

Scottish Charity No. SC004500

Wester Hailes Baptist Church

Trustees' Report and Financial Statements
For the year ended 31 March 2024

Wester Hailes Baptist Church

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Wester Hailes Baptist Church

Report of the Trustees for the year ended 31 March 2024

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 March 2024.

Status of Charity and Governing Document

Wester Hailes Baptist Church is established by Constitution. The church is a registered Scottish Charity (No. SC004500).

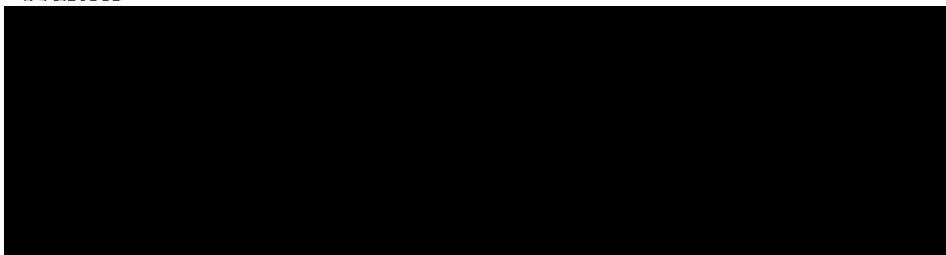
Aims and affiliation

The aims of the church are in line with its Mission Statement - The aim of the church is to promote an active witness to the Gospel of our Lord Jesus Christ and meets weekly for worship and for the building up of the members in their Holy Faith. We seek to minister right across the age ranges, and endeavour to keep the message of the Cross at the heart of all that we do. The church is affiliated with the Fellowship of Independent Evangelical Churches (FIEC).

Trustees and Office Bearers

The church is congregational in policy and its day-to-day running is undertaken by the Elders Court (the Trustees). The Elders who served during the year and to the date of this report are as below.

Trustees



Appointment of Trustees

There is no fixed term for Trusteeship but the individual must first be appointed as an Elder. Elders are elected for an indefinite period. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. When a new Trustee who has not previously served as an Elder is appointed, induction will include ensuring an understanding of their statutory responsibilities. Ceasing to be an Elder will automatically involve resigning as a Trustee.

Title to the property held by the church is in the name of the pastor, secretary, and treasurer as Trustees.

Achievements and performance

- Services were able to continue both morning and evening throughout the year. Sunday School and CREW (for younger and older children respectively) also were able to continue during the morning services.
- Wednesday evening prayer meetings and Bible studies resumed in the church building in June 2023. Online access continued to be available for those unable to attend.
- The church was able to continue to co-operate with a local school to provide food parcels to vulnerable families for several months of the year.
- The Dove Centre continued to use the church facilities throughout the year providing activities and hot meals for clients, as well as transport for clients and other organisations. Closer ties with the church were enabled due to the regular presence of the Pastoral Care Worker for older people and one of the church elders.
- [REDACTED] continued as interim pastor from May 2023, pending appointment of a full-time pastor.
- The church held a Fun Day in September for the local community, supported by Missionary Aviation Fellowship who brought along a plane, a flight simulator and other attractions. These along with free food and other games and attractions brought a good turnout from the local community.
- In December the church held a Christmas Tree lighting event, again providing free activities and food for the community. [REDACTED]
- In February 2024 MAF ran a quiz night in the church which included a free meal.

Wester Hailes Baptist Church

Report of the Trustees for the year ended 31 March 2024

Financial review

Principal sources of funding

The church receives its funding from church members by way of weekly offerings and Gift Aid donations. A second grant of £18,000 was received from the Tor Foundation in April 2023 to support the appointment of the Pastoral Care Worker. The grant of £25,000 received from the FIEC to enable the appointment of a Youth Worker remains unspent as the church has been unable to find a suitable candidate to date.

Results for the year

The financial statements for the year are set out in pages 4 to 8. The Receipts and Payments Account on page 4 reflects a net increase in cash for the year of £13,910 (2023: net increase of £39,800).

Reserves

It is the policy of the church to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the church to be maintained, i.e. £25,000 (2023: £25,000). The General Fund on page 5 at 31 March 2024 amounted to £295,398 (2023: £286,619) which is above the required level.

Total reserves, including restricted funds, amounted to £331,709 (2023: £317,799).

Donations and gifts

The church makes donations from its tithed gift income to individuals and organisations that are generally known to the Trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Reference and administration details

Wester Hailes Baptist Church
SC004500

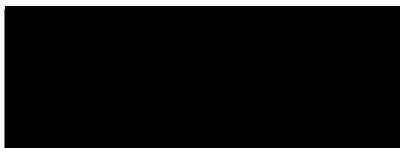
Principal office



Bankers

Bank of Scotland
206 St Johns Road
Edinburgh
EH12 8SH

On behalf of the Trustees



Trustee

Dated: 14/12/2024

Wester Hailes Baptist Church

Report of the Independent Examiner to the Trustees for the year ended 31 March 2024

I report on the accounts of the church for the year ended 31 March 2024 which are set out on pages 4 to 8.

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.

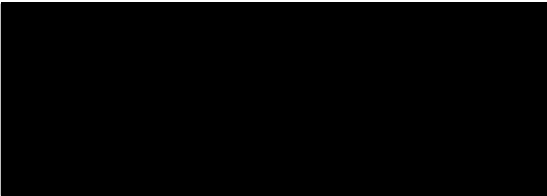
Independent Examiner's Statement

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.



Innes & Partners Limited
Chartered Certified Accountants

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

Date: 19 December 2024

Wester Hailes Baptist Church

Receipts & Payments Account for the year ended 31 March 2024

	Notes	General fund £	Restricted funds £	2024 Total £	2023 Total £
Receipts					
Regular donations		51,314	-	51,314	57,050
General offerings		9,954	660	10,614	8,071
Missionary offerings		-	850	850	730
Gifts		2,150	-	2,150	6,089
Gift aid tax recovered		13,593	-	13,593	16,276
Grant Income		-	18,750	18,750	43,000
Rental income		17,600	-	17,600	19,200
Bank interest		5,529	-	5,529	2,169
Income from solar panels		1,898	-	1,898	1,291
Miscellaneous income		160	-	160	827
Total income		102,198	20,260	122,458	154,703
Expenditure					
Staff costs	4	34,494	13,439	47,933	53,079
Pulpit supply		1,450	-	1,450	2,290
Sunday School and Youth		848	-	848	1,044
Missionary support and donations	3	12,950	1,510	14,460	14,205
Evangelism		-	-	-	28
Maintenance - church		5,575	-	5,575	10,179
Maintenance - manse		1,869	-	1,869	2,370
Heat, light and electricity		10,232	-	10,232	7,273
Rates and insurance		2,796	-	2,796	4,551
Ladies Pastoral Worker Expenses		1,268	-	1,268	1,031
Photocopier, stationery and postage		1,399	-	1,399	1,399
Subscriptions and licences		4,189	-	4,189	4,098
Training		-	180	180	-
Telephone and computer costs		610	-	610	454
Independent examination		990	-	990	900
Events		1,658	-	1,658	-
Pastor expenses		881	-	881	-
Conference costs		-	-	-	311
Professional fees		630	-	630	1,130
Catering expenses		500	-	500	1,950
Cleaning expenses		2,727	-	2,727	2,595
Bank service charges		262	-	262	288
Sundry costs		932	-	932	2,296
Loan repayments		3,432	-	3,432	3,432
Sound Equipment		3,727	-	3,727	-
Total expenditure		93,419	15,129	108,548	114,903
Net increase in cash for the year		8,779	5,131	13,910	39,800
Transfer between funds		-	-	-	-
Surplus after transfers		8,779	5,131	13,910	39,800
Cash balances brought forward		286,619	31,180	317,799	277,999
Cash balances carried forward		295,398	36,311	331,709	317,799

Wester Hailes Baptist Church

Statement of Balances As at 31 March 2024

	Notes	2024			2023		
		£	£	£	£	£	£
		Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
Bank balances		317,799	13,910	331,709	277,999	39,800	317,799
Represented by:							
Unrestricted funds	5						
General				295,398			286,619
Restricted funds	6						
Missionary				-			-
Female pastoral care worker				9,711			5,150
Youth worker				25,000			25,000
Kids matter				570			-
Youth				1,030			1,030
				331,709			317,799

Statement of assets at 31 March 2024

Fixed assets:

Church and manse (at cost)	427,000	427,000
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Current assets:

Tax reclaim due	13,749	13,436
	13,749	13,436

Statement of liabilities at 31 March 2024

Independent examination - current year	1,040	990
Invoices due for payment	204	190
HMRC	-	807
NEST Pension	301	217
Solar panel loan	7,991	11,423
	9,536	13,627

The financial statements on pages 4 to 8 were approved by the Trustees on 9... December 2024 and signed on their behalf by the undernoted:

[Redacted Signature]

Trustee

The notes on page 6 to 8 form part of these financial statements.

Wester Hailes Baptist Church

Notes to the Financial Statements for the year ended 31 March 2024

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.

Designated funds comprise those funds which the Trustees have designated for specific purposes. The funds held within the designated funds are expected to be used over the next 12 months.

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.

Wester Hailes Baptist Church

Notes to the financial statements for the year ended 31 March 2024

2. Transactions with Trustees and related parties

No Trustees received payments for their roles as Trustees during the year ending 31 March 2024 (2023: £nil).

[REDACTED] who was an office bearer within the church until he passed away in March 2023, received reimbursement of expenses for carrying out maintenance and other duties within the church totalling £nil (2023: £2,475) and also received payments for preaching totalling £nil (2023: £1,530). These payments were not in relation to his position as an office bearer.

3. Missionary support and donations	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
<i>Institutions</i>				
MAF [REDACTED]	4,500	-	4,500	4,500
[REDACTED] (Egypt) support	-	-	-	1,320
Clovenstone Primary School	1,250	-	1,250	2,000
Armond (Peru) support	6,300	-	6,300	3,600
Other institutions < £1,000	850	1,420	2,270	1,245
<i>Individuals</i>				
[REDACTED]	-	-	-	1,540
Other individuals < £1,000	50	90	140	-
	12,950	1,510	14,460	14,205

4. Staff costs and numbers	2024	2023
	£	£
Gross salaries	46,446	48,862
Pension contributions	1,456	3,848
Life insurance contributions	31	369
	47,933	53,079

The average number of employees during the year was 2 (2023: 2).

5. Unrestricted funds	Balance at 01.04.23	Receipts	Payments	Transfers	Balance at 31.03.24
	£	£	£	£	£
General	286,619	102,198	(93,419)	-	295,398
Total unrestricted funds	286,619	102,198	(93,419)	-	295,398

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

Wester Hailes Baptist Church

Notes to the financial statements for the year ended 31 March 2024

6. Restricted funds	Balance at 01.04.23	Receipts	Payments	Transfers	Balance at 31.03.24
	£	£	£	£	£
Missionary	-	1,510	(1,510)	-	-
Female pastoral care worker	5,150	18,000	(13,439)	-	9,711
Youth worker	25,000	-	-	-	25,000
Kids matter	-	750	(180)	-	570
Youth	1,030	-	-	-	1,030
Total restricted funds	31,180	20,260	(15,129)	-	36,311

Explanation of funds

Missionary fund represents money given specifically for mission work of the church, including support of missionaries.

Female pastoral care worker fund represents money raised to help support and employ a female pastoral care worker within the community.

Youth worker fund represents money received specifically for the employment of a youth worker.

Kids Matter fund represents a grant from Edinburgh City Mission SCIO towards training and other costs associated with the delivery of Kids Matter parenting courses for low-income families.

Youth fund represents money received specifically for the youth.