

GALASHIELS BAPTIST CHURCH SCIO (Company no. CS005368)

Registered Charity no. SC051243

ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

GALASHIELS BAPTIST CHURCH SCIO (Company no. CS005368)

Registered Charity no. SC051243

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2024

RECEIPTS

2024		
Restricted	Unrestricted	TOTAL
£	£	£
General Offerings	0	11,136
Gift Aid	0	69,450
Tax Relief on Gift Aid - General	0	31,513
Special Offerings (page 3)	7,596	0
Other Income & Donations	0	2,929
Bank Interest	0	2,462
7,596	117,490	125,086

PAYMENTS

Pulpit Supply & Church Mediator	0	555
Pastors Stipend & Expenses (page 2)	0	44,976
Administration (page 2)	0	13,694
Property (page 2)	0	28,979
Education (page 2)	0	1,262
Worship (page 2)	0	11,313
Pastoral & Outreach (page 2)	0	5,088
Special Offerings (page 3)	5,743	10,050
5,743	115,917	121,661

SURPLUS/(DEFICIT) FOR THE YEAR

1,852 1,573 3,425

2023		
Restricted	Unrestricted	TOTAL
£	£	£
0	9,693	9,693
0	53,762	53,762
0	0	0
8,099	0	8,099
0	3,749	3,749
0	4,590	4,590
8,099	71,793	79,892
0	560	560
0	42,615	42,615
0	7,492	7,492
0	25,574	25,574
0	778	778
0	20,559	20,559
0	5,398	5,398
5,435	11,470	16,905
5,435	114,446	119,881
2,664	(42,653)	(39,989)

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SCHEDULE TO THE RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2024

	<u>2024</u>	<u>2023</u>
	£	£
<u>Pastor</u>		
Stipend	30,795	29,334
Pension	3,113	2,946
Housing Allowance	7,492	6,971
Council Tax	2,450	2,396
Telephone & Other	1,127	968
	<u>44,976</u>	<u>42,615</u>
<u>Administration</u>		
Administrator Salary	6,266	4,735
Church Notices	787	1,177
Post, Stationery, Website, Phone (incl. branding £4,920)	6,641	1,580
	<u>13,694</u>	<u>7,492</u>
<u>Property</u>		
Caretaker/Cleaner Salary	3,760	3,429
Heat & Light	8,254	4,138
Cleaning Materials	260	370
Repairs (incl. insulation £7,070)	14,070	15,059
Insurance	2,635	2,578
	<u>28,979</u>	<u>25,574</u>
<u>Education</u>		
Children & Youth Activities	384	227
B.U. Assembly, Seminars & Subscriptions	878	551
	<u>1,262</u>	<u>778</u>
<u>Worship</u>		
Other Worship Ministry Expenses (incl. AV final pyt £9,537)	11,313	20,559
	<u>11,313</u>	<u>20,559</u>
<u>Pastoral & Outreach</u>		
Catering	300	193
Other Pastoral Expenses	977	424
Tuesday Tea Club	(233)	766
School Meals Initiative	1,485	1,562
Alpha	1,195	820
Other Mission Events	1,363	1,633
	<u>5,088</u>	<u>5,398</u>

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SPECIAL OFFERINGS AND DONATIONS

YEAR ENDED 31 DECEMBER 2024

	<u>2024</u>		<u>2023</u>	
	<u>Received</u>	<u>Paid</u>	<u>Received</u>	<u>Paid</u>
	£	£	£	£
<u>UNRESTRICTED</u>				
Scottish Baptist Fund		3,480		3,480
Baptist Missionary Society		2,340		2,340
Adam & Dagmara Urban		1,200		1,400
BMS - Hoskin		1,200		1,200
Friends International - Joyce Swan		1,200		100
Balmoral Primary School - shed		150		
Atholl Centre, Pitlochry		150		
Blythswood Care		250		
Trinity Centre, Melrose - redecoration		80		
Soulspan				1,400
Scottish Baptist College				600
Ellon Baptist Church				500
Mission Aviation Fellowship				250
██████ - Loved, Called, Gifted				200
	-	10,050	-	11,470
<u>RESTRICTED</u>				
Tuesday Tea Club	1,204	1,204	1,958	1,999
Foodbank	575	-	530	430
Adam & Dagmara Urban	320	-	540	240
Other Funds	1,390	2,018	1,179	482
BMS Birthday Card Scheme	10	-	20	-
Christmas Card Appeal - BMS	51	-		
Pastoral Fund	-	270		
Tots & Carers	1,241	262		
Wayfinders	2,805	1,989		
Gala Summer Breakout	-	-	3,670	2,083
Confident Christianity	-	-	202	202
	7,596	5,743	8,099	5,435

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STATEMENT OF BALANCES

AS AT 31 DECEMBER 2024

	<u>2024</u>	<u>2023</u>
	£	£
<u>Cash Funds</u>		
Current Account	31,631	12,027
COIF Charities Deposit	2	2
Monmouthshire BS Deposit	17,467	31,485
United Trust Bank	84,343	86,503
Cash on hand - Tuesday Tea Club	79	79
Cash on hand - Catering	0	0
	<u>133,521</u>	<u>130,096</u>

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Cash at Bank - 31 December 2023	116,908	3,188	10,000	130,096	170,085
Surplus/(Deficit) for year	1,573	1,852	0	3,425	(39,989)
Cash at Bank - 31 December 2024	<u>118,481</u>	<u>5,040</u>	<u>10,000</u>	<u>133,521</u>	<u>130,096</u>

Note:

	<u>2024</u>	<u>2023</u>
	£	£
<u>Endowment Funds</u>		
Hunter Trust - endowment	<u>10,000</u>	<u>10,000</u>

<u>Restricted Funds</u>		
Gala Summer Breakout	1,588	1,588
Tots & Carers	978	0
Wayfinders	816	0
Food Bank	675	100
	620	300
Tuesday Tea Club	0	0
Other Funds	173	801
BMS birthday card scheme	140	130
Christmas card appeal	51	0
Pastoral Fund	0	270
	<u>5,040</u>	<u>3,188</u>
<u>Total Restricted & Endowment Funds</u>	<u>15,040</u>	<u>13,188</u>

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NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

1. Funds

- a. General fund – held for the general purposes of the Church
 - b. Hunter Trust – an endowment fund where the income generated can be used for general purposes but the capital sum must be maintained
 - c. Pastoral fund – held for the purposes of making confidential gifts to those in need at the discretion of the leadership
 - d. Building fund – to be used solely for the improvement and maintenance of church property
 - e. Other funds – represent amounts raised for specified purposes and not available for general church purposes
2. No remuneration or expenses were paid to trustees or office bearers during the year other than the Pastor whose remuneration is disclosed within the accounts.
3. Grants – any sums paid to other organisations by way of gift are disclosed within the accounts.

These accounts were approved by the deacons on the 8 May 2024 and signed on their behalf by: -



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts

Galashiels Baptist Church SCIO

SC051243

Period start date

Day

Month

Year

01

January

2024

to

Period end date

Day

Month

Year

31

December

2024

to

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

My examination is 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 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 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 accounts.

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

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

Signed:

Date:

7 May 2025

Name:

Relevant professional qualification(s) or body (if any):

ACIB

Address: