



Kirkwall Baptist Church

Scottish Charity Number SC016353

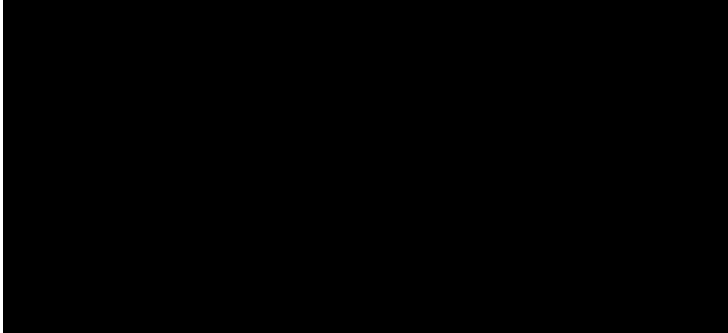
Trustees Annual Report and Financial Statements
Year Ended 31 August 2024

Kirkwall Baptist Church — SC016353

Trustees' Annual Report and Accounts for the year ended 31 August 2024

Scottish Charity Number SC016353

Current Trustees



Address

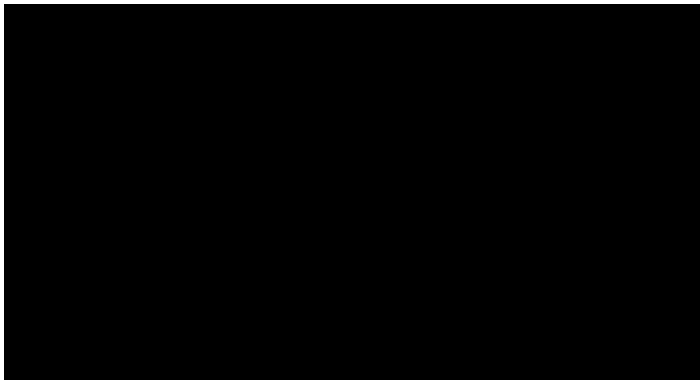
Kirkwall Baptist Church, Victoria Street, Kirkwall, Orkney KW15 1DQ

Bankers

Royal Bank of Scotland, 1 Victoria Street, Kirkwall KW15 1DP

Recruitment and appointment of Trustees

All Trustees are appointed or reappointed by the members of Kirkwall Baptist Church.
Trustees who served during the year were:



Governing document

Kirkwall Baptist Church is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are the advancement of the Christian faith primarily in Orkney 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.

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Activities and achievements

Over this past year, we have continued our weekly worship activities, including Sunday worship services (morning and evening), weekly small groups, and monthly prayer meetings. These activities have all been in-person, with the exception of some small groups which meet online as they find this an easier format for group participation, with the further benefit that it enables people from other islands in Orkney to take part. We also continue to livestream our Sunday morning worship services, to allow folk to worship at home where this is necessary due to illness or infirmity, and we continue to record our services by video or audio, to allow people to watch/listen later. Our leader of Evangelism and Youth continues to work for us — his current fixed-term contract runs until 15th March 2028.

Other activities included:

- Creche and Sunday School groups
- Youth Group
- Music Groups
- Hospital visiting
- Home visits to elderly persons, and others who are ill or finding life difficult
- Prayer days
- An introductory course to the Christian faith
- Christmas services for the community (a wide range of services)
- Spring and autumn camps for teenagers
- Trip to national summer camp with teenagers
- A welcome event for new attendees
- Children's club
- Courses on various bible topics
- Visits from various overseas missionary organisations
- Involvement in the local bible festival

Approximately 12% of our income was used to support various organisations including:

- ASHA, Bangladesh
- BMS World Mission
- Baptist Union of Scotland
- Christian Growth Centre Orkney
- Creativenergie
- GOGO Olive
- Kirkwall Council of Churches – Starter Packs
- Mercy Ships
- Mission Africa
- Mission Aviation Fellowship
- OMF International
- Operation Mobilisation
- Orkney Bible Festival
- Orkney Foodbank
- Orkney Street Pastors
- Vital Talk Orkney
- Wycliffe Bible Translators

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Trustee remuneration and connected party expenses

Two Trustees received remuneration during the year: our [REDACTED] and the Leader of Evangelism and Youth, [REDACTED]

A total of £2,005.40 (2023: £1,177.41) was reimbursed to four (three) Trustees or connected persons for expenses incurred on behalf of Kirkwall Baptist Church.

In addition, one of our Trustees, [REDACTED] is a Trustee of Orkney Street Pastors. £300 (2023: £750) was donated to Orkney Street Pastors. A connected person is a Trustee of Vital Talk Orkney. £480 (2023: £480) was donated to Vital Talk Orkney.

Financial Review

The church receives its funding from church members and adherents by way of offerings, Gift Aid and donations.

The financial statements for the year show receipts of £128,329.95 (2023: £119,876.55) and payments of £113,649.78 (2023: £121,302.64) with unrestricted funds of £119,272.99 (2023: £104,894.86) and restricted funds of £2,269.85 (2023: £1,967.81) remaining at the end of the year.

Reserves Policy

It is the Trustees' policy to hold minimum reserves of approximately six months expenditure. At the year end the Church held unrestricted funds of £119,272.99 which satisfies this policy.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf



Date

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Receipts and payments for the year ended 31 August 2024

Receipts	Note	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022/2023
Offerings		102,547.64	5,463.46	108,011.10	97,141.31
Tax repaid from Gift Aid		15,664.71	457.11	16,121.82	18,521.45
Grants received	3			0.00	2,262.19
Donations for use of premises		525.00		525.00	580.00
Fundraising receipts			1,094.95	1,094.95	0.00
Refunds	4	911.57	98.85	1,010.42	600.00
Bank Interest		1,187.66		1,187.66	728.13
Miscellaneous		379.00		379.00	43.47
Total Receipts		121,215.58	7,114.37	128,329.95	119,876.55

Payments	Note	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022/2023
Pastor:					
Pay including pension and NI costs		36,558.44		36,558.44	33,857.50
Non pay including travel and course fees		787.40		787.40	450.90
Leader of Evangelism and Youth:					
Pay including pension and NI costs		30,687.74		30,687.74	26,364.20
Non pay including travel and course fees		1,556.62		1,556.62	1,337.64
DB deficiency contribution		12.00		12.00	12.00
Running Costs:					
Advertising		252.48		252.48	190.00
Building Work		300.00		300.00	13,573.12
Children & Young People		1,669.17		1,669.17	670.88
Council Tax		3,192.20		3,192.20	2,931.59
Course and study materials		74.55		74.55	437.86
Electricity		4,966.98		4,966.98	5,971.31
Fabric Repair & Maintenance		3,425.84		3,425.84	607.14
Insurance		2,501.86		2,501.86	2,464.18
Multimedia and software		1,805.18		1,805.18	1,731.92
Printing, Stationery and Photocopying		248.42		248.42	323.92
Safeguarding		145.00		145.00	145.00
Telephone & Broadband		396.50		396.50	351.20
Incidentals		317.99		317.99	324.07
Youth Camp			6,812.33	6,812.33	5,177.27
Bank Charges		415.38		415.38	411.60
Payroll and accounting administration		1,068.48		1,068.48	1,019.28
Legal Expenses		503.60		503.60	
Support and Donations	5	15,951.62		15,951.62	22,950.06
Total Payments		106,837.45	6,812.33	113,649.78	121,302.64

	Note	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022/2023
Surplus/(Deficit) for the year		14,378.13	302.04	14,680.17	(1,426.09)
Transfer between funds	2	0.00	0.00	0.00	0.00
Surplus/(Deficit) for the year		14,378.13	302.04	14,680.17	(1,426.09)

Statement of balances

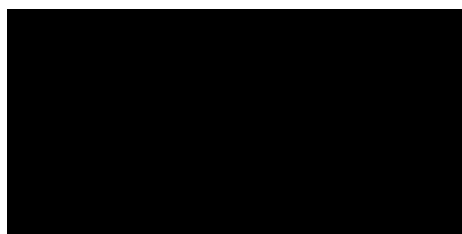
Balances by fund	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022/2023
Cash at bank and in hand - 1 September 2023	104,894.86	1,967.81	106,862.67	108,288.76
Surplus/(Deficit) for the year	14,378.13	302.04	14,680.17	(1,426.09)
Cash at bank and in hand - 31 August 2024	119,272.99	2,269.85	121,542.84	106,862.67

Bank and cash balances

Bank account	121,542.84	106,862.67
Cash in hand	0.00	0.00
	121,542.84	106,862.67

The notes following form an integral part of the accounts.

Approved by the Trustees and signed on their behalf



Date

Notes

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a general and designated unrestricted funds for the day to day running of its service.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purpose. A reconciliation of these funds is shown below:

Funds Reconciliation	As at 1/9/2023	Receipts	Payments	Transfers in / (-) out	At as 31/8/2024
Unrestricted funds:					
General Fund	112,634.54	96,357.51	63,869.88	(31,739.03)	113,383.14
Evangelism & Youth Work	0.00	520.32	32,259.35	31,739.03	0.00
Thank offering: Missions	301.34	9,006.88	9,308.22		0.00
Thank offering: Building Fund	0.00	10,408.12		(10,408.12)	0.00
Building Fund	(8,431.78)	3,243.75	300.00	10,408.12	4,920.09
Youth Work Fund	390.76	1,679.00	1,100.00		969.76
Total Unrestricted	104,894.86	121,215.58	106,837.45	0.00	119,272.99
Restricted funds:					
Youth Camp Fund	1,440.28	7,114.37	6,812.33		1,742.32
Youth Work Fund	527.53				527.53
Total restricted	1,967.81	7,114.37	6,812.33	0.00	2,269.85
Totals	106,862.67	128,329.95	113,649.78	0.00	121,542.84

	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022/2023
3 Grants Received				
Grants for Building Work			0.00	2,262.19
	0.00	0.00	0.00	2,262.19

	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022/2023
4 Refunds				
Refund of electricity charges			0.00	400.00
Refund for cancelled conference	760.00		760.00	0.00
Refund of conference travel	151.57	0.00	151.57	0.00
Partial refund of ferry/coach hire		98.85	98.85	200.00
	911.57	98.85	1,010.42	600.00

5 Support and Donations payments	Unrestricted Funds	Restricted Funds	Total 2023/24	Total 2022/2023
ASHA	3,000.00		3,000.00	3,000.00
BMS World Mission	1,200.00		1,200.00	3,335.06
Baptist Union of Scotland	4,032.00		4,032.00	4,132.00
Christian Growth Centre Orkney	50.00		50.00	200.00
Creativenergie	1,000.00		1,000.00	2,000.00
GOGO Olive	1,000.00		1,000.00	2,000.00
Kirkwall Council of Churches for Starter Packs	308.22		308.22	0.00
Mercy Ships	250.00		250.00	0.00
Mission Africa	500.00		500.00	1,000.00
Mission Aviation Fellowship	1,000.00		1,000.00	1,691.00
OMF (Goodman)	1,000.00		1,000.00	1,691.00
Operation Mobilisation	51.40		51.40	0.00
Orkney Bible Festival	300.00		300.00	300.00
Orkney Foodbank	480.00		480.00	480.00
Orkney Street Pastors	300.00		300.00	750.00
Salvation Army	0.00		0.00	200.00
Vital Talk Orkney	480.00		480.00	480.00
Wycliffe Bible Translators	1,000.00		1,000.00	1,691.00
	15,951.62	0.00	15,951.62	22,950.06

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Independent examiner's report

Independent Examiner's Report to the Trustees of Kirkwall Baptist Church

I report on the accounts of the charity for the year ended 31 August 2024.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

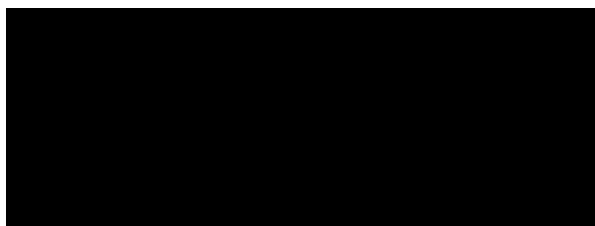
Independent examiner's statement

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 8 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.



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

