

Carnoustie Baptist Church SCIO

Scotland · Charity number SC052388

Details

Known as	Carnoustie Baptist Church
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-03-07
Register	View on the OSCR register

Contact

Address	101-103 High Street Carnoustie DD7 7EA
Website	carnoustiebaptistchurch.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Charity is set up to further religious teaching and support of Christian charities worldwide

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The Purposes are the advancement of religion, specifically the Christian faith, primarily in Carnoustie, and also throughout Scotland and the rest of the world, by all means consistent with: The Christian Bible. The Declaration of Principle. The Statement of Faith. and The Covenant. 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.

Geography

- **Main operating location:** Angus
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	1
2025-03-31	£100,641	£113,158	-	1
2024-03-31	£75,686	£76,719	-	1

Accounts

Charity registration number SCO52388 (Scotland)

CARNOUSTIE BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CARNOUSTIE BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number

SCO52388

Principal address

101-103 High Street
Carnoustie
Angus
DD7 7EA

Independent examiner


BK Plus Limited
144 Nethergate
Dundee
DD1 4EB

Bankers

Bank of Scotland
1D High Street
Carnoustie
DD7 6AN

CARNOUSTIE BAPTIST CHURCH

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CARNOUSTIE BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Church's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Church's purposes ("the Purposes") are the advancement of the Christian faith primarily in Carnoustie and also throughout Scotland and the rest of the World by all means consistent with the teachings of the Christian Bible, including worship, ministry, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

This year we have also seen significant changes to the building, with the completion of the main work in our building project, which has already proved to be a welcome change for the church family and wider community.

The trustees have paid due regard to guidance issued by the Office of Scottish Charity Regulator in deciding what activities the Church should undertake.

Achievements and performance

The Church has sought to fulfil its purpose through regular Sunday worship services, including preaching which seeks to be consistent with the Bible. Groups for teaching and prayer, and Sunday School, have continued to allow learning, encouragement, and prayer together. The church has also sought to share our Christian faith through the daily lives of its members and other means, including the Manna project and Café, seeking to meet material needs within the wider community. We have continued to support Christian missionary and relief work overseas through prayerful and financial support to BMS World Mission, Comfort International, Vision Romania and Open Doors.

Financial review

Funds are gradually recovering and we hope to establish a reserve to the required BUS level in the near future. With continued assistance of Central Baptist Church we continue to strive to meet our goals in respect to self-sufficiency and providing donations to needy causes both local and worldwide in accordance with our objectives as a church. It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised. The Church is striving to meet this level.

The trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Carnoustie Baptist Church SCIO is a registered Scottish charity no. SC052388, established to replace Carnoustie Baptist Church SC045672 on 7th March 2023 and is set up under a constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:



The Trustees of the church are appointed at the A.G.M. by the members of the church.

CARNOUSTIE BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Church is congregational in its form of church government, with significant decisions made by the church membership. This includes appointment of Trustees (those persons having general control and management of the administration of the Church) and office bearers (a Pastor, if any, Secretary and Treasurer) and of deacons to assist with the practical and spiritual oversight of the Church.

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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church 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 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Trustee

Dated: 1 July 2025

CARNOUSTIE BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CARNOUSTIE BAPTIST CHURCH

I report on the financial statements of the Church for the year ended 31 March 2025, which are set out on pages 4 to 14.

Respective responsibilities of trustees and examiner

The Church'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. The Church trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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. 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 consideration of any unusual items or disclosures in the financial statements, and seeking 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 that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006have 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.



BK Plus Limited

144 Nethergate

Dundee

DD1 4EB

1 July 2025

CARNOUSTIE BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	77,760	21,345	99,105	58,178	17,508	75,686
Other trading activities	4	1,210	-	1,210	5,183	-	5,183
Investments	5	-	326	326	-	173	173
Total income		78,970	21,671	100,641	63,361	17,681	81,042
Expenditure on:							
Charitable activities	6	95,721	17,437	113,158	62,167	14,552	76,719
Net (outgoing)/incoming resources before transfers		(16,751)	4,234	(12,517)	1,194	3,129	4,323
Gross transfers between funds		2,886	(2,886)	-	2,289	(2,289)	-
Net (expenditure)/income for the year/							
Net movement in funds		(13,865)	1,348	(12,517)	3,483	840	4,323
Fund balances at 1 April 2024		25,165	22,815	47,980	21,682	21,975	43,657
Fund balances at 31 March 2025		11,300	24,163	35,463	25,165	22,815	47,980

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

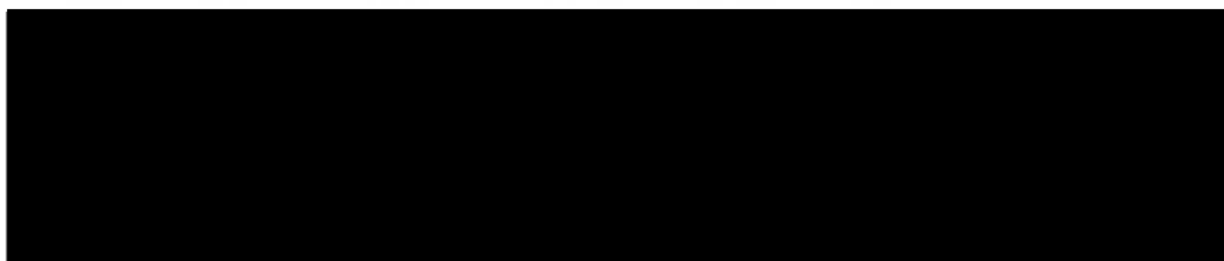
CARNOUSTIE BAPTIST CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		27,561		15,572
Current assets					
Debtors	12	3,831		8,394	
Cash at bank and in hand		33,222		27,868	
		37,053		36,262	
Creditors: amounts falling due within one year	13	(3,256)		(3,854)	
Net current assets			33,797		32,408
Total assets less current liabilities			61,358		47,980
Creditors: amounts falling due after more than one year	14		(25,895)		-
Net assets			35,463		47,980
The funds of the Church					
Restricted income funds	16		24,163		22,815
Unrestricted funds	17		11,300		25,165
			35,463		47,980

The financial statements were approved by the trustees on 1 July 2025



CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Carnoustie Baptist Church is a unincorporated association, Charity Registration No. SC045672

1.1 Accounting convention

The accounts have been prepared in accordance with the Church's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is charged to the revenue account on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Fixtures and fittings	15% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	71,360	21,345	92,705	51,442	17,508	68,950
Grants	6,400	-	6,400	6,736	-	6,736
	<u>77,760</u>	<u>21,345</u>	<u>99,105</u>	<u>58,178</u>	<u>17,508</u>	<u>75,686</u>
Donations and gifts						
Weekly/Open Offerings	11,826	1,055	12,881	8,121	317	8,438
Fellowship Credit	-	-	-	525	-	525
Donations	49,932	7,927	57,859	37,460	450	37,910
Income Tax Recoverable on GA Donations	9,602	-	9,602	5,336	-	5,336
Manna Project	-	12,163	12,163	-	16,741	16,741
RNLI collection	-	200	200	-	-	-
	<u>71,360</u>	<u>21,345</u>	<u>92,705</u>	<u>51,442</u>	<u>17,508</u>	<u>68,950</u>
Grants						
Central Baptist Church	6,400	-	6,400	6,736	-	6,736
	<u>6,400</u>	<u>-</u>	<u>6,400</u>	<u>6,736</u>	<u>-</u>	<u>6,736</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	<u>1,210</u>	<u>5,183</u>

5 Income from investments

	Restricted funds 2025 £	Restricted funds 2024 £
Interest receivable	<u>326</u>	<u>173</u>

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	2025 £	2024 £
Ministers Stipend & Pension	20,148	19,746
Depreciation and impairment	2,316	235
Ministers Mileage, Telephone & Other Allowances	779	222
Manse Rent & Rates	13,193	13,144
Insurance	1,306	1,090
Heat & Light	2,403	3,220
Repairs	64,344	27,924
Pulpit Supply	615	400
Licence Fees & Subscriptions	1,518	1,547
Donations	4,645	4,688
Professional Fees	10	2,179
Fellowship Fund	300	600
Sundries	351	534
	<u>111,928</u>	<u>75,529</u>
Governance costs	1,230	1,190
	<u>113,158</u>	<u>76,719</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,230	1,190
Depreciation of owned tangible fixed assets	<u>2,316</u>	<u>235</u>

8 Trustees

██████████ is a Trustee of Carnoustie Baptist Church, Carnoustie. In the year he received stipend of £17,100 (2024: £17,502) and pension contributions of £2,646 (2024: £2,646). He also received Mileage, Telephone and Pulpit supply expenses of £779 (2024 - £622).

9 Employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
	<u>1</u>	<u>1</u>
Employment costs	2025 £	2024 £

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

(Continued)

Wages and salaries	17,502	17,100
Other pension costs	2,646	2,646
	<u>20,148</u>	<u>19,746</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	14,240	1,844	16,084
Additions	-	14,305	14,305
	<u>14,240</u>	<u>16,149</u>	<u>30,389</u>
At 31 March 2025	14,240	16,149	30,389
Depreciation and impairment			
At 1 April 2024	-	512	512
Depreciation charged in the year	-	2,316	2,316
	<u>-</u>	<u>2,828</u>	<u>2,828</u>
At 31 March 2025	-	2,828	2,828
Carrying amount			
At 31 March 2025	<u>14,240</u>	<u>13,321</u>	<u>27,561</u>
At 31 March 2024	<u>14,240</u>	<u>1,332</u>	<u>15,572</u>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	2,769	7,432
Prepayments and accrued income	1,062	962
	<u>3,831</u>	<u>8,394</u>

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	64	303
Other creditors	251	245
Accruals and deferred income	2,941	3,306
	<u>3,256</u>	<u>3,854</u>

14 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	25,895	-
	<u>25,895</u>	<u>-</u>

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,646</u>	<u>2,646</u>

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds			Balance at 1 April 2024 £	Movement in funds			Transfers 31 March 2025 £	Balance at 31 March 2025 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Building Fund	9,582	173	-	-	9,755	8,254	(11,717)	-	-	6,292
Boiler Fund	735	-	-	-	735	-	-	(735)	-	-
Place2Be Cafe	136	-	-	(136)	-	-	-	-	-	-
Tech Fund	268	-	-	-	268	-	-	(268)	-	-
Toddler group	1,381	197	-	-	1,578	765	(1,133)	(41)	1,169	
BMS	432	-	-	-	432	-	-	(432)	-	-
CAP	3,146	120	-	(3,266)	-	-	-	-	-	-
Manna Project	4,995	16,742	(13,952)	-	7,785	12,162	(4,587)	-	15,360	
The Manna House Trust	1,300	-	-	-	1,300	-	-	(1,300)	-	-
Fellowship Fund	-	450	(600)	1,113	963	290	-	(110)	1,143	
RNLI collection	-	-	-	-	-	200	-	-	200	
	21,975	17,681	(14,552)	(2,289)	22,815	21,671	(17,437)	(2,886)	24,163	

CARNOUSTIE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General Funds	25,165	78,970	(95,721)	2,886	11,300
	<u>25,165</u>	<u>78,970</u>	<u>(95,721)</u>	<u>2,886</u>	<u>11,300</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	21,682	63,361	(62,167)	2,289	25,165
	<u>21,682</u>	<u>63,361</u>	<u>(62,167)</u>	<u>2,289</u>	<u>25,165</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	27,561	-	27,561
Current assets/(liabilities)	9,634	24,163	33,797
Long term liabilities	(25,895)	-	(25,895)
	<u>11,300</u>	<u>24,163</u>	<u>35,463</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	14,240	1,332	15,572
Current assets/(liabilities)	10,925	21,483	32,408
	<u>25,165</u>	<u>22,815</u>	<u>47,980</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).