

GALASHIELS BAPTIST CHURCH SCIO (Company no. CS005368)
Registered Charity no. SC051243

ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

GALASHIELS BAPTIST CHURCH SCIO (Company no. CS005368)**Registered Charity no. SC051243****RECEIPTS AND PAYMENTS ACCOUNT****YEAR ENDED 31 DECEMBER 2023****RECEIPTS**

General Offerings
Gift Aid
Tax Relief on Gift Aid - General
Special Offerings (page 3)
Other Income & Donations
Bank Interest

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	114,447	119,881
2,664	(42,653)	(39,989)

PAYMENTS

Pulpit Supply & Church Mediator
Pastors Stipend & Expenses (page 2)
Administration (page 2)
Property (page 2)
Education (page 2)
Worship (page 2)
Pastoral & Outreach (page 2)
Special Offerings (page 3)

2022		
Restricted	Unrestricted	TOTAL
£	£	£
0	9,237	9,237
0	57,593	57,593
0	15,133	15,133
4,863	0	4,863
0	1,751	1,751
0	266	266
4,863	83,980	88,843
0	610	610
0	40,760	40,760
0	3,738	3,738
0	13,147	13,147
0	734	734
0	912	912
0	2,988	2,988
4,882	9,640	14,522
4,882	72,529	77,411
(19)	11,451	11,432

SURPLUS/(DEFICIT) FOR THE YEAR

GALASHIELS BAPTIST CHURCH SCIO (Company no. CS005368)

Registered Charity no. SC051243

SCHEDULE TO THE RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	£	£
<u>Pastor</u>		
Stipend	29,334	27,389
Pension	2,946	2,762
Housing Allowance	6,971	6,568
Council Tax	2,396	2,590
Telephone & Other	968	1,451
	<u>42,615</u>	<u>40,760</u>
<u>Administration</u>		
Administrator Salary	4,735	0
Church Notices	1,177	1,049
Post, Stationery, Website, Phone & Legal	1,580	2,690
	<u>7,492</u>	<u>3,738</u>
<u>Property</u>		
Caretaker/Cleaner Salary	3,429	3,115
Heat & Light	4,138	3,719
Cleaning Materials	370	39
Repairs	15,059	3,736
Insurance	2,578	2,539
	<u>25,574</u>	<u>13,147</u>
<u>Education</u>		
Children & Youth Activities	227	96
B.U. Assembly, Seminars & Subscriptions	551	639
	<u>778</u>	<u>734</u>
<u>Worship</u>		
Other Worship Ministry Expenses	20,559	912
	<u>20,559</u>	<u>912</u>
<u>Pastoral & Outreach</u>		
Catering	193	326
Other Pastoral Expenses	424	542
Tuesday Tea Club	766	0
School Meals Initiative	1,562	0
Alpha	820	333
Other Mission Events	1,633	1,786
	<u>5,398</u>	<u>2,988</u>

GALASHIELS BAPTIST CHURCH SCIO (Company no. CS005368)

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SPECIAL OFFERINGS AND DONATIONS

YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>		<u>2022</u>	
	<u>Received</u>	<u>Paid</u>	<u>Received</u>	<u>Paid</u>
	£	£	£	£
<u>UNRESTRICTED</u>				
Scottish Baptist Fund		3,480		4,080
Baptist Missionary Society		2,340		2,340
Adam & Dagmara Urban		1,400		1,520
BMS - Hoskin		1,200		1,400
Soulspan		1,400		
Scottish Baptist College		600		
Ellon Baptist Church		500		
Mission Aviation Fellowship		250		
C Cowell - Loved, Called, Gifted		200		
Friends International - Joyce Swan		100		
Compassion UK				200
European Mission Fellowship - Ukraine				50
Foodbank				30
Defibrillator				20
	-	11,470	-	9,640
<u>RESTRICTED</u>				
Tuesday Tea Club	1,958	1,999	2,760	2,837
Foodbank	530	430	480	500
Adam & Dagmara Urban	540	240	460	460
Gala Summer Breakout	3,670	2,083		
Other Funds	1,179	482	103	-
Confident Christianity	202	202		
BMS Birthday Card Scheme	20	-	110	60
Christmas Card Appeal - BMS			-	75
European Mission Fellowship - Ukraine			950	950
	8,099	5,435	4,863	4,882

GALASHIELS BAPTIST CHURCH SCIO (Company no. CS005368)

Registered Charity no. SC051243

STATEMENT OF BALANCES

AS AT 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	£	£
<u>Cash Funds</u>		
Current Account	12,027	114,401
COIF Charities Deposit	2	1
Monmouthshire BS Deposit	31,485	21,269
United Trust Bank	86,503	34,289
Cash on hand - Tuesday Tea Club	79	32
Cash on hand - Catering	0	93
	<u>130,096</u>	<u>170,085</u>

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
<u>Funds Reconciliation</u>					
Cash at Bank - 31 December 2022	159,561	524	10,000	170,085	158,653
Surplus/(Deficit) for year	(42,653)	2,664	0	(39,989)	11,432
Cash at Bank - 31 December 2023	<u>116,908</u>	<u>3,188</u>	<u>10,000</u>	<u>130,096</u>	<u>170,085</u>

Note:

	<u>2023</u>	<u>2022</u>
	£	£
<u>Endowment Funds</u>		
Hunter Trust - endowment	<u>10,000</u>	<u>10,000</u>
<u>Restricted Funds</u>		
Pastoral Fund	270	270
Other Funds	801	103
Adam & Dagmara	300	0
Food Bank	100	0
BMS birthday card scheme	130	110
Tuesday Tea Club	0	41
Gala Summer Breakout	1,588	0
Christmas card appeal	0	
	<u>3,188</u>	<u>543</u>
<u>Total Restricted & Endowment Funds</u>	<u>13,188</u>	<u>10,543</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.

cons on the 8 May 2024 and signed on their behalf by: -

Independent examiner's report on the accounts

Galashiels Baptist Church SCIO

Report to the trustees/members of

Registered charity number

SC051243

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	January	2023		31	December	2023
to						

Set out on pages

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) 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.

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 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.

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

2. to which, in my opinion, attention should be drawn in order to enable a proper

Relevant professional qualification(s)

A