
Scottish Charity SC051157 (Nairn Baptist Church SCIO)
Trustees' Report and Financial Statements
Year ended 31 December 2023

Nairn Baptist Church

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**Nairn Baptist Church
Church Information**

Trustees	Dawn Allmond – stood down Mar 2023 at end of term Mairi Gough – moved away April 2023 Magdalene Maclean David Nicol Sarah Prior-Sanderson Andrew Ross Mairi Ross Jonathan Turner
Address	Nairn Baptist Church, c/o 8 Elm Grove, Nairn, IV12 4SN
Bankers	Bank of Scotland 73 High St, Nairn, IV12 4BS
Solicitors	Alan Holloway Solicitor & Notary Public Director Diakoneo Legal Services Limited 48 Speirs Wharf Glasgow G4 9TH
Independent Examiner	Delny Ltd Gordonville, Delny, Invergordon, IV19 0NA

Nairn Baptist Church – Report of the Trustees

The Trustees are pleased to present their report together with the financial statements of the Church for the year ended 31 December 2023.

Status of the Charity and Governing Document

Nairn Baptist Church is a Scottish Charitable Incorporated Organisation (**Scottish Charity SC051157**).

Aims and Affiliation

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world. The Church is affiliated with the Baptist Union of Scotland.

Trustees and Office Bearers

The Church is congregational in policy and its day to day running is undertaken by the Trustees. Trustees who have served through this year are as follows: -

Dawn Allmond (Deacon)
Mairi Gough (Deacon)
Magdalene Maclean (Deacon)
David Nicol (Deacon)
Sarah Prior-Sanderson (Deacon)
Andrew Ross (Treasurer)
Mairi Ross (Deacon)
Jonathan Turner (Minister)

TRUSTEE REPORT FOR the year 2023

LEADERSHIP CHANGES

The leadership team saw 2 changes due to established leaders stepping down in the early part of the year.

REVIEW OF THE YEAR

In 2023, the church marked the Induction and Ordination of a new minister – settling a period of training and consultation over three years. This was therefore a new season of ministry where there was also freedom from covid restrictions so the programme for the year could go ahead as planned.

During the year, we retained the overall mission statement of “Faith for today: Living and sharing the love of Jesus”.

In our last report, we noted the following as key guides to our planning: -

- Prayer and the connection to witnessing to others.
- Wellbeing 23:3 (our expression of Renew Wellbeing)
- Consideration of buildings and space in the town for ministry (including Wellbeing 23:3)
- Continuing to care well for those in our fellowship in greater need.
- Developing community engagement and connections as part of our outreach in the area.

1. PRAYER AND WITNESSING TO OTHERS

At various points through the year, we had an emphasis on prayer, but we specifically supported the Trypraying initiative around Easter time and worked alongside three other churches using the same materials in order to encourage Christian unity. Trypraying is a national charity which advertises throughout various parts of Scotland and the UK. This charity produces materials to be given away and some were able to use the brand and the material in their witnessing to others.

Overall, our emphasis for outreach and evangelism continues to be via a model of individual witness to family, friends and others around us. In addition, expressing faith through care and creative ventures has brought interest from many visitors over the year. Many spoke of accessing our website and it seems it has been helpful over the year.

2. WELLBEING 23:3 (an expression of Renew Wellbeing)

Our Renew Wellbeing work continues at the United Reformed Church in Nairn and has continued to be a source of social contact and support for a number in the church people as well as a reasonable number who don't attend our church, with most being church connected but still in need of the support offered. We continue to hope that the group becomes more well known to the wider community and especially to those in greater need. In addition to remaining open as much as possible each Monday to give continuity, we have done a further round of advertising and we have created a leaflet giving more information about the work and how a session runs. This has gone to local services and councillors.

We had the opportunity of running a small tent during the local Farmer's show and had a two-week period of information sharing and presence in the local library in the Autumn. We advertised in a widely distributed local magazine and have access to local NHS database. It has also been good to make contact with a professional with a remit for social prescribing and we hope to build on this. This group is one of our key ministries in connecting more widely so the hope is to remain able to offer this in the coming year. The movement also provides inspiration in our overall ethos to be a compassionate, non-judgemental and welcoming Christian community.

3. CONSIDERATION OF BUILDING SPACES IN THE TOWN

The vision has remained, to date, that we are seeking a presence on the High Street that is manageable for us and allows us to become better known and which can act as a space for our Renew Wellbeing work.

During the year, we have kept an eye on various properties and did investigate one in a little more detail but there has been nothing that has been a strong option for the church.

It is hoped that we can increase our energy on this action through this year.

4. FELLOWSHIP CARE

It has been important to us that we care well for our Church family at times of need and there has been a great deal of need through the year. Responding and supporting has been a privilege and blessing for us in our church family life. As would be expected, there are many informal networks and supports, but there has also continued to be some coordination of many small acts of kindness in giving meals at challenging times, offering necessary transport to hospital appointments, sending cards and keeping in contact with folk in various ways at points of need.

We anticipate the level of need continuing and so will continue our support. We would seek to be a people with a big heart for our own folk but also for others in the community who need support.

An enlightening and particularly interesting feature of the year was our need to adapt to the arrival of a lady who is profoundly deaf. We have been deeply enriched by this person being with us and one key method of supporting her in our Sunday services has been our use of speech to text which is then on the screen used by everyone. We recognise that there is more to be done and it is also very helpful that this lady uses text and email but we have all learned in the process.

5. DEVELOPING COMMUNITY ENGAGEMENT AND CONNECTIONS

Schools work – We have been delighted that it has been possible, since the start of 2023, to get back into Primary schools. This has been consistent for two of the Primaries that we would normally support so far and we are hopeful that the 3rd will soon have the chaplains back in.

We have also been invited back into the Secondary School – culminating in taking some assemblies around Christmas time. This is the first time in around 5 years so the group of the clergy who are involved including NBC hope to extend this work in the new year. The school have noted that they are looking for volunteering in various ways so there may be scope to do more in the Academy.

Easter – there was very positive working together by a number of churches as part of the easter celebrations which again include the very popular Easter sunrise service, led this year by the minister of NBC.

Community Centre Representation – During any year, the Community Centre hosts events for its users which is designed to demonstrate what each group offers and allows sharing of information and ideas. Our church took part in an informal discussion around the use of the building and also hosted a table giving some indication of our work and interests.

Farmer's Show – At fairly short notice, we managed to get a pitch at the local Farmer's Show and hosted a "rest-tent" alongside the United Reformed Church. The local reception to a joint-churches presence at the event was very positive.

Foodbank and Blythswood Shoe-Boxes – the church retains strong support for the Foodbank with direct involvement on a rota and in the giving of items. Our harvest service, in particular, was notable in giving many additional bags of food. In addition, we made up over 40 boxes for this year's Shoebox appeal.

Remembrance Services – as part of our developing profile, it was possible to be part of the planning for Armistice Day and, in the end, to lead and coordinate the war memorial service on Sunday 12th November.

Christmas season – This year, our theme was “home” and we worked towards giving out around 150 small, knitted houses as tree decorations and many painted stones with a scripture verse emphasising “Jesus as home”. We had a display in the local Community Centre and in the library where people could take these small items as free gifts, and this connected to our Sunday services over the period. As a conclusion to this work, we held a concert for the charity Highland Homeless Trust and in total (along with offerings from the URC) we raised £875.

Spotlight and advertising – this year, the minister of NBC has contributed to the widely distributed Spotlight magazine, and we went further in advertising our Renew Space as well as our Christmas programme.

Drawing from having a settled minister of the church, alongside the work and connections of the whole church, we have sought to increase our visibility in the town and engage as widely as possible through the year. We have sought to address some elements of greater need in our support for missions and giving to local charities.

6. OTHER

Wider Missions - During the year, we have kept up our support for BMS World Mission and we responded early in the year – corporately – to the Turkey/Syria Earthquake disaster.

Baptist Union - Our link with the Baptist Union of Scotland has remained strong with key points of connection being the Induction and Ordination services. The Minister also attended the annual Scottish Baptist Minister’s conference in June.

Children/young people and younger families – This is still an area of great concern to us as we have no children or young people at present. This is a focus of our prayers, and we are engaging with another church, in particular, about this. We continue to hope that our overall style and aim to be relevant will help alongside the further work in schools into the coming year. We seek to be ready each week to receive children and we have a safeguarding officer who oversees recruitment and the PVG process.

Website/technical – we seek to use as fairly modern methods, including some streaming/recording in our services and it has been good that our technical team has been strengthened a little bit through the year. This is, however, an area of some challenge for us and it would always be helpful to have more help.

CONCLUSION

As we move forward into 2024, we seek to draw from our period of prayer and will continue to press into: -

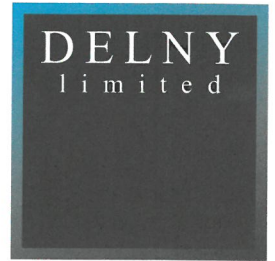
- The development of our Renew Wellbeing work by seeing a greater community connection.
- A more focussed search for suitable premises in the town and surrounding area this year.
- Arising from discussion at our church conference, to sustain our prayer focus within and beyond our church and to seek creativity and flexibility for our prayer initiatives.
- To continue to develop our church profile and visibility via church and minister activity (services, schools etc)
- To seek and consider models of replanting/re-starting that will help the church to see and gain experience of what change might look like
- To maintain our attention on our outward-looking schemes (charities, Blythswood, Foodbank, BMS, Farmer’s Show) and ensure these are well planned.
- To focus on our energy and plan well for creative ventures eg Christmas, next Easter



Jonathan Turner

On behalf of the Leadership Team

13-05-24



T A X A T I O N
C O N S U L T A N T S

Independent Examiners Report to the Trustees of Nairn Baptist Church SCIO Charity Number SC051157

I report on the accounts of the Church for the year ended 31 December 2023.

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. 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 Examiners Report

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 seeking 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 we do not express an audit opinion on the view given by the accounts.

Independent Examiners statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations: and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

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.

S. G. Ilett

**Stephen G Ilett LLB CTA DipPFS
For Delny Ltd**

13 March 2024

Nairn Baptist Church - SC051157

Balance sheet (Summary)

As at: 31 December 2023

	As at 31/12/2023	As at 31/12/2022
	£	£
Current assets		
Cash at bank and in hand	158,296.07	160,952.68
	<u>158,296.07</u>	<u>160,952.68</u>
Net current assets less current liabilities	158,296.07	160,952.68
Total assets less current liabilities	158,296.07	160,952.68
Total net assets less liabilities	158,296.07	160,952.68
Represented by		
Unrestricted		
Unrestricted - General fund	60,096.78	62,883.04
Designated		
Designated - Alpha Courses	274.85	274.85
Designated - Building Fund	21,569.64	21,569.64
Designated - Kraft Group	20.00	20.00
Designated - Special Events	(107.59)	(107.59)
Restricted		
Restricted - Baptist Missionary Society	90.00	200.00
Restricted - Building Fund Restricted	75,487.29	75,487.29
Restricted - Fellowship Fund	491.34	219.64
Restricted - Outreach Funds	—	22.05
Restricted - Special Collections	379.49	389.49
Restricted - Youth Fund	(5.73)	(5.73)
Funds of the church	158,296.07	160,952.68

Nairn Baptist Church - SC051157

Receipts and Payments Account

For the period from 01 January 2023 to 31 December 2023

	General fund	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts					
Receipts from generated funds	—	—	—	—	—
Voluntary income	43,647.70	—	2,370.55	46,018.25	49,330.83
Other receipts	—	—	—	—	28.46
Total receipts	43,647.70	—	2,370.55	46,018.25	49,359.29
Payments					
Cost of generating funds	—	—	—	—	—
Charitable activities	45,911.18	—	2,240.90	48,152.08	28,779.90
Governance costs	522.78	—	—	522.78	309.60
Other payments	—	—	—	—	—
Total payments	46,433.96	—	2,240.90	48,674.86	29,089.50
Surplus for the year	(2,786.26)	—	129.65	(2,656.61)	20,269.79
Transfers					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
Excess of receipts over payments before other gains /...	(2,786.26)	—	129.65	(2,656.61)	20,269.79
Net movement in funds after transfers	(2,786.26)	—	129.65	(2,656.61)	20,269.79
Reconciliation of funds					
Total funds brought forward	62,883.04	21,756.90	76,312.74	160,952.68	140,682.89
Total funds carried forward	60,096.78	21,756.90	76,442.39	158,296.07	160,952.68
Represented by					
Unrestricted					
General fund	60,096.78	—	—	60,096.78	62,883.04
Designated					
Alpha Courses	—	274.85	—	274.85	274.85
Building Fund	—	21,569.64	—	21,569.64	21,569.64
Kraft Group	—	20.00	—	20.00	20.00
Special Events	—	(107.59)	—	(107.59)	(107.59)
Restricted					
Baptist Missionary Society	—	—	90.00	90.00	200.00
Building Fund Restricted	—	—	75,487.29	75,487.29	75,487.29
Fellowship Fund	—	—	491.34	491.34	219.64
Outreach Funds	—	—	—	—	22.05
Special Collections	—	—	379.49	379.49	389.49
Youth Fund	—	—	(5.73)	(5.73)	(5.73)

Nairn Baptist Church - SC051157

Analysis of receipts and payments

Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Receipts						
Receipts from generated funds						
Receipts from generated funds						
1008 - Fundraising	—	—	—	—	—	—
Receipts from generated funds Sub-totals						
	—	—	—	—	—	—
Voluntary income						
1001 - Offerings	11,330.00	—	621.70	—	11,951.70	10,514.00
1002 - Gift Aid Offerings	25,810.00	—	100.00	—	25,910.00	30,463.00
1003 - Gift Aid Refunds	6,109.00	—	—	—	6,109.00	7,563.83
1005 - Donations Received	398.70	—	1,648.85	—	2,047.55	790.00
Voluntary income Sub-totals						
	43,647.70	—	2,370.55	—	46,018.25	49,330.83
Receipts from generated funds Totals						
	43,647.70	—	2,370.55	—	46,018.25	49,330.83
Other receipts						
Other receipts						
1004 - Bank Interest	—	—	—	—	—	28.46
1006 - Baptist Union Grant	—	—	—	—	—	—
1009 - Renew Wellbeing	—	—	—	—	—	—
1010 - Transfer from Deposit Account	—	—	—	—	—	—
Other receipts Sub-totals						
	—	—	—	—	—	28.46
Other receipts Totals						
	—	—	—	—	—	28.46
Receipts Grand totals						
	43,647.70	—	2,370.55	—	46,018.25	49,359.29

Payments

Cost of generating funds

Cost of generating funds

1227 - Fundraising Costs

Cost of generating funds Sub-totals

totals

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Cost of generating funds	—	—	—	—	—	—
Totals						
Charitable activities						
Charitable activities						
1201 - Minister's Remuneration	29,900.49	—	—	—	29,900.49	16,149.00
1202 - Housing Allowance & Council Tax	1,188.32	—	—	—	1,188.32	—
1203 - Advertising	420.00	—	—	—	420.00	626.07
1204 - Mission Support	335.00	—	630.00	—	965.00	1,040.00
1205 - Music & PA	1,251.34	—	—	—	1,251.34	864.68
1206 - Hall Rental & Insurance	5,850.90	—	—	—	5,850.90	4,523.95
1207 - Pulpit Supply	870.00	—	—	—	870.00	360.00
1208 - Stationery	—	—	—	—	—	—
1209 - Scottish Baptist Fund	1,596.00	—	—	—	1,596.00	1,596.00
1210 - Sundry	290.00	—	450.00	—	740.00	949.65
1211 - Sunday School	—	—	—	—	—	—
1212 - Donations	700.00	—	1,138.85	—	1,838.85	170.00
1213 - Outreach Expenses	453.45	—	22.05	—	475.50	600.00
1216 - PAYE	(379.20)	—	—	—	(379.20)	25.11
1217 - Car Allowance & Mileage	386.10	—	—	—	386.10	216.00
1218 - Book Allowance	—	—	—	—	—	—
1219 - Catering	117.75	—	—	—	117.75	—
1220 - Telephone	—	—	—	—	—	—
1221 - Pension	2,691.03	—	—	—	2,691.03	1,453.44
1224 - Youth	—	—	—	—	—	—
1225 - Creche	—	—	—	—	—	—
1228 - Conference Costs	240.00	—	—	—	240.00	75.00
1229 - Interim Moderator	—	—	—	—	—	131.00
Charitable activities Sub-totals	45,911.18	—	2,240.90	—	48,152.08	28,779.90
Charitable activities Totals	45,911.18	—	2,240.90	—	48,152.08	28,779.90
Governance costs						
Governance costs						
1223 - Accounts	522.78	—	—	—	522.78	309.60
Governance costs Sub-totals	522.78	—	—	—	522.78	309.60
Governance costs Totals	522.78	—	—	—	522.78	309.60
Other payments						
Other payments						
1230 - Building	—	—	—	—	—	—
Other payments Sub-totals	—	—	—	—	—	—
Other payments Totals	—	—	—	—	—	—

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Payments	46,433.96	—	2,240.90	—	48,674.86	29,089.50
Grand totals						