

**Report to the
trustees/members of**

**Registered charity
number**

**On the accounts of the
charity for the period**

Set out on pages

Independent examiner's report on the accounts

Kirriemuir Free Baptist Church

SC008122

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
06	April	2024	to	05	April	2025
1 to 3					(remember to include the page numbers of additional sheets)	

**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 (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 2006 Accounts Regulations. 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 view given by the accounts.

**Independent examiner's
statement**

In the course of my examination, no matter has come to my attention 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, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**

Date:

3 December 2025

Name:

**Relevant professional
qualification(s) or body
(if any):**

Address:

TRUSTEES REPORT 2024-2025

KIRRIEMUIR FREE BAPTIST CHURCH

Current Trustees:- [REDACTED] Secretary)

[REDACTED] (Treasurer)

[REDACTED]

[REDACTED]

Trustee stepping down :- [REDACTED] – due to ill-health , she stepped down and as of yet , a replacement has not been appointed .

The church has continued meeting every Sunday throughout the year.

The Trustees met face to face in September to agree an action plan . The following matters have all now been dealt with ; Health and Safety survey and signage, emergency lighting, electrical safety survey and sign off and fire safety update and escape plan. We have also spent a lot of time and money upgrading the main entrance making it more accessible . We received 2 separate monetary gifts in support of this. We also released the funds we had invested in Green Pastures. We are also in the process of undertaking roof repairs and clearing guttering before Winter .

We have 2 new couples who have been added to the membership and regular giving has increased to a positive level. We continue to support 5 Missionary Societies monthly and invite speakers several times a year to update us on progress . During the summer we held a 3 day children`s holiday club locally which was successful and the weekly session both in a primary and secondary school continue during term time.

New Treasurer took over in December 2024 and a new Independent reviewer also this year . The OSCAR lead person has also been changed and several policies and how we record things have been updated. We have also paid for a Copyright license so can now use a wider range of music and genres .

[REDACTED]

Trustee

18/12/25

Scottish Charity No: SC008122

FREE EVANGELICAL BAPTIST CHURCH KIRRIEMUIR

Statement of Balances as at 5 April 2025

	current 2025	(prior) 2024
Investment		
Loan Stock in Green Pastures(redeemed 25/2/25)	0.00	12,000.00
Bank and cash in hand		
Opening balances	7,014.73	12,893.87 ¹
Surplus/(Deficit) for year	11,760.01	(5,879.14)
Closing balance of Bank and cash in hand	18,774.74	7,014.73
Total assets	18,774.74	19,014.73
Reserves		
General funds ¹	18,774.74	19,014.73
Designated funds	0.00	0.00
Total Reserves¹	18,774.74	19,014.73

¹ unrestricted

In addition to the above the church also owns the church building which at the last Insurance assessment was valued at **£739,774**

NB: This figure represents an assessment of the approximate cost, using techniques and materials that allow the building to be sympathetically repaired or replaced to a similar form to the existing structure using materials that are substantially the same as the original but may not be of the same period. The building is made from red sandstone.

**FREE EVANGELICAL BAPTIST CHURCH KIRRIEMUIR (NOW KNOWN AS
KIRRIEMUIR FREE BAPTIST CHURCH)**

Scottish Charities No: SC008122

Receipts and payments Account for the year ended 5 April 2025

		Current	Prior
		2024-2025	2023-2024
	£	£	£
INCOME			
Church Offerings		17,485.10	20,350.48
Gift Aid recovered		3,278.63	3,561.48
Green Pastures Investment redemption		12,487.25	0.00
Individual ET payment (rest in offerings)		<u>16.00</u>	<u>0.00</u>
		<u>33,266.98</u>	<u>23,911.96</u>

EXPENDITURE

Minister

Minister`s Salary(pd monthly)	13,100.00	12,000.00	
Minister`s Income tax and NI	623.60	0.00	
Minister`s Pension Contributions	<u>583.72</u>	14,307.32	<u>1,170.85</u> 13,170.85

Donations from the Church

Regular Missionary Society Donations	<u>1,500.00</u>	1,500.00	<u>5,220.00</u> 5,220.00
Visiting Preachers		1,050.00	1,450.00
Light & Heat		1,541.40	1,216.20
Insurance		812.08	785.87

FREE EVANGELICAL BAPTIST CHURCH KIRRIEMUIR

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