

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

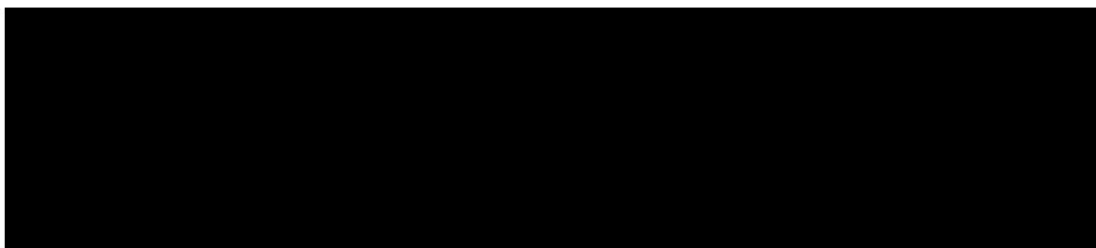
**Charity No: SC050340**

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**CONTENTS**

	<b>Page</b>
Legal and Administrative Information	1
Report of the Trustees	2-3
Independent Examiners Report	4
Receipts & Payments Account	5
Statement of Balances	6
Notes Forming Part of the Financial Statements	7-10

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**Trustees**



**Principal Office**



**GOUROCK BAPTIST COMMUNITY CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2024**

The Trustees have pleasure in presenting their report for the year ended 31 December 2024. This report is prepared in accordance with the constitution and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by charities and complies with applicable law.

**Recruitment – Appointment of Trustees**

The Trustees are appointed by a vote of members. This is normally reviewed on a three yearly cycle with the exception of the appointment of Pastor which is governed by a separate process. One Deacon died during their term of service in 2023 (see list of trustees).

**Governing Documents**

The church is a recognised charity governed by a Constitution which was approved by the members and the OSCR.

**Charitable Purposes – Gourock Baptist Community Church**

The charitable purposes are:

the advancement of religion, and in particular the Christian faith, primarily in Gourock and also throughout Scotland and the rest of the world by all means consistent with:

4.1 The Christian Bible; and

4.2 The Declaration of Principle;

including (without prejudice to the foregoing generality) worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and 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.

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2024**

**Activities & Achievements**

Activities of the Church continued to include:

- A Sunday morning public service which is live streamed for the benefit of those unable to attend in person
- We have a monthly Zoom meeting for those who cannot physically attend the Church
- Joint work with Gourock's other religious denominations and schools
- Support of Inverclyde Street Pastors
- Support to Inverclyde Food Bank
- Hosts to an annual MacMillan Cancer Charity Coffee meeting
- Contributions to the annual Blythswood 'Shoebox Appeal'
- Contributions to local, national and international missions and charities including the Baptist Missionary Society

The Church building was used by a local community-based slimming club, a weaving Guild and a personal fitness club.

The Church also provides religious services, including home visits, for the local community.

During the year extensive work was done to repair the leaking roof and make good the damage caused by the collapse of the hall ceiling as a result of damp incursion. This work was assisted by greatly appreciated donations from the David Sharp Trust and was completed in August 2025 after nearly 13 month's worth of work.

The annual Church Members meeting will be held in the Autumn.

**Trustees Remuneration**

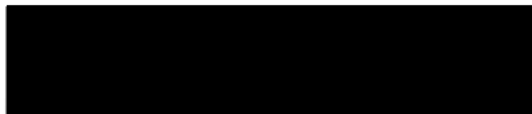
Reverend Sitongua Laussu, a trustee, received remuneration of £30,247, contributions towards housing costs of £7,200 and expenses of £240 during the year.

**Reserves**

The General Fund represents unrestricted funds to the sum of £81,504 (2023 - £89,473). This fund is available to be used by the trustees subsequent to specific decision of the church members in furtherance of the charity's objectives.

Restricted Funds are shown on page 10, note 11.

Approved by the trustees and signed on their behalf by: -



Secretary

24 September 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**GOUROCK BAPTIST COMMUNITY CHURCH**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024 which are set out on pages 1 to 10.

**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 2006 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 2006 Accounts Regulations. 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 explanation 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 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, and
  - To prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

24 September 2025

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE**  
**YEAR ENDED 31 DECEMBER 2024**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
Offerings & Donations	5	41,205	20,545	61,750	44,684
Activities for Generating Funds	6	4,140	-	4,140	2,950
Investment Income		1,320	-	1,320	213
Other Income	7	14,142	-	14,142	18,297
<b>Total Receipts</b>		60,807	20,545	81,352	66,144
<b>Payments</b>					
Costs of generating funds	8	-	-	-	-
Charitable Activities	9	66,146	40,174	106,320	54,062
Governance Costs	9	2,040	-	2,040	1,914
Purchase of Fixed Assets	10	590	-	590	546
<b>Total Payments</b>		68,776	40,174	108,950	56,522
<b>Excess of (Payments over Receipts)</b>		(7,969)	(19,629)	(27,598)	9,622
Transfers to/(from) Funds		-	-	-	-
(Deficit)/Surplus for year		(7,969)	(19,629)	(27,598)	9,622

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

**Principal Accounting Policies**

These Financial Accounts have been prepared on a Receipts and Payments basis.

1. **Nature and Purpose of each Fund**

The nature and purpose of each fund is outlined in the report of the trustees for the year.

2. **Grants Paid**

There were no grants paid in the year.

3. **Remuneration**

An amount of £30,247 was paid to [REDACTED] in respect of salary in the year. There was no other remuneration paid to any charity trustee or person connected with a trustee in the year.

4. **Expenses**

An amount of £240 was paid to [REDACTED] in respect of expenses. There were no expenses paid to any other charity trustee in the year.

5. **Analysis of Offerings & Donations**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
Gift Aid Refund	3,949	-	3,949	3,279
Offerings & Gift aid	11,102	-	11,102	21,180
GASDS	6,004	-	6,004	-
BMS – Birthday Fund Contribution	-	355	355	-
Donations – [REDACTED]	150	-	150	-
Donations – Denis Howe Legacy	20,000	-	20,000	-
Donations – MacMillan Nurses	-	190	190	225
Sharp Trust – Roof Fund	-	20,000	20,000	20,000
	-----	-----	-----	-----
	41,205	20,545	61,750	44,684
	=====	=====	=====	=====



**GOUROCK BAPTIST COMMUNITY CHURCH**  
**STATEMENT OF BALANCES**  
**AS AT 31 DECEMBER 2024**

	<b><u>Unrestricted</u></b> <b><u>Funds</u></b> £	<b><u>Restricted</u></b> <b><u>Funds</u></b> £	<b><u>2024</u></b> <b><u>Total</u></b> £	<b><u>2023</u></b> <b><u>Total</u></b> £
<b><u>Bank and Deposits Balances</u></b>				
Bank & Deposit Balances				
Brought Forward at 31 December 2023				
- Current Account – BOS	37,256	23,191	60,447	51,038
- Fabric Fund Account	-	-	-	-
Virgin Account	52,217	20,000	72,217	72,004
<b><u>Cash on Hand</u></b>				
Fabric Fund	-	-	-	-
	-----	-----	-----	-----
	89,473	43,191	132,664	123,042
<b><u>Movement in Year:</u></b>				
Excess of Payments over				
Receipts for the Year	(7,969)	(19,629)	(27,598)	9,622
	-----	-----	-----	-----
Funds at 31 December 2024	81,504	23,562	105,066	132,664
	=====	=====	=====	=====
Bank & Deposit Balances				
Carried forward at 31 December 2024				
- Current Account – BOS	27,966	3,562	31,528	60,447
- Fabric Fund	-	-	-	-
- Virgin Account	53,538	20,000	73,538	72,217
<b><u>Cash on Hand</u></b>				
Fabric Fund	-	-	-	-
	-----	-----	-----	-----
	81,504	23,562	105,066	132,664
	=====	=====	=====	=====
				£
				<b><u>Estimated</u></b>
				<b><u>WDV</u></b>
Other Assets held at 31 December 2024				30,000
				=====
Liabilities at 31 December 2024				
Accounts Fee				1,000
				=====

Approved by the Trustees and signed on their behalf.

[Redacted Signature]

Secretary

24 September 2025

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

6. **Activities for Generating Funds**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
Hall Hire	4,140	-	4,140	2,950
	-----	-----	-----	-----
	4,140	-	4,140	2,950
	=====	=====	=====	=====

7. **Other Income**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
Rent Received	13,182	-	13,182	14,017
Insurance Contribution – Shops	960	-	960	1,080
BMS	-	-	-	3,000
Sundry Income	-	-	-	200
	-----	-----	-----	-----
	14,142	-	14,142	18,297
	=====	=====	=====	=====

8. **Cost of Generating Funds**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
Costs	-	-	-	-
	=====	=====	=====	=====

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

9. **Charitable Activities**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	£	£	£	£
Salary & Ministry Costs	41,354	-	41,354	9,868
BU Dues & Assembly	1,320	-	1,320	1,320
Pulpit Supply & Costs	900	-	900	4,325
Repairs & Fabric	1,289	39,629	40,918	18,418
Utilities	11,695	-	11,695	5,390
Insurance	2,984	-	2,984	5,680
Fabric Repair & Other Shop Expenses	659	-	659	-
Website Costs	-	-	-	270
Gift – Inverclyde Food Bank	-	-	-	900
Gift – Ellon Baptist Church	-	-	-	500
Gift – Marys Meals	-	-	-	450
Gift – CHAS	-	-	-	150
Gift – MacMillan Nurses	-	190	190	225
Gift – Fellowship Fund	550	-	550	215
Gift – Shoe Box Appeal	300	-	300	300
Gift—BMS Birthday Fund	-	355	355	-
Subscription	510	-	510	483
Stationery & Ink	80	-	80	-
Admin Costs	579	-	579	619
Sundry Expenses	847	-	847	716
Cleaning Costs	2,429	-	2,429	2,243
BMS World Mission	650	-	650	1,990
	-----	-----	-----	-----
	66,146	40,174	106,320	54,062
	=====	=====	=====	=====

**GOUROCK BAPTIST COMMUNITY CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

## 9. Cont'd

**Governance Costs**

Accountancy Fee	2,040	-	2,040	1,914
Legal Fees	-	-	-	-
	-----	-----	-----	-----
	2,040	-	2,040	1,914
	=====	=====	=====	=====

10. **Purchase of Fixed Assets**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
AV Equipment	590	-	590	546
	=====	=====	=====	=====

11. **Movements in Funds**

	<u>At 1 Jan</u> <u>2024</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>At 31 Dec</u> <u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Unrestricted Funds</b>					
General Fund	89,473	60,807	68,776	-	81,504
Restricted Funds	43,191	20,545	40,174	-	23,562
	-----	-----	-----	-----	-----
Total Funds	132,664	81,352	108,950	-	105,066
	=====	=====	=====	=====	=====

**Restricted Funds**

Restricted funds held at 31 December 2024 are:

Building Enhancement Fund	254
Sharp Trust-Roof Fund	23,308
	=====

12. During 2020 the charity status of the Church was changed from a Scottish Charity (SC012141) to a Scottish Charitable Incorporated Organisation (SCIO) and in the process the name of the Church was also changed from Gourock Baptist Church to Gourock Baptist Community Church. The formal transfer took place on 31 October 2020 and all assets of the Church were transferred to the SCIO at that date.