

Charity number SC010157

**CROWN TERRACE BAPTIST CHURCH**  
**ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 30 SEPTEMBER 2022**

## Receipts and payments accounts

For the period  
from

Day Month Year  
01 October 2021

to

Day Month Year  
30 September 2022

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	74,677	4,530			79,207	72,280
Legacies					-	
Grants		4,000			4,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	2,490				2,490	2,660
Rents from land & buildings	3,660				3,660	3,000
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>80,827</b>	<b>8,530</b>	<b>-</b>	<b>-</b>	<b>89,357</b>	<b>77,940</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	9,551
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,551</b>
<b>Total receipts</b>	<b>80,827</b>	<b>8,530</b>	<b>-</b>	<b>-</b>	<b>89,357</b>	<b>87,491</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	75,041	7,595			82,636	59,202
Grants and donations	12,650	1,840			14,490	13,513
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>87,691</b>	<b>9,435</b>	<b>-</b>	<b>-</b>	<b>97,126</b>	<b>72,715</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	1,367				1,367	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>1,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,367</b>	<b>-</b>
<b>Total payments</b>	<b>89,058</b>	<b>9,435</b>	<b>-</b>	<b>-</b>	<b>98,493</b>	<b>72,715</b>
<b>Net receipts / (payments)</b>	<b>(8,231)</b>	<b>(905)</b>	<b>-</b>	<b>-</b>	<b>(9,136)</b>	<b>14,776</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(8,231)</b>	<b>(905)</b>	<b>-</b>	<b>-</b>	<b>(9,136)</b>	<b>14,776</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	29,025	1,092			30,117	15,341
	Surplus / (deficit) shown on receipts and payments account	(8,231)	(905)			(9,136)	14,776
						-	
						-	
	Cash and bank balances at end of year	20,794	187	-	-	20,981	30,117
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	COIF Global Equity Fund	General	23,120	25,472
	COIF Ethical Investment Fund	General	27,649	29,702
	COIF Property Fund	General	23,321	21,145
		Total	74,090	76,319

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Heritable property	General		300,000	453,743
	Manse property interest	General	82,612	82,612	82,612
	Fixtures and fittings	General	32,493	8,611	10,129
	Audio and computer equipment	General	24,517	1,104	159
		Total	139,622	392,327	546,643

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	Defined Pension fund employer debt	General		27,100
		Total	-	27,100

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

[Redacted Signature]

12/12/22

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	Oct	2021		30	Sept	2022

Reference and administration details

Charity name	Crown Terrace Baptist Church
Other names charity is known by	
Registered charity number	SC010157
Charity's principal address	
	Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year



## APPENDIX 1

### Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	The Trustees are the deacons and the treasurer and secretary (should these not be deacons at any time). Deacons are nominated from the membership and elected by the church members. If a treasurer and/or secretary is to be appointed from outside of the deacons, the appointment is made by members at a church meeting.

### Objectives and activities

Charitable purposes	The advancement of the Christian faith primarily in Aberdeen and also throughout Scotland and the rest of the World by all means consistent with the teachings of the Christian Bible.
Summary of the main activities in relation to these objects	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.

### Achievements and performance

Summary of the main achievements of the charity during the financial period	<p>The deacons of the church, together with Rev Gary Smith, have led the church in its ongoing ministry within Aberdeen city centre.</p> <p>This year has been one of adjustments as we continue to come out of lockdown measures and see what is possible within church life and our work in the community. We have managed to have weekly services in the building throughout the year and gradually improved our live streaming capabilities so that those who cannot manage along to the building can still join with us. The daily emails which began at the start of the pandemic have continued, though streamlined down to daily thoughts and prayer points with a church news section on a Sunday but continue to provide continuity in these changing times.</p> <p>The Quay drop-in for the homeless has continued throughout the year as a takeaway service from the front doors of the church with the average number attending being in the mid-20's. The Pop Up Cafe has also met weekly in the church, with similar numbers, and has provided an important social activity for many vulnerable and lonely people in the community.</p> <p>A big development in church life during the year has been through offering support and help to seekers of asylum who were being accommodated in a hotel near the church. This has involved hosting events to find out what the needs of these gentlemen are (language classes, clothing, leisure activities, digital connectivity, etc). We have started English classes for some of them, involved others in weekly football games, provided clothing, phones and computers.</p>
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## Summary of the main achievements of the charity during the financial period

Our minister continues as chaplain to the staff and clients of Aberdeen Foyer, an organisation providing a variety of support services to around 80 staff and 250 vulnerable people at any one time within the area. He is the honorary Baptist Chaplain for the University of Aberdeen.

We continue to give significant financial support to BMS World Mission and support the Anurag Ministry of the Maharashtra Baptist Society in Mumbai, India, in work with orphans and street children. The church remains affiliated to the "Dignity" project established by BMS World Mission which seeks to create awareness of the problems of gender based violence at home and abroad and identify ways of addressing this. We have also continued to support the work of Stella's Voice and some other local and global mission and ministry initiatives

We actively promote wider use of our premises where this might be of interest or assistance to the community at large. In the year under review, the Aberdeen Chinese Church have continued to hold weekly services in the building and other organisations, including global Language Services, have returned to using the premises.

The income of the church has been maintained at a level consistent with recent years. There are no concerns over the financial sustainability of the church as a charity and the Trustees consider it appropriate to adopt the going concern basis for the financial statements.

## Financial review

### Brief statement of the charity's policy on reserves

It is the policy of the Church to maintain sufficient reserves to meet future anticipated requirements for investment in and maintenance of the church property and to meet any liabilities arising. Unrestricted funds not required for these purposes or committed to working capital are available for general use.

### Details of any deficit

There were no funds in deficit at the end of the financial year and this remains the case. The Trustees are confident that the church is financially stable and consider it is appropriate to report on a going concern basis.

### Donated facilities and services (if any)

In common with most churches, the church benefits substantially from the contribution made by volunteers who give their time and talents willingly for the benefit of the activities of the church. All areas of church life rely on the contribution of volunteers and much of the activity would be unable to continue were it not for the commitment shown.

## APPENDIX 1

### Other optional information

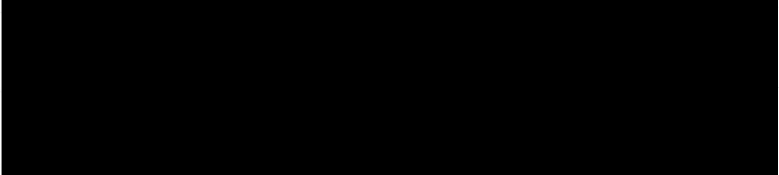
During the year the church settled the outstanding liability relating to prior year Defined Benefit Pension Scheme obligations and so this is no longer reflected in the Statement of Balances.

A new Scottish Charitable Incorporated Organisation named "Crown Terrace Baptist Church 2022" was established on 27<sup>th</sup> July 2022 with registered charity number SC051877 and the assets and undertaking of the church were transferred to this new legal entity on 30<sup>th</sup> September 2022. An application has been submitted to OSCR for the dissolution of this charity and that will be completed once all of the conditions of satisfaction for dissolution have been met.

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	
Position (e.g. Chair)	
Date	CHAIR 12 <sup>TH</sup> DECEMBER, 2022.



## Section C Notes to the Accounts

### C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

See individual funds analysis

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Baptist Union of Scotland	Institution	Monthly	3,600
Baptist Missionary Society	Institution	Monthly + 1	4,470
Scottish Baptist College	Institution	Monthly	1,800
Maharashtra Baptist Society	Institution	4	2,920
Stella's Voice	Institution	1	500
Baptist Union of Great Britain	Institution	1	300
Others	Institution	Various	900
Total			14,490

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

### C3b Trustee remuneration - details

Authority under which paid	£
Salary and pension payments to [REDACTED] in his capacity as Church Pastor	46,239

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

On 30th September 2022 the entire assets and undertaking of the charity were transferred to Crown Terrace Baptist Church 2022 (SC051877) - this is a SCIO formed for the purpose of continuing the activities which were previously carried out by this charity. As a merger accounting approach will be adopted, no disposal or transfer of assets is shown in these financial statements.





## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	74,677				74,677	70,690
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments excl land and buildings	2,490				2,490	2,660
Rents from land & buildings	3,660				3,660	3,000
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>80,827</b>	-	-	-	<b>80,827</b>	<b>76,350</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	9,551
<b>Sub total</b>	-	-	-	-	-	<b>9,551</b>
<b>Total receipts</b>	<b>80,827</b>	-	-	-	<b>80,827</b>	<b>85,901</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	75,041				75,041	59,166
Grants and donations	12,650				12,650	12,650
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>87,691</b>	-	-	-	<b>87,691</b>	<b>71,816</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	1,367				1,367	
Purchase of investments					-	
<b>Sub total</b>	<b>1,367</b>	-	-	-	<b>1,367</b>	-
<b>Total payments</b>	<b>89,058</b>	-	-	-	<b>89,058</b>	<b>71,816</b>
<b>Net receipts / (payments)</b>	<b>(8,231)</b>	-	-	-	<b>(8,231)</b>	<b>14,085</b>
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>(8,231)</b>	-	-	-	<b>(8,231)</b>	<b>14,085</b>

#### Nature and purpose of funds

The general funds are applied in achieving the church objectives of seeking to make Christ known through worship, prayer, fellowship, service and witness that we may grow in the knowledge and love of God and be more able to fulfill our part in the mission of the whole Church.

## Crown Terrace Baptist Church

SC010157

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Quay Funds	Anurag contributions	BMS contributions	Refugee support		
<b>Receipts</b>						
Donations		970	175	3,385	4,530	1,590
Legacies					-	
Grants				4,000	4,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	970	175	7,385	8,530	1,590
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	970	175	7,385	8,530	1,590
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	342			7,253	7,595	36
Grants and donations		970	870		1,840	863
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	342	970	870	7,253	9,435	899
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	342	970	870	7,253	9,435	899
<b>Net receipts / (payments)</b>	(342)	-	(695)	132	(905)	691
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	(342)	-	(695)	132	(905)	691

## Nature and purpose of funds

Quay Funds - these funds are provided to assist in the funding of our ministry to provide for homeless and vulnerable people in our local community. No balance remains on the fund at the end of the period.

Anurag contributions - these are funds provided for the support of the Anurag ministries of the Maharashtra Baptist Society in India. There is no balance on the fund at the end of the period.

BMS contributions - these are contributions made for the purpose of supporting the work of the Baptist Missionary Society. The balance on the fund at the end of the period is £55.

Refugee Support - this holds grants and donations made to support the work with refugees who have been placed in accommodation close to the church. The balance on the fund at the end of the period is £132 of which £38 is the remaining balance of grant funding received from ACVO.



# OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2							
<b>Report to the trustees/members of</b>	Crown Terrace Baptist Church						
<b>Registered charity number</b>	SC010157						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	21	to	30	09	22
<b>Set out on pages</b>	1-10 (commencing with R&P statement)					(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	<p>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 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.</p>						
<b>Basis of independent examiner's statement</b>	<p>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.</p>						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention (other than that disclosed on the attached page)*</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, [REDACTED] be drawn in order to enable a proper understanding.</li> </ol>						
<b>Signed:</b>	[REDACTED]						
<b>Name:</b>	[REDACTED]						
<b>Relevant professional qualification(s) or body (if any):</b>	[REDACTED]						
<b>Address:</b>	[REDACTED]						
	[REDACTED]						

Date: 13 DECEMBER 2022

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.