

Scottish Charity No.SC053250

Carlisle Baptist Church

Trustees' Report and Financial Statements
For the year ended 5 April 2025

Carluké Baptist Church

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Carluké Baptist Church

Report of the Trustees for the year ended 5 April 2025

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 5 April 2025.

Status of Charity and Governing Document

Carluké Baptist Church is a Scottish Charitable Incorporated Organisation (SCIO) (SC053250). It was registered in its current legal form on 2 April 2024. The charity was previously an Unincorporated Organisation (Kirkstyle Baptist Church SC021236) but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 31 May 2024. It has a single tier structure and as such the Trustees are the members of the charity.

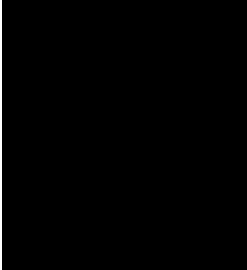
Aims and affiliation

The aims of the church are in line with its Mission Statement - *“To develop disciples of Jesus Christ through joyful worship, spiritual nurture and compassionate outreach”*. The church is affiliated to the Baptist Union of Scotland.

Trustees and Leaders

The church is congregational in policy and its day to day running is undertaken by the Trustees and the Church Leaders (who are also Trustees for the purposes of holding property). The Church Leaders and Trustees are appointed by the Church Membership. Elected Trustees serve for a period of five years. Prior to their appointment, new Trustees will have served the Church for some time in various roles and will 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. Retiring Trustees shall be eligible for nomination for re-election. Leaders will normally serve a five year Term of Office and retiring Leaders may be nominated for re-election. The Trustees and Leaders who served during the year and to the date of this report were as follows:

Deacons/Trustees:



(Treasurer)

(Secretary)

(Appointed November 2024)

(Appointed November 2024)

Pastor:



Activities and achievements

Key activities and achievements in the year are as follows:

- The Pastor suffered a heart attack in July but returned to work in the autumn.
- We were delighted to welcome 6 new people into membership of the church from May 2024 to February 2025.
- We held a baptismal service for a further 4 people on 23/3/25.
- We have continued to use our You Tube Channel to provide services for those who were housebound or ill.
- An Alpha course was run and one person came to faith.
- Two new trustees were appointed to the Leadership Team in November 2024.
- The church finances are now held with the Co-operative Bank.
- The weekly email continues to keep everyone connected and our Facebook page is a useful tool for communication with both members and adherents and the wider community.
- The Centre of Hope Café is open to the community on a Monday morning and provides free food for the community through Fairshare with Tesco and Greggs. Food Bank referrals can also be requested at the café.

Carluké Baptist Church

Report of the Trustees for the year ended 5 April 2025

Activities and achievements (cont'd)

- Our Children's worker organises the Sunday School and runs a toddler group on a Tuesday morning as well as providing monthly Family Meals to our community. Our Social Care worker has continued to maintain support groups and provide one to one support as required and is funded by the Robertson Trust Grant.
- [REDACTED] has been appointed as Interim Moderator and has met with the vacancy group as we prepare for the Pastor's retiral in June 2025. A church profile has been written and submitted to the Scottish Baptist Union to advertise the position.

The Centre of Hope Café opens on Monday mornings, Toddlers runs on a Tuesday, Thursday we have the Autism Patents Group, the Ladies craft group and the Bible Study. The Alpha Group met on Wednesday nights and they were provided with a meal. Also, we have continued with our members opening and leading the service each Sunday.

It has been exciting to welcome new people and families along to our services and to provide support for the community in which we are placed.

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

As a result of a surplus for the year of £5,493 (2024: surplus of £1,690), the church held total funds amounting to £18,091 (2024: £12,598) at the year end, split between the general fund of £18,091 (2024: £12,598) and restricted funds of £nil (2024: nil).

Reserves

It is the policy to maintain unrestricted funds at a level that equates to three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the Church to be maintained. The trustees recognise that the level of general fund reserves remains just below this level and will be working this year to build these reserves up to this level.

Administrative information

Address

Kirkstyle Baptist Church
13 Chapel Street
Carluké
ML8 4BA

Bankers

Bank of Scotland
3 Kirkton Street
Carluké
ML8 4AB

On behalf of the Trustees on 27 October 2025

[REDACTED]

Treasurer

Carluké Baptist Church

Report of the Independent Examiner to the Trustees for the year ended 5 April 2025

I report on the accounts of the church for the year ended 5 April 2025 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.

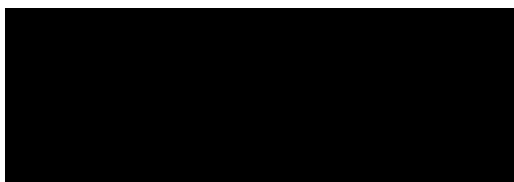
Basis of independent examiner's statement

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.



Managing Director

Innes & Partners Limited
Chartered Certified Accountants

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

Date: 27 October 2025

Carluke Baptist Church

Receipts and Payments Account for the year ended 5 April 2025

	Notes	Unrestricted fund £	Restricted funds £	Total 2025 £	Total 2024 £
Receipts					
Gift aid giving		68,295	-	68,295	43,430
Non gift aid giving		5,520	-	5,520	6,220
Gift aid recovered		18,396	-	18,396	12,338
Offerings		10,407	-	10,407	11,391
Donations		-	-	-	1,555
Grants		-	12,000	12,000	12,000
Hall Lettings		3,945	-	3,945	4,982
Loan income		25,000	-	25,000	-
Other income		-	-	-	1,398
Total receipts		131,563	12,000	143,563	93,314
Payments					
Pastor's salary and NI	3	35,363	-	35,363	32,975
Children and Family Worker's salary and NI	3	8,616	-	8,616	8,609
Social care worker's salary and NI	3	4,370	12,000	16,370	16,186
Pension		3,957	-	3,957	3,957
Ministers expenses		400	-	400	67
Sunday school expenses		114	-	114	45
Church and manse insurance		2,528	-	2,528	2,643
Manse council tax		2,903	-	2,903	2,839
Heat and light		6,141	-	6,141	7,464
Telephone		919	-	919	720
Repairs and renewals		41,092	-	41,092	711
Cleaning		211	-	211	423
Stationery, printing and advertising		270	-	270	37
Sundry expenses		1,103	-	1,103	1,144
Professional Fees		4,387	-	4,387	5,066
Purchase of equipment		1,287	-	1,287	219
Donations	6	9,022	-	9,022	7,793
Loan repayments		2,625	-	2,625	-
Independent examination		762	-	762	726
Total payments		126,070	12,000	138,070	91,624
Surplus/(Deficit) for the year		5,493	-	5,493	1,690
Transfers		-	-	-	-
Net (decrease) / increase in cash for the year		5,493	-	5,493	1,690
Cash balances brought forward		12,598	-	12,598	10,908
Cash balances carried forward		18,091	-	18,091	12,598

Carluké Baptist Church

Statement of Balances as at 5 April 2025

	Notes	2025			2024		
		Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
		£	£	£	£	£	£
Bank account		12,598	5,493	18,091	10,908	1,690	12,598
Total bank balance		12,598	5,493	18,091	10,908	1,690	12,598

Represented by:		£	£
Unrestricted fund	4		
General fund		18,091	12,598
Restricted funds	5		
Social Worker salary fund		-	-
		18,091	12,598

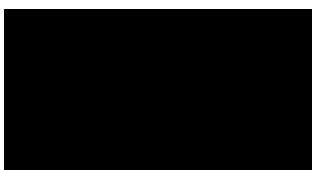
Statement of assets at 5 April 2025

	£	£
<i>Fixed assets</i>		
Church building	50,000	50,000
Manse building	65,000	65,000
	115,000	115,000
<i>Current assets</i>		
Gift Aid due	3,230	3,130
	3,230	3,130

Statement of liabilities at 5 April 2025

	£	£
Independent examination	804	762
HMRC liability	-	681
Bookkeeping	1,320	-
Loan	23,625	-
Other	288	276
	26,037	1,719

Approved by the Trustees on 27 October 2025 and signed on their behalf by the undernoted:



Treasurer

The notes form part of these financial statements.

Carluké Baptist Church

Notes to the Financial Statements *for the year ended 5 April 2025*

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.

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.

Pension costs

The company now operates a defined contribution scheme. The costs of contributions are charged to the receipts and payments account in the year they are paid.

Carl Luke Baptist Church

Notes to the Receipts and Payments Accounts for the year ended 5 April 2025

2. Transactions with Trustees

No Trustees received remuneration or reimbursement of expenses for their position as Trustees during the year (2024: nil).

3. Staff numbers

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

4. Unrestricted funds	Balance at	Receipts	Payments	Transfers	Balance at
	06.04.2024				05.04.2025
	£	£	£	£	£
General fund	12,598	131,563	(126,070)	-	18,091
Total unrestricted funds	12,598	131,563	(126,070)	-	18,091

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 restricted.

5. Restricted funds	Balance at	Receipts	Payments	Transfers	Balance at
	06.04.2024				05.04.2025
	£	£	£	£	£
Social Worker salary fund	-	12,000	(12,000)	-	-
Total restricted funds	-	12,000	(12,000)	-	-

Explanation of funds

The *Social worker salary fund* represents money received for the salary costs of the social worker.

6. Grants and donations made	Unrestricted	Restricted	Total	Total
	funds	funds	2024	2023
	£	£	£	£
Baptist Union of Scotland	2,460	-	2,460	2,160
GS Nair	1,500	-	1,500	1,500
D & J Parker	1,500	-	1,500	1,500
Kerith Counselling	1,110	-	1,110	960
Compassion UK	192	-	192	368
Other	-	-	-	100
Christian Aid	330	-	330	205
BMS World Mission	-	-	-	1,000
Jumping Jacks Glasgow	200	-	200	-
St John's church Carl Luke	200	-	200	-
Hardship Gift	200	-	200	-
Discretion Grants	730	-	730	-
Teen Challenge Grants	600	-	600	-
	9,022	-	9,022	7,793

All grants were made to organisations whose aims are complimentary to the work of the charity.