

**Castlehill Baptist Church SCIO**

**Report and Financial Statements**

**Year ended: 31 March 2025**

**Scottish Charity Number: SC052610**

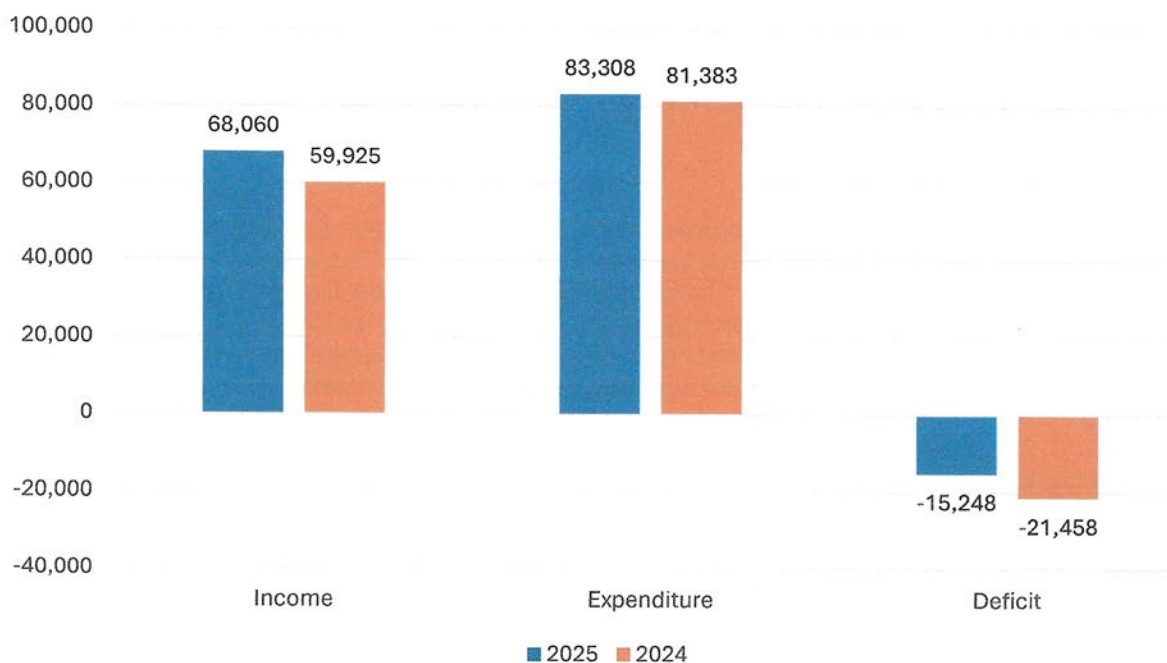
# Castlehill Baptist Church SCIO

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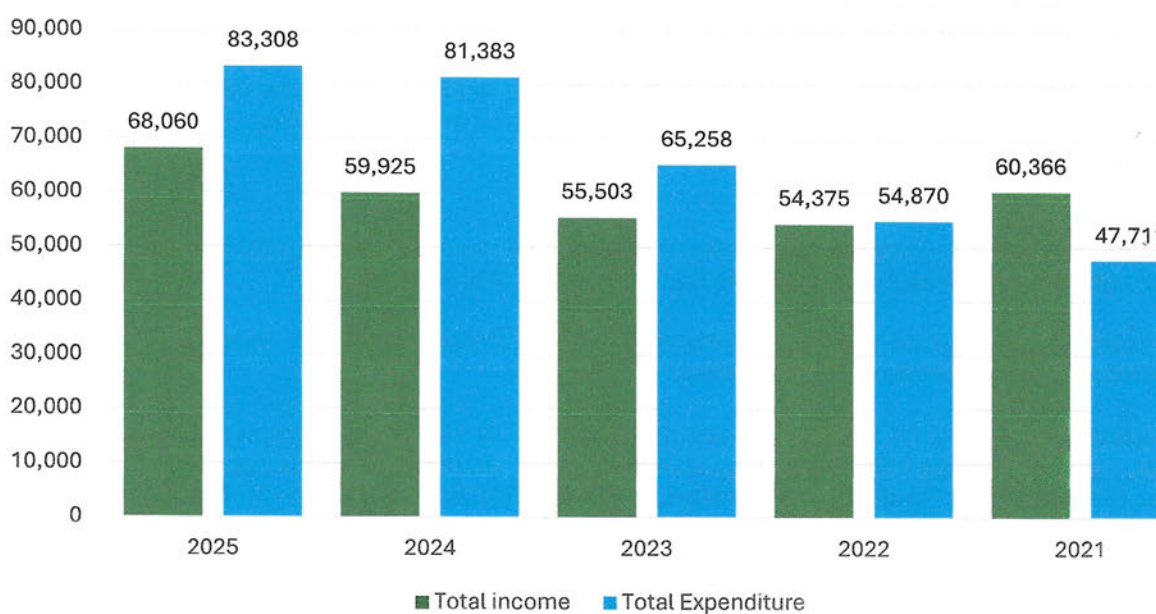
## Summary Financial Information

### Comparison of income and expenditure for the last two years



	2025 £	2024 £	Movement £	Increase/ (Decrease)
Total Income	68,060	59,925	8,135	13.6%
Total Expenditure	83,308	81,383	1,925	2.4%
Deficit	(15,248)	(21,458)	6,210	(28.9%)

### Five-year trend of Income and Expenditure



# Castlehill Baptist Church SCIO

## Report of the trustees for the year ended 31 March 2025

The trustees present their annual report and financial statements of the Church for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with 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 for Smaller Entities published on 16 July 2014.

### Objectives and activities

The purpose of the Church is the advancement of the Christian Faith and the relief of poverty and other social needs. The aims of the Church are in line with its Mission Statement – “*Serving Christ, One Another and the Community*”. The Church is affiliated to the Baptist Union of Scotland. The Church furthers its charitable purposes through its grant-making policy which aims to make grants from its voluntary 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.

### Grant making policy

As stated above, the Church has established its grant making policy for the public benefit to achieve its objectives enshrined in the three-part Mission Statement and to bring the love of God to the community, both here and abroad.

### A review of our achievements and performance

The trustees are pleased to have been able to continue support of third-party missions and special causes. Significant highlights, events and developments in the year included the following:

- a. The formation of two steering groups to plan and deliver activities relating to (1) elderly people in the community and (2) the social life of the Church. The Elderly steering group has delivered a schedule of all activities for older people provided by churches in Bearsden and Milngavie. The Social steering group has arranged three litter picks during the year, three walks, a men’s trip to Glasgow Central Station, a Christmas craft event, a Christmas outreach event and a trip on a canal boat.
- b. The continuation of twice monthly prayer times on Sunday evenings to encourage vision and community engagement.
- c. The church has continued to employ a Child & Family Worker to further enhance our work among young people and families in our neighbourhood. These activities include a twice weekly toddler group known as “Pitter Patter”, a monthly meeting for Fathers and Grandfathers entitled “Who let the Dads out?” and the Connect group for separated mums.

### Financial review

The Church’s work is entirely reliant on income from regular voluntary offerings from members, from gift aid donations and from modest returns from its savings accounts.

Total voluntary offerings increased by approximately 12% compared to the previous year due to the generosity of church members and adherents.

The financial statements for the year are set out on pages 7 to 14. The Statement of Financial Activity, incorporating the Income and Expenditure account, on page 7, reflects net expenditure over income in Unrestricted Funds, before transfers, of £(9,628) (2024 £14,608 deficit). This amount includes a charge for depreciation on the manse of £6,520 (2024 £6,520) which is required to comply with financial accounting standards.

Special offerings made by the congregation during the year totalled £2,333 (2024 £1,227). The analysis of special offerings is set out in note 14 to the accounts. Investment income from bank deposits was £2,923 (2024 £2,715). The trustees have endeavoured to maintain controllable expenditure and costs but the cost of carrying out charitable activities, excluding stipend costs, increased in the year by £5,756 from £42,562 in 2024 to £48,318 in 2025. Increased costs were seen across the majority of cost categories although the biggest increases were in manse maintenance and

# Castlehill Baptist Church SCIO

the Children & Family Worker salary. The analysis of the movements within each of the constituent categories is set out in note 4 to the accounts. The total cost of charitable activities during the year was £81,078 (2024 £73,654).

The year-end financial position is strong with £75,181 in the bank accounts, a decrease of £8,470 from 2024.

The Church had been planning for a deliberate overspend as cash reserves were sufficiently high to allow the recruitment of a Children & Family Worker to increase its impact within the local community. The Deacons are keeping the Church's cashflow under review and seeking ways to increase income and to minimise costs without impacting the Church's activities.

## Key performance indicators

As a small charity the trustees do not monitor performance through the use of financial or non-financial KPIs. Financial performance is monitored monthly against an annual budget approved at a church meeting.

## Investment policy and performance

The investment policy is simple. The trustees do not invest directly in stocks and shares and our ethical criteria would prohibit investment in companies that manufacture armaments, alcohol or tobacco. The trustees have a low appetite for investment risk and have resolved to maintain the Church's funds in interest bearing savings account with stable banks.

## Risk management

The principal risks faced by the Church lie in the decline in membership numbers and an aging membership. Although attendance remains strong, the number of committed members has reduced. This could reduce the number of potential members willing to serve as a Deacon and that in turn could reduce the number and frequency of church activities.

The trustees assess the major risks to which the charity is exposed on an on-going basis and endeavour to mitigate those that are identified as a result of these reviews.

## Reserves policy

It is the policy of the Church to maintain Unrestricted Funds, i.e. funds not committed or invested in fixed assets, at a level which equates to at least three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the Church to be maintained. This policy will be reviewed whenever any major financial commitments are agreed. Net current assets i.e. uncommitted cash at 31 March 2025 amounted to £70,338 (2024 £82,864) which was equivalent to slightly less than 12 months average cost of charitable activities. This satisfies the above requirements.

Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £303,161 (2024 £320,922).

## Plans for the future

The Church's activities, especially as regards outreach into the community, have been the focus of continual review and special meetings of the Deacons' Court. The Church will continue to develop links with the community by on-going work with local schools and other community organisations.

## Structure, governance and management

Castlehill Baptist Church SCIO is a Scottish Charitable Incorporated Organisation (SC052610) and is recognised by the Office of the Scottish Charity Regulator ("OSCR").

## History of the Church

Castlehill Baptist Church began as an outreach of Bearsden Baptist Church in the summer of 1975. Following a children's Holiday Summer Bible Club, a weekly children's work and monthly family services were started in the autumn of that year. By February 1976, these monthly Sunday morning services had become weekly. There had also been additional involvement in the community with the setting up of a Boys' Brigade section - the 4th Bearsden.

By 1989, the Castlehill Fellowship of Bearsden Baptist Church, as it was then known, had developed its own witness in the Northwest corner of the town and it was decided that the fellowship should

# Castlehill Baptist Church SCIO

constitute as a Baptist Church in its own right, with affiliation to the Baptist Union of Scotland. Castlehill Baptist Church was constituted on 15 April 1989 with [REDACTED] as its first pastor. [REDACTED] remained pastor until 1997 when he and his wife returned to Japan with the Overseas Missionary Fellowship. [REDACTED] came in August 1999 and was pastor until July 2007. [REDACTED] was appointed as pastor with effect from 7 December 2009. During 2019 the Church celebrated its 30<sup>th</sup> anniversary of being formally constituted as a separate congregation.

During 2023 the Church changed from an Unincorporated Voluntary Association to a Scottish Charitable Incorporated Organisation.

## Key management personnel remuneration

The Church is congregational in policy and its day to day running is undertaken by the Office Bearers (the trustees) and the Deacons' Court. Deacons are elected by the Church membership and hold office for three years but are eligible for re-election thereafter. The Office Bearers who served during the year and to the date of this report are set out in the reference and administration information below.

The trustees are the Secretary, Treasurer and Minute Secretary to the Deacons' Court, and any other deacon elected at a Church meeting to serve in this way. Appropriate training is given to trustees in the management of a charity.

The board of trustees, the deaconate and the pastor comprise the key management personnel of the charity. The deaconate and pastor have collective responsibility for directing, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or expenses were paid in the year. Only the Pastor receives remuneration as set out in note 11 below.

Trustees are required to disclose all relevant interests and register them with the Church in accordance with the Church's policy to withdraw from decisions where a conflict of interest arises. The trustees consider that there are no related party transactions which require separate disclosure.

The stipend of the Church's pastor is reviewed periodically and increased as appropriate. The remuneration is benchmarked with other Churches in the Baptist Union of Scotland to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

## Reference and administrative information

### Pastor

[REDACTED]

### Trustees

[REDACTED]

### Deacons

[REDACTED]

### Address for Correspondence

[REDACTED]

### Independent Examiner

[REDACTED]

### Bankers

Bank of Scotland, 2 Station Road, Milngavie, Glasgow, G62 8AB

# Castlehill Baptist Church SCIO

## Solicitors

[REDACTED] (solicitor for Baptist Union of Scotland)  
Diakoneo Legal Services Limited, 48 Speirs Wharf, Glasgow G4 9TH

## Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Approved by the trustees on 26 May 2025 and signed on their behalf by:

[REDACTED]

# Castlehill Baptist Church SCIO

## Independent Examiner's Report

To the members of Castlehill Baptist Church SCIO, Charity No SC052610

### Respective responsibilities of trustees and examiner

The church trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The church 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 Regulationshave not been met
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

# Castlehill Baptist Church SCIO

## Financial Statements for the year ended 31 March 2025

### Statement of Financial Activity incorporating the Income and expenditure account for the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior year Total Funds £
<b>Income</b>					
Donations - Voluntary offerings	2	62,804	2,333	65,137	57,210
Investment income	3	2,923	-	2,923	2,715
<b>Total income</b>		<b>65,727</b>	<b>2,333</b>	<b>68,060</b>	<b>59,925</b>
<b>Expenditure</b>					
Charitable activities - Church	4	73,125	7,953	81,078	73,654
Grants and donations - external	5	1,234	-	1,234	3,270
Governance Costs	6	996	-	996	4,459
<b>Total expenditure</b>		<b>75,355</b>	<b>7,953</b>	<b>83,308</b>	<b>81,383</b>
<b>Net Income/ Expenditure before transfers</b>		<b>(9,628)</b>	<b>(5,620)</b>	<b>(15,248)</b>	<b>(21,458)</b>
<b>Transfers</b>					
Net transfers between funds	10	(5,620)	5,620	-	-
<b>Net Income/ Expenditure before other recognised gains/(losses)</b>		<b>(15,248)</b>	<b>-</b>	<b>(15,248)</b>	<b>(21,458)</b>
<b>Net movement in funds</b>		<b>(15,248)</b>	<b>-</b>	<b>(15,248)</b>	<b>(21,458)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		318,409	2,513	320,922	342,380
Total funds carried forward		303,161	2,513	305,674	320,922

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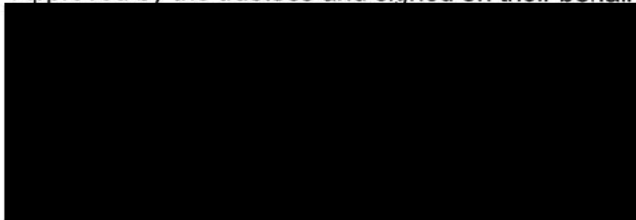
## Financial Statements for the year ended 31 March 2025

### Balance Sheet as at 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Fixed assets</b>	7	<b>232,823</b>	-	<b>232,823</b>	238,058
<b>Current assets</b>					
Savings account		67,662	-	67,662	74,738
Current accounts		5,006	2,513	7,519	8,913
Total current assets		<b>72,668</b>	<b>2,513</b>	<b>75,181</b>	83,651
<b>Creditors</b>					
Amounts falling due within one year	8	(2,330)	-	(2,330)	(787)
<b>Net current assets</b>		<b>70,338</b>	<b>2,513</b>	<b>72,851</b>	82,864
<b>Total assets less current liabilities</b>		<b>303,161</b>	<b>2,513</b>	<b>305,674</b>	320,922
<b>Represented by:</b>					
Unrestricted Funds	9	303,161	-	303,161	318,409
Restricted funds	10	-	2,513	2,513	2,513
		<b>303,161</b>	<b>2,513</b>	<b>305,674</b>	320,922

The notes on pages 9 to 14 form part of these financial statements

Approved by the trustees and signed on their behalf by:



# Castlehill Baptist Church SCIO

## Financial Statements for the year ended 31 March 2025

### Notes to the financial statements

#### 1 Accounting policies

##### *Basis of preparation and assessment of going concern*

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### *Incoming Resources*

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

##### *Resources Expended*

Resources Expended are included in the Statement of Financial Activities on an accruals basis and allocated to the appropriate headings in the accounts.

##### *Realised gains and losses*

All gains and losses are taken to the statement of financial activities as they arise

##### *Recognition of Liabilities*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

##### *Tangible Assets and Depreciation*

Tangible assets are stated at cost. Depreciation is charged on land and buildings at 2% of cost on a straight line basis to write off the value of property over a fifty year period. Depreciation is also charged on equipment at 20% of cost on a straight line basis to write off the value of equipment assets over a five year period. A full year's depreciation is charged in the year of acquisition.

It should be noted that the legislation, which charities are subject to, requires the church to provide for depreciation on the manse. Housing in the Bearsden area is expected to increase in value each year and the manse is not considered to be an exception especially as the church maintains it in excellent order.

##### *Taxation*

Castlehill Baptist Church SCIO has charitable status for UK tax purposes and is exempt from tax on income and gains to the extent that they are applied to its charitable activities.

##### *Irrecoverable VAT*

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

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## Financial Statements for the year ended 31 March 2025

### 2 Voluntary offerings

Voluntary offerings have been received during the year as follows:

	Note	2025 £	2024 £
<b>Unrestricted Funds</b>			
Voluntary offerings		52,143	46,215
Tax refund on offerings		10,661	9,768
		<b>62,804</b>	<b>55,983</b>
<b>Restricted Funds</b>			
Special offerings	10	2,333	1,227
<b>Total voluntary offerings</b>		<b>65,137</b>	<b>57,210</b>

### 3 Investment income

Investment income comprises interest earned on funds on deposit at banks.

### 4 Charitable activities - Church

Costs incurred in carrying out the charitable activities of the Church were as follows:

	Note	2025 £	2024 £
<b>Unrestricted Funds</b>			
Audio-visual expenses		490	-
Assembly expenses		30	-
Bank charges		67	-
Council tax		3,677	3,309
Depreciation	7	6,734	6,520
Hall rental		7,663	7,416
Insurance		765	729
Junior Church		381	391
Maintenance		2,592	96
Miscellaneous		370	432
Outreach		652	1,284
Printing		325	-
Pulpit supply		300	200
Social events		273	156
Stationery		16	-
Stipend and Salaries	11	48,070	44,889
Teaching and training		240	25
Telephone and internet		480	480
<b>Total charitable activities - Church</b>		<b>73,125</b>	<b>65,927</b>
<b>Restricted Funds</b>			
Missions		5,620	6,500
Special Offerings		2,333	1,227
		<b>7,953</b>	<b>7,727</b>
<b>Total Charitable Activities</b>		<b>81,078</b>	<b>73,654</b>

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## Financial Statements for the year ended 31 March 2025

### 5 Grants and donations

The grants and donations made by the Church during the year were as follows:

	Note	2025 £	2024 £
<b>Unrestricted Funds</b>			
Baptist Fund	12	1,000	1,680
Gifts to others		234	1,240
		<u>1,234</u>	<u>2,920</u>
<b>Restricted Funds</b>			
Fellowship fund		-	350
		<u>-</u>	<u>350</u>
<b>Total grants and donations</b>		<u>1,234</u>	<u>3,270</u>

Grants and donations, payments to the Baptist Fund, other Missionary organisations and Special Offerings, of £9,187 made during the year represent 14.1% of the total voluntary income of the Church. If 2025 spend on outreach is included the total is £9,839 i.e. 15.1%. The 2024 total of £10,997 was 19.2%. If the 2024 spend on Outreach is included in the expenditure it would total £12,281 i.e. 21.4% of Income.

### 6 Governance Costs

Costs incurred in the governance of the church were as follows:

	Note	2025 £	2024 £
<b>Unrestricted Funds</b>			
Accounting and payroll fees		996	1,164
Legal costs		-	3,295
<b>Total Governance Costs</b>		<u>996</u>	<u>4,459</u>

The Legal Costs in 2024 were incurred as part of the process of developing a new constitution and changing the structure of the church from an Unincorporated Voluntary Association to a Scottish Charitable Incorporated Organisation.

### 7 Fixed assets and depreciation

An analysis of the fixed assets and depreciation charge is set out in the following tables

	Opening balance at 1 April 2024	-----Cost-----		Closing balance at 31 March 2025
	£	Additions during the year	Write down	£
Land and buildings	321,743	-	-	321,743
Equipment	6,671	1,499	-	8,170
	<u>328,414</u>	<u>1,499</u>	<u>-</u>	<u>329,913</u>

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## Financial Statements for the year ended 31 March 2025

### -----Depreciation-----

	Opening balance at 1 April 2024	Charge in year	Write down	Closing balance at 31 March 2025	Net book value at 31 March 2025
	£	£	£		£
Land and buildings	83,685	6,434	-	90,119	231,624
Equipment	6,671	300	-	6,971	1,199
	<b>90,536</b>	<b>6,734</b>	<b>-</b>	<b>97,090</b>	<b>232,823</b>

Fixed assets are stated at cost less accumulated depreciation.

The equipment assets are mainly audio-visual items. These have a limited life span due to obsolescence of the technology and wear from handling every week. Most of the equipment is fully depreciated.

#### 8 Creditors falling due within one year

	2025	2024
	£	£
East Dunbartonshire Council (Hall Rental)	801	583
Manse repairs	1,440	-
Social events	89	-
Payroll Processing services	-	204
	<b>2,330</b>	<b>787</b>

#### 9 Unrestricted Funds

	2025	2024
	£	£
At 1 April 2024	318,409	339,867
Deficit of expenditure over income	(9,628)	(14,608)
Transfer to Missions Fund	(5,620)	(6,500)
Transfer to Fellowship Fund	-	(350)
At 31 March 2025	<b>303,161</b>	<b>318,409</b>

The Unrestricted Funds represent the accumulated funds within the Church that have not been allocated to any defined purposes.

#### 10 Restricted funds

Restricted funds represent funds within the Church that have been allocated to certain specific purposes. There have been movements in the restricted funds operated by the Church and an analysis of these movements is set out in the following tables.

	Note	Opening balance at 1 April 2024	Transfers from Unrestrict ed Funds	Transfers from Restricted Funds	Increase in the fund	Payments from the fund	Closing balance at 31 March 2025
		£	£	£	£	£	£
Fellowship fund		13	-	-	-	-	13
Missions fund	12	200	5,620	-	-	(5,620)	200
Sabbatical fund		2,300	-	-	-	-	2,300
Special offerings	13	-	-	-	2,333	(2,333)	-
		<b>2,513</b>	<b>5,620</b>	<b>-</b>	<b>2,333</b>	<b>(7,953)</b>	<b>2,513</b>

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## Financial Statements for the year ended 31 March 2025

The closing balance on total restricted funds did not change during 2025.

The purpose of each restricted fund is as follows:

Fellowship fund	This is a discretionary fund controlled by the pastor and is used to alleviate financial suffering within the Church.
Missions fund	The Church aims to tithe its income and this fund is used to receive transfers from Unrestricted Funds and make payments to missionary organisations. An analysis of the payments made from this fund is set out in note 13 to the accounts.
Sabbatical fund	This fund has been set up to finance the Sabbatical leave of the Pastor.
Special offerings	Offerings for special purposes are held and paid out from this fund. An analysis of the donations made to this fund is set out in note 14 to the accounts.

### 11 Stipend and Salaries

The Pastor and the Children & Family Worker receive remuneration from the Church. The amounts are as follows:

	2025	2024
	£	£
Stipend	<b>32,760</b>	31,092
Children & Family Worker	<b>15,310</b>	13,797
	<b>48,070</b>	44,889

### 12 Baptist fund

The Church is affiliated to the Baptist Union of Scotland and as such pays an annual contribution to this organisation.

### 13 Mission fund

Payments from the Mission fund during the year were made to the following individuals and organisations:

	2025	2024
	£	£
Uganda mission for the Katwe families	<b>2,400</b>	2,400
OMF (for the support of Bee and Blaise)	<b>1,000</b>	1,180
Scripture Union Scotland	<b>720</b>	720
MAF (for the support of the Wunderli Family)	<b>500</b>	500
Scripture Union Ukraine	<b>300</b>	200
OMF Japan	<b>300</b>	100
Glasgow City Mission	<b>200</b>	600
Steadfast Global	<b>200</b>	600
Message Trust (for the support of ██████████)	<b>-</b>	200
	<b>5,620</b>	6,500

# Castlehill Baptist Church SCIO

## Financial Statements for the year ended 31 March 2025

### 14 Special offerings

	2025	2024
	£	£
Uganda mission for the Katwe families	725	367
Tear Fund	621	-
BMS Harvest Offering	420	430
Glasgow City Mission	342	-
Steadfast Global	225	100
OMF (for the support of [REDACTED])	-	115
MAF	-	115
Scripture Union	-	60
OMF Japan	-	40
	<b>2,333</b>	<b>1,227</b>

### 15 Cash flow

The following analysis reconciles the closing bank and cash balances to the opening bank and cash balances by showing the flow of cash funds for the year.

	£	£
<b>Bank and cash balances at 1 April 2024</b>		<b>83,651</b>
<b>Deficit for the year</b>	(15,248)	
<b>Accounting transactions not involving the movement of funds:</b>		
Depreciation charge	6,734	
		(8,514)
<b>Purchase of Fixed Assets</b>		(1,499)
<b>Other Movements in Working Capital:</b>		
Increase in Creditors	1,543	
		1,543
<b>Bank and cash balances at 31 March 2025</b>		<b>(8,470)</b>
		<b>75,181</b>

### 16 Pitter Patter

The cash balance for Pitter Patter was £512.58 on 31 March 2025. The incoming and outgoing funds generated by Pitter Patter activities have not been included in these accounts as comprehensive records were not maintained. A cash book has been introduced, and a financial summary of Pitter Patter activities should be available in future.