



Atholl Baptist Centre SCIO

(Scottish Charities Incorporated Organisation)

Trustees Report and Financial Statements

Year ended 31st December 2024

Scottish Charity Number: SC015113

Table of contents

- Organisation Details – Page 3
- Trustees Report – Page 4
- Independent Examiner’s Report – Page 9
- Accounting Policies – Page 10
- Statement of Financial Activities as at 31st December 2023 – Page 11
- Balance Sheet as at 31st December 2023 – Page 12
- Notes to the Financial Statements – Page 13

Status of Charity and Governing Document

Atholl Baptist Centre SCIO is registered as a Scottish Charity Incorporated Organisation (Number SC015113). It is governed by its Constitution.

Principal and Registered Office

Atholl Baptist Centre SCIO, Atholl Road, Pitlochry, Perthshire PH16 5BX

Bankers

Bank of Scotland, 76 Atholl Road, Pitlochry PH16 5BW

Trustees and Office Bearers

Statement on risk

The Trustees have continued to monitor the major risks to which the organisation is exposed and are putting in place systems to mitigate these risks. These include funding and financial viability; handling of money systems; procedures and protocols; physical safety of employees and users; the condition of the premises; litigation; employers' liability and public liability insurance is in place.

Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the charity's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the charity and comply with relevant disclosure requirements.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Aims and Affiliation

The objects of the Charity include:

- a) To promote and facilitate Christian education and training and wider educational opportunities through the conference centre and residential facilities. To provide facilities that can meet the diverse range of needs of individuals or groups from all parts of society who wish to come to a Centre with a Christian ethos.
- b) To promote equality and inclusivity, particularly for those with complex needs such as physical and psychological disabilities. To help to bridge the gap between the able-bodied and the handicapped, the socially secure and the needy.
- c) To relieve poverty in the local community through running the local Foodbank and Food Share Scheme. To promote community development and civic responsibility and encourage social interaction.

Report of the Trustees for Year to 31st December 2024

The Board of Trustees met on ten occasions during the year, six on Google Meet and four at the Centre, to monitor the work of the charity. In addition, the Trustees met on three occasions.

Appointment of Trustees

At the Annual General Meeting held at the Centre on 21st June 2023, the following Trustees retired in accordance with Article 20.2 in the constitution: [REDACTED] They were reappointed as Trustees under Articles 22-23. The following were confirmed as Office-bearers: [REDACTED]

[REDACTED] The other Trustees are [REDACTED] [REDACTED] retired as a Trustee at the end of December 2024 after many years of faithful service as a Trustee of the Centre and on account of his advanced age and increasing health issues. We are grateful to him for his service and appreciate all he has done for the work of the Centre over the years.

Achievements and performance

There was no substantial improvement in the level of residency take-up or increase in financial income at the Centre during 2024. The year has been an exceptionally challenging one. We continued to maintain a strict control on our outgoings in order to protect our ability to sustain our core ministries. Once again, the rise in costs made it necessary to raise our charges. However, although we believe we retain our competitive edge, inflation and the increased cost of living generally has meant fewer groups are now able to use facilities like those at the Centre. As a result of the fall in residential stays, the Centre lost money in seven of the twelve trading months in 2024. We reported last year that "The future of the Centre's ministries ... is dependent on us reaching the level of income that would secure our financial viability." In spite of all our efforts to attract people and those in the key demographic of disabled groups to the Centre, it has not proved possible to turn this situation around and attract sufficient new bookings. To compound our difficulties, a few community groups have had to withdraw from using the Centre due to their own funding being reduced or withdrawn.

One area of our ministry that has continued to attract an encouraging level of external support is the Highland Perthshire Foodbank and the Community Larder. The local Co-op has been very supportive in providing Food for the Larder and a grant for the Foodbank. This aspect of our work has provided much needed practical help for individuals and families in the area throughout the year. For a few months, the lack of available funds meant that the assistance the Foodbank was able to offer had to be restricted and cut back. Nevertheless, with the support of many in the local community, funds recovered to ensure the continuation of this vital ministry. As a result of recent challenges, a small group has come up with creative ideas to restructure this ministry in order to maximise the assistance that it can offer to needy individuals and families. We are grateful to our staff and to the many volunteers who help to sustain this ministry of love and compassion to those in need.

In spite of the serious challenges we have faced throughout the year, many groups and individuals have been helped through the ministry of the Centre. We have welcomed groups and guests who have stayed at the Centre and the many community groups that use the centre throughout the week. We participated in the Warm Places initiative once again and held our annual Christmas Day Community Lunch which was attended by over sixty people who otherwise would have spent the day on their own. The lunch was supported by several local businesses, and we appreciate the way in which they have supported this local community event.

We are deeply grateful for grants and bequests that have helped to sustain the Centre's ministry. But the Trustees have recognised that there is a limit to what we can reasonably hope and expect from such sources. As a result of the low level of income we've been able to generate, it has not been possible for us to sustain the level of reserves expected by OSCR of the charity. Our continuing precarious financial situation has placed a real burden on the limited number of staff who share with us in our ministry. There has always been too much work for them to do and too few of them to accomplish it. We appreciate the work of the manager and staff along with the many volunteers who have assisted them for their sacrificial commitment and dedicated support of the Centre's ministry. The Trustees have likewise also served the Centre through their sacrificial commitment, dedication and oversight of the work. However, a number of issues have caused us to focus on how the Centre's objectives might best be served in the future. Many of our Trustees are advancing in years and some have indicated their desire to retire from this responsibility. We are now facing the fact that we are operating with the minimum number of Trustees allowed by our constitution and have been unsuccessful in finding new and younger Trustees with the vision, energy and commitment to join us. The difficulties we have encountered in a number of areas of the Centre's life have persuaded us that the governance model under which we operate with Trustees from different areas in the country and a small staff locally is practically untenable. A new model must be found for the work of the Centre to move forward more efficiently and fruitfully.

For some time now, we have desired a closer practical relationship with Pitlochry Baptist Church. The people in the local community don't make any distinction between the Church and the Centre, seeing both entities as one. As the Centre has found itself increasingly focused on community groups and activities locally, there has clearly been the potential for an overlap with the community focused ministries of the Church. This overlap might well have resulted in the development of unintentional areas of conflict and this we wanted to avoid. The Trustees and the leadership of the Church met and shared openly where they felt the Lord was leading each of them in terms of future ministry. We found ourselves quite wonderfully being of one mind and spirit in wanting to develop closer relationships and sensing the need to develop a common vision. This was a "kairos" moment and a small steering group was set up to develop our thoughts and plans. As a result, we have sensed that the Lord is leading us in the development of a fresh shared vision that will continue to fulfil many of the objectives of the founding fathers of the Centre. The moment has come to integrate the two entities of Church and Centre into a new SCIO where the leadership and oversight would be located locally, and the ministry of both bodies merged in order to strengthen and open up new ministry possibilities in the local area.

The outcome of our shared discussions has been accepted by the Trustees of the Centre and the members of Pitlochry Baptist Church. The Trustees are now working to fulfil the following challenges:

- To ensure that we have sufficient funds to dissolve Atholl Baptist Centre SCIO in a credit situation so that we can avoid the problems that would accrue should we become bankrupt.
- To pay back the ten-year loan we received from the Baptist Building Fund in 2017 which currently stands at £15,000.
- To ensure we have the funds to meet our obligations to staff in terms of redundancy payments.
- To formally gain the agreement from O.S.C.R. to dissolve the SCIO according to their rules.
- To hand over the premises and its contents to Pitlochry Baptist Church with the agreement and support of the Baptist Union of Scotland.
- To give thanks to God for all that He has accomplished over the 56 years since the Centre's foundation and look forward with hope and expectancy to all that God will continue to do through the new united charity.

We have been grateful to everyone who has supported the work of the Centre through their prayers, their financial support and their practical support over the past 56 years. The ministry of the Centre has not come to an end but has entered into a new phase. God is doing a new thing to enable our ministry to

continue and develop the coming years. We record our thanks to all who have stood behind the Centre and its ministries and our sincere thanks to God for all His faithfulness and loving support.

“To God be the glory, great things He has done”

During the year, the Centre received grants and donations from:

- Heartlands Kids Club Charity
- Garfield Weston Charitable Trust
- Pitlochry Church Lunch Group
- Baptist Churches for the Hoist Fund
- Perth and Kinross Community Investment Fund
- Coop Local Community Fund
- Arnold Clark Charitable Fund
- Enchanted Forest Charitable Fund
- Warm Welcoming Fund
- Fishers Hotel
- Green Park Hotel Fund

Groups who came from beyond Pitlochry to use the residential facilities of the Centre in 2024 included:

- SACHD
- Bonar Trust
- Etape Caledonia Cycle Event
- Inverness Mountaineering Club
- Philipp Project
- Life Plus Church
- St Silas Church
- Reformed Baptist Church
- Scottish Network Churches
- Quakers
- Ps and Gs Church Student Group, Edinburgh
- COOL Youth Fellowship
- Perthshire Brass

The Centre also had bookings for the Chalet, Flat and the Darach self-contained apartment throughout the year on a self-catering basis.

Community Groups using the Centre's facilities in 2024 included:

- Pitlochry and Moulin Community Council
- Pitlochry U3A
- Pitlochry In Bloom
- Pitlochry Baptist WA Soup Lunch
- Christians Against Poverty
- DVLA
- Eagle Ski Club
- Enchanted Forest
- North Perthshire Recovery Café
- Perth Autism Support

- Renew Wellbeing
- Sight Scotland Veterans
- SNP Local Group
- Pete Wishart Surgery
- John Swinney Surgery

Repairs, Upgrading, Refurbishment and Development

The Trustees are aware of the need to have an ongoing programme to address the integrity of the physical estate and to be looking to make the structural changes necessary to respond to changes in the provision for those using the building. Work undertaken during the year included:

- Refit of the Food Bank store: Shelving installed and a ladder to the first-floor storage area put in place.
- After the EICR test was carried out, two significant electrical upgrades took place including a new electrical supply to the commercial clothes dryer.
- A new double electrical socket was installed in the main kitchen to provide for a recently purchased large oven.
- The unused telephone booth in the reception area has been removed. The light switches in the wall of the booth were relocated to the Centre office.
- Plumbing: Remedial work has been carried out in the public toilet areas, both male and female. Remedial work on the Kirkview flat bathroom taps and an outside tap has been carried out. A number of radiator valves were replaced.
- Repair work has been carried out on the side gate.
- Repair work on the Biomass boiler has been carried.
- A number of new signs on the building and in the grounds have been put in place, including Changing Places Toilet signs.
- A new dishwasher unit with adjoining stainless-steel units and sinks have been purchased for insulation in early 2025.

Principal sources of funding

The Charity mainly receives income from fees for residential and non-residential accommodation. In addition to this, significant donation income was also received from several sources. We are pleased to have retained regular supporters who gift us annually, most of which is Gift Aided. We have also received various grants as shown in the accounts for capital projects.

Results for the year

The financial statements for the year are set out on the following pages. The Statement of Financial Activities generated a surplus of £15.5k (2023: deficit of £20.5k). Total income of £174.0k was 22.8% above the previous year. Donations accounted for the main component of the increase which contributed £33.0k of the surplus above the previous year. Without this “exceptional” component revenue would have been similar to the previous year continuing the loss-making trend. Despite inflation, costs at £158.0k were 2.5% below the previous year. In order to complete the renovation projects, the Trustees agreed in 2017 to obtain a loan from the Baptist Building Fund of £60,000 repayable over a ten-year period. The outstanding balance amounted to £18,000 at year end.

Reserves

It is the preference of the charity to maintain unrestricted funds, that is, funds not committed or invested in fixed assets, at a level which equates to approximately three months of operating costs. The General Fund at 31 December 2024 shows a surplus of £55.4k (2023: £5.2k). Total reserves, including the net book value of fixed assets and balances on all funds improved by 9% to £423.7k.

Statement on risk

The Trustees have continued to monitor the major risks to which the company is exposed and are putting in place systems to mitigate these risks. These include funding and financial viability, include handling of money systems, physical safety of employees and users; the condition of the premises; litigation; employers' liability and public liability insurance is in place.

Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the charity and comply with relevant disclosure requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements: and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the charity's financial position. The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees and signed on its behalf by:



Chairman

Dated: 25/6/25

Independent Examiners Report

Independent Examiners Report to the Trustees of the Atholl Baptist Centre SCIO

I report on the accounts of the above-mentioned charity for the period to 31st December 2024 as set out on the attached pages.

Respective responsibilities of the Trustee 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 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 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 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 Examiners 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 to which in my opinion attention should be drawn, in order to reach a proper understanding of the accounts.

Date 30/1/2025

Atholl Baptist Centre SCIO

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Accounting Convention

The 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 Standards applicable in the UK and Republic of Ireland (FRS 102) amended 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of Financial Statements

The financial statements have been prepared on an accrual's basis.

Tangible Fixed Assets

The Centre has a lease for the land on which the heritable property sits which is stated at cost. The lease was entered for 99 years, and no rental is due to be paid. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Land	Nil
Heritable Property	99 Years straight Line

Stock

Stocks comprise pellet fuel for the boiler and are stated at the lower of cost or net realisable value.

Debtors and Creditors

Debtor and Creditor balances are stated at the amounts owing/owed at the Balance Sheet, taking account of the recovery of the debt.

Income Recognition

Income is recorded on an accrual's basis when the right to the income has been established.

Valuation of Donated Services

The Centre has a small group of volunteers who assist in several ways at the Centre. This contribution has not been quantified for the purposes of the accounts.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities as shown previously the funds are defined as follows:

General Funds comprise of income received for the objects of the company without further specified purpose and are available as general funds.

Designated Funds represent unrestricted funds which have been earmarked by the Trustees for specific purposes.

Restricted Funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Atholl Baptist Centre SCIO

Year to 31st December 2024

	General Fund £	Designated Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Donations and Legacies					
Donations	25,776		32,897	58,673	25,691
Gift Aid Refunds	2,765			2,765	1,502
Grants			11,318	11,318	18,938
Gift Aid Donations	4,760		3,520	8,280	8,474
Church Costs Reclaimed	2,193			2,193	3,060
Miscellaneous	5,153		793	5,946	8,033
	40,647		48,528	89,175	65,698
Charitable Activities					
Income					
Food/Accommodation	84,828		32	84,860	76,042
Expenditure					
Residential					
Staff Costs (Inc Volunteers)	56,454		883	57,337	58,961
Cost of Provisions (Inc Food Bank)	8,710		19,799	28,509	25,128
Utilities	25,007		260	25,267	25,516
Cleaning and Laundry	2,417		860	3,277	3,768
Rates and Insurance	2,924			2,924	3,907
Commissions Payable	1,662		6	1,668	4,578
Bad debts	210			210	
Other Charitable Activities					
Building Improvements					958
Repairs and Maintenance	6,322		2,264	8,586	7,488
Furniture and Equipment	360		11,430	11,790	6,247
Stationery and Postage	259			259	925
Telephone and Internet	1,957			1,957	2,062
Travel Costs	42		812	854	341
Advertising and PR	1,445			1,445	1,357
Bank Interest and Charges	61			61	319
Waste/Water Costs	1,751		260	2,011	2,103
Miscellaneous Expenses	3,434		1,636	5,070	10,490
Depreciation		6,681		6,681	6,303
Governance Costs					
Independent Examiners Fee					675
Accounting Fees	582			582	1,121
	113,597	6,681	38,210	158,488	162,247
Overall, Surplus/Deficit	11,878	-6,681	10,350	15,547	-20,507

Atholl Baptist Centre SCIO

Year to 31st December 2024

	General Fund £	Designated Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Current Assets					
Fixed Assets		367,483		367,483	349,984
Stock					
Debtors	5,661			5,661	1,764
HMRC Overpayments					1,160
Cash at Bank and In-hand	57,097		18,779	75,874	60,444
Total Current Assets	62,756	367,483	57,510	449,018	413,352
Liabilities					
Creditors Due in One Year	7,152			7,152	163
Pension Payments Due	209			209	520
Creditors Due in Subsequent Years			18,000	18,000	24,000
Total Liabilities	7,361		18,000	25,361	24,683
Net Current Assets	5,176	349,984	779	423,657	388,670
Total Funds of the Charity					
General Fund	55,395			55,395	5,176
Designated Fund		349,984		367,483	349,984
Restricted Funds			779	779	33,510
	55,395	367,483	779	423,657	388,670

For the year ending 31st December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities

The members have not required the company to obtain an audit of the accounts for the above year in accordance with section 476 of the Companies Act 2006 and the directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounts.

These financial statements have been prepared in accordance with the financial reporting standard for smaller entities and in accordance with the provisions applicable to the companies subject to the small companies' regime.

The financial statements were approved by the Board on _____ and signed on their behalf by:

Trustee/Company
Secretary

Atholl Baptist Centre SCIO

Year to 31st December 2024

Notes to the Financial Statements

Staff Costs and Numbers

	General Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Gross Salaries	50,602		50,602	52,126
Pension Contributions	1,862		1,862	1,743
Employers NIC	3,032		3,032	3,758
Other staff costs	958	883	1,841	771
	56,454		57,337	58,398

The average number of employees during the year was 3. (2023: 3) No employee received remuneration of more than £60,000.

Directors' Remuneration

No director received any remuneration or expenses within the year.

Net Income

Net income is stated after charging:	2024	2023
Depreciation	6,681	6,603
Loss on Sale of Assets	0	0

Taxation

No liability to corporation tax due to the company's charitable status.

Creditors: Amounts due within one year:

	General Fund £	Restricted Fund £	Total 2024 £
VAT	830		501
HMRC	310		659
Trade Creditors	35		163
Employers Pension	2,002		183
Pension Payments Due	334		520
	3,511		2,026

Debtors: Amounts owed within one year

	General Fund £	Restricted Fund £	Total 2024 £
Baptist Building Fund		6,000	6,000
Accounts Receivable	5,661		5,661
HMRC Credit Balance			
Petty Cash	218		218
	5,879	6,000	11,879

Creditors: Amounts due within one year:

	General Fund £	Restricted Fund £	Total 2024 £
VAT	830		501
HMRC	310		659
Trade Creditors	35		163
Employers Pension	2,002		183
Pension Payments Due	334		520
	3,511		2,026

Debtors: Amounts owed within one year

	General Fund £	Restricted Fund £	Total 2024 £
Baptist Building Fund		6,000	6,000
Accounts Receivable	5,661		5,661
HMRC Credit Balance			
Petty Cash	218		218
	5,879	6,000	11,879