

APPENDIX 1



Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	29	March	2023		28	03	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Pathhead Baptist Church
Other names charity is known by	
Registered charity number	SC016590
Charity's principal address	

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			
13			
14			
15			
16			
17			
18			
19			

Reference and administration details

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
------	-----------------------------------

Structure, governance and management

Type of governing document

The church is congregational in nature and is governed by the Church Constitution

Trustee recruitment and appointment

In the absence of currently having any serving Deacons, the members of the Management Team and Pastor are the Trustees of the church. New Deacons can be appointed after nominations by the church and the Church meeting. The term of office is 3 years whereat the Deacon or Deacons due for retirement are nominated for re-election. If willing to Continue to serve the Deacon or Deacons up for re-election must gain a 70% majority of the votes cast. New Deacons are added to the list of Trustees.

Objectives and activities

Charitable purposes

Our charitable purpose is the advancement of religion, to instruct both young and old in the Christian faith as found in the scriptures, holding to the reform Baptist tradition.

Mission statement: - The fellowship of Pathhead will unite in their commitment to Christ, and will endeavour, by God's grace, to live godly lives in the community, and in so doing witness to and reflect the love of God. They will meet regularly for meaningful prayer, worship and fellowship, and provide a teaching and preaching programme designed to develop and utilise the Gifts of the Spirit, to evangelise to all ages and to meet the needs of enquirers

Summary of the main activities in relation to these objects

The Church holds regular worship on the Lord's day. The Bible study is held on a Thursday afternoon. From time to time the Church arranges studies for enquirers. The Church supports other Christian organisations on an annual basis. The Pastor serves as Padre to the local branch of the ATC (Air Training Corps) meeting with them on a regular basis. He Resigned from this post in October 2023, after 14 years due to his impending retirement.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Regular Sunday worship services are held

Regular Bible study meetings are held on a Thursday afternoon

The church website is regularly updated with sermons posted and meetings advertised.

The church maintains its giving to other Christian organisations

Dr D Greenaway continues to serve as pastor and holds both funeral and marriage services, not only for church members and adherents but also the community at large. He is due to retire on 3rd September 2024.

Due to the sale of our church building in November 2023 our activities Are now limited as we are meeting in our Pastor's home.

Financial review

Brief statement of the charity's policy on reserves

The church did hold an investment account, however it was necessary to close this and transfer the balance to the Church's only account which is a current account. Subsequently due to financial constraints, falling membership and the burden of the upkeep of an old building the church building was sold in November 2023

Details of any deficit

Donated facilities and services (if any)

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Other optional information

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)

Treasurer

Trustee

Date

2/7/24

2/7/24

Receipts and payments accounts

For the period from				to			
	29	March	2023		28	March	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	15,108				15,108	20,334
Sale of Church Building	72,000				72,000	-
Sale of church items	1,640				1,640	-
Inland Revenue Gift Aid	2,212				2,212	2,977
Small Donation refund	1,550				1,550	939
Gifts	5,262				5,262	20,100
Christmas Gifts	180				180	245
Sundries	2,375				2,375	75
					-	
A1 Sub total	100,327	-	-	-	100,327	44,670
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	100,327	-	-	-	100,327	44,670
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Salary and Inland Revenue	35,743				35,743	34,306
Payments relating directly to charitable activities	10,971				10,971	12,174
Estate Agents fees	2,100				2,100	
Legal Fees	3,912				3,912	
					-	
					-	
					-	
Other					-	
					-	
A3 Sub total	52,726	-	-	-	52,726	46,480
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	52,726	-	-	-	52,726	46,480
Net receipts / (payments)	47,601	-	-	-	47,601	(1,810)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	47,601	-	-	-	47,601	(1,810)

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds						
Cash and bank balances at start of year	27,112				27,112	28,850
Surplus / (deficit) shown on receipts and payments account	47,601				47,601	(1,810)
					-	
					-	
Cash and bank balances at end of year	74,713	-	-	-	74,713	27,040

(Agree balances with receipts and payments account(s))

	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Church Building				50,000
Fixtures & fittings				25,000
	Total	-		75,000

[illegible]

	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total		

		2/7/24
		2/7/24

Section C Notes to the Accounts

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

The church investment account was closed and the balance transferred to the current account during the year. Due to falling membership and financial constraints in keeping up repairs of a very old building the church building has been sold with all proceeds lodged in the current account.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Trinitarian Bible Society			30
Release International			300
Take Heed Ministries			30
Distribution of Hebrew Scriptures			300
Messianic Testimonies			180
Total			840

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	£
The Trustees authorise the Pastor's salary which includes pension contributions, inland revenue payments in respect of salary and national insurance	35,743

C4a Trustee expenses

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

x

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

Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Offering	15,108				15,108	20,334
					-	
					-	
					-	
Total	15,108	-	-	-	15,108	20,334

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
reference	-	-	reference	-

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Light & Heat	3,748				3,748	3,189
Telephone & Stationery	629				629	530
Insurance (Buildings & Contents)	-				-	2,445
Repairs	1,270				1,270	940
Council tax	2,976				2,976	2,835
Ministry	170				170	270
Sundries	1,337				1,337	1,265
Ministry Donations	840				840	700
					-	
					-	
					-	
					-	
Total	10,970	-	-	-	10,970	12,174
	reference error	-	-	-	reference error	

SC16590

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	15,108				15,108	20,334
					-	-
Sale of church items	1,640				1,640	-
Inland Revenue Gift Aid	2,211				2,211	2,977
Small Donations refund	1,550				1,550	939
Gifts	5,262				5,262	20,100
Christmas Gifts	180				180	245
Sundries	2,375				2,375	75
Sub total	28,326	-	-	-	28,326	44,670
cross ref error						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	72,000				72,000	-
Proceeds from sale of investments					-	-
Sub total	72,000	-	-	-	72,000	-
Total receipts	100,326	-	-	-	100,326	44,670
cross ref error						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,970				10,970	10,325
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Salaries and Inland Revenue	35,743				35,743	36,917
Sub total	46,713	-	-	-	46,713	47,242
cross ref error						
Payments relating to asset and investment movements						
Estate Agents Fees	2,100				2,100	-
Solicitors fees for conveyancing sale of church bldg	3,912				3,912	
Sub total	6,012	-	-	-	6,012	-
cross ref error						
Total payments	52,725	-	-	-	52,725	47,242
cross ref error						
Net receipts / (payments)	47,601	-	-	-	47,601	(2,572)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	47,601	-	-	-	47,601	(2,572)

Nature and purpose of funds

The church investment account was closed and the balance transferred to the current account during the year. Due to falling membership and financial constraints in keeping up repairs of a very old building the church building has been sold with all proceeds lodged into the current account.

Additional analysis (3)

6 Breakdown of restricted funds

Receipts from fundraising activities Receipts from trading Receipts from investments Receipts from other sources
 Receipts from fundraising activities Receipts from trading Receipts from investments Receipts from other sources
 Receipts from fundraising activities Receipts from trading Receipts from investments Receipts from other sources

Total restricted funds
 Total restricted funds last period

Receipts

Donations					-	
Legacies					-	
Grants					-	
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					-	
Sub total	-	-	-	-	-	-

Receipts from asset & investment sales

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-

Payments

Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-

Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-

Transfers to / (from) funds

					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
Pathhead Baptist Church

Registered charity number

SC16590

On the accounts of the charity for the period

Period start date
Day Month Year
29 March 2023

To

Period end date
Day Month Year
28 March 2024

Set out on pages

(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 ~~[other than that disclosed on the attached page*]~~

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 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:

Name:

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

Address:

Date:

27/6/2024

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose