ministries compatible with the church's objectives.

On behalf of the Trustees



Trustee/Treasurer

Dated: 23/3/2025

Ladywell Baptist Church Livingston

Report of the Independent Examiner to the Trustees for the year ended 31 August 2024

I report on the accounts of the charity for the year ended 31 August 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

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

Date: 10/04/2025

Ladywell Baptist Church Livingston

Receipts and Payments Accounts

For the year ended 31 August 2024

	Notes	Unrestricted funds		Restricted funds	Total 2024	Total 2023
		General fund	Designated funds			
		£	£	£	£	£
Receipts						
Gift Aid givings		40,841	-	-	40,841	40,577
Gift aid tax recovered		10,664	-	-	10,664	9,642
Offerings		9,917	-	1,019	10,936	20,236
Donations		9,865	-	-	9,865	4,742
Concerts		180	-	-	180	-
Rental Income		573	-	-	573	24
Community Fridge income		-	-	3,569	3,569	5,476
Investment Income		27,162	-	-	27,162	759
Generating fund Activities		-	-	-	-	142
Interest received		404	-	-	404	636
Total receipts		99,606	-	4,588	104,194	82,234
Payments						
<i>Payments for charitable activities</i>						
Staff costs	3	61,993	-	-	61,993	46,828
Pastor expenses		3,980	-	-	3,980	3,919
Pulpit supply and expenses		220	-	-	220	225
Heat and light		10,099	-	-	10,099	6,184
Repairs and maintainance		1,505	-	-	1,505	7,316
Insurance : Church and manse		2,195	-	-	2,195	1,979
Church cleaning		390	-	-	390	207
Telephone		712	-	-	712	712
Office costs and publicity		712	-	-	712	75
Catering		712	-	-	712	125
Youth Fellowship expenses		350	-	-	350	850
Evangelism and publications		39	-	-	39	151
Concerts and events		153	-	-	153	-
Professional fees		66	-	-	66	432
Affiliations		2,520	-	-	2,520	2,520
Grants	4	-	900	1,019	1,919	3,490
Gifts and donations		80	-	-	80	40
Payroll & pension fees		1,260	-	-	1,260	689
Sundry expenses		1,203	-	-	1,203	1,291
Investment Charges		760	-	-	760	767
Independent Examination		1,068	-	-	1,068	882
Fridge expenses		-	-	5,211	5,211	6,624
Total payments		90,017	900	6,230	97,147	85,306
Surplus/(deficit) for the year		9,589	(900)	(1,642)	7,047	(3,072)
Transfers		(900)	900	-	-	-
Net movement in funds after transfers		8,689	-	(1,642)	7,047	(3,072)
Total funds brought forward		9,199	5	4,835	14,039	17,111
Total funds carried forward		17,888	5	3,193	21,086	14,039

Ladywell Baptist Church Livingston

Statement of Balances

As at 31 August 2024

Notes	2024			2023		
	Opening balance £	Surplus for year £	Closing balance £	Opening balance £	(Deficit) for year £	Closing balance £
Bank and cash in hand	14,039	7,047	21,086	17,111	(3,072)	14,039
Total net assets	14,039	7,047	21,086	17,111	(3,072)	14,039

Reserves

Unrestricted funds	5	17,888	9,199
Designated funds	5	5	5
Restricted funds	6	3,193	4,835
		21,086	14,039

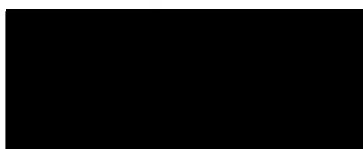
Statement of assets at 31 August 2024

Investments	7	28,912	59,339
Gift Aid reclaim due		1,143	1,587
Overpaid to Pensions		526	497

Statement of liabilities at 31 August 2024

Invoices due for payment	1,122	1,068
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Approved by the Trustees on 23/3/2025 and signed on their behalf by the undernoted:



Trustee/Treasurer

The notes on pages 6 to 7 form part of these financial statements.

Ladywell Baptist Church Livingston

Notes to the Receipts and Payments Accounts

For the year ended 31 August 2024

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.

Designated fund: represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

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

Salary payments to [REDACTED] Trustee in the year were £36,860 (2023: £36,703) and pension payments were £4,860 (2023: £2,190) in relation to his position as Pastor. Salary payments to [REDACTED] Trustee in the year were £7,089 (2023: £2,834) and pension payments were £183.40 (2023: £22.64) in relation to his position as a community worker. No other Trustee received remuneration during the year (2023: none). They also received expenses of £4,840 in the year (2023: £4,266) and other Trustees received reimbursed expenses totaling £169 (2023: £519).

3. Staff costs and numbers

	2024	2023
	£	£
Gross salaries & NI	59,469	44,593
Pension contributions	2,524	2,235
	61,993	46,828

The average number of employees during the year was 5 (2023: 4).

4. Grants

	2024	2023
	£	£
BMS	857	2,021
Crisul Trust	900	900
Leprosy mission	162	59
	1,919	2,980

Ladywell Baptist Church Livingston

Notes to the Accounts

For the year ended 31 August 2024

5. Unrestricted fund	Balance at 01.09.23 £	Income £	Expenditure £	Transfers £	Balance at 31.08.24 £
	Surplus				
General fund	9,199	99,606	(90,017)	(900)	17,888
Designated funds:					
Missionary fund	-	-	(900)	900	-
Sunday School fund	5	-	-	-	5
Total designated funds	5	-	(900)	900	5
Total unrestricted funds	9,204	99,606	(90,917)	-	17,893

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 designated or restricted.

The Missionary fund was set up to support the work of BMS, Leprosy Mission, TEAR Fund and any other missionary organisation as required.

6. Restricted funds	Balance at 01.09.23 £	Income £	Expenditure £	Transfers £	Balance at 31.08.24 £
Missionary fund	4,835	4,588	(6,230)	-	3,193
Total restricted funds	4,835	4,588	(6,230)	-	3,193

Explanation of funds

The Missionary fund was set up to support the work of BMS, Leprosy Mission, TEAR Fund, the Community Fridge and any other missionary organisation as required.

7. Investments	£
Opening balance as at 1 September 2023	59,339
Sales	(26,924)
Change in market value	(3,503)
Closing balance as at 31 August 2024	28,912