

Thurso Baptist Church SCIO

Scotland · Charity number SC049327

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-05-24
Register	View on the OSCR register

Contact

Address	Thurso Baptist Church Thurso Business Park Thurso KW14 7XW
Website	www.thursobaptistchurch.com

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Thurso Baptist Church is set up to promote the Christian faith, primarily in Thurso but also throughout Scotland and the rest of the World, We want people to know Jesus, who is the Christ, the Son of the living God by all means consistent with: the Christian Bible. our Declaration of Principle and our Core Values. Our mission statement is to Love God, Love Others and Make Disciples. We do this through worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, together with the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these. Regular Sunday services are held in our church building for worship and ministry and other smaller groups meet during the week for studying the Bible and prayer.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The Purposes are the advancement of religion, and in particular the Christian faith, primarily in Thurso and also throughout Scotland and the rest of the World by all means consistent with: 4.1 The Christian Bible. 4.2 The Declaration of Principle. and 4.3 The Core Values. including (without prejudice to the foregoing generality) worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees	
2025-12-31		£0	£0	-	2
2024-12-31	£81,670	£58,985		-	2
2023-12-31	£73,476	£54,141		-	2
2022-12-31	£60,145	£36,963		-	1
2021-12-31	£61,797	£36,627		-	1
2020-12-31	£46,144	£68,932		-	1

Thurso Baptist Church SCIO

Scotland - Charity number SC049327

Accounts

Thurso Baptist Church SCIO
Trustees' Report and Financial Statements
For the year ended 31 December 2024

Thurso Baptist Church SCIO

**Contents of the Financial Statements
For the Year Ended 31 December 2024**

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**Thurso Baptist Church SCIO
Report of the Trustees
For the Year Ended 31 December 2024**

The trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

Thurso Baptist Church SCIO is established by Constitution. The church is a Scottish Charity (No. SC049327) and is recognised by HM Revenue & Customs under reference CR45799.

Principal address

Thurso Baptist Church
Thurso Business Park
Thurso
Caithness
KW14 7XW

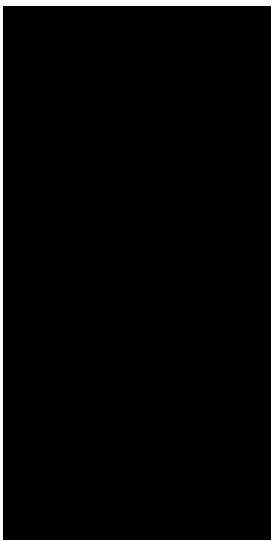
Aims & affiliation

The aims of the church are in line with its Constitution and include the worship of God and the advancement of the Christian faith, by ministry and service in the local community and worldwide. The church is affiliated to the Baptist Union of Scotland.

Trustees and Office Bearers

The Church is congregational in its form of church government, and its day-to-day running is undertaken by the Office Bearers and deacons (the Trustees).

The Office Bearers who served during the year and to the date of this report were as follows:



Pastor (from 1 January 2024)
Treasurer
Secretary
Deacon
Deacon
Deacon
Deacon
Pastor Emeritus (from 1 January 2024)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Appointment of trustees

New Trustees are nominated for appointment by members of the Church and are subject to re-election every three years. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

**Thurso Baptist Church SCIO
Report of the Trustees (cont'd)
For the Year Ended 31 December 2024**

Achievements and Performance

Significant events and developments of note in the year include the following:

In relation to **activities**:

1. Sunday Services throughout the year conducted mostly by [REDACTED] and occasionally by [REDACTED] the Deacons. The church has now installed new audio-visual and broadcasting equipment which has enabled the livestreaming and recording of the weekly services via the church YouTube channel: this has enabled, primarily, the housebound members of the congregation to participate in Sunday worship. Junior Church now known as Kids Club was provided when a sufficient number of children have attended.
2. Weekly discipleship courses, known as 'Christian College', were run throughout the year.
3. Church Members Meetings were conducted on the Church premises in January, February, May and November and an AGM was held in September.
4. [REDACTED], main Pastor of Thurso Baptist Church, was vetted by the Baptist Union of Scotland Board of Ministry and has now begun working towards accreditation with the Baptist Union of Scotland. [REDACTED] continues in the role of Pastor Emeritus and is a member of the church leadership team; he preaches occasionally, leads Junior Church and the Christian College and attends church leadership meetings.
5. Baptismal Services were conducted in September and November.
6. The church ran a Messy Church session in February as an outreach to families in the community.
7. Earlier in the year the church participated in regular inter-church prayer walks with the Highland Christian Church and Thurso Free Church.
8. In July the church set up an Oasis tent at the Caithness County Show to provide free refreshments and children's activities to members of the public.
9. The church was engaged in a number of activities in the run up to and during the Christmas season including:
 - The Blythswood Christmas Shoebox Appeal
 - Special collections raised to help GNM and IVM provide Christmas gifts to their communities in India
 - Carol Singing in the Thurso Precinct
10. The church building was also used by the church for:
 - movie nights throughout the month of May
 - 'Keep-fit and Craft' sessions for the congregation
 - 'Fit 2 Box. which has been attended by people from outside the church members/adherents.
11. Other than activities directly related to the life of the church, the church building was also utilised by local community and Christian groups including:
 - the Scripture Union Connect group,
 - a first aid course for the local community
 - a safeguarding course for local churches
 - the Pentland Brass Band
 - the Caithness Big Band.

In relation to **funding**:

1. Members participate in the Gift Aid Scheme.
2. Special offerings were made to Good News Ministries India and India Village Ministries
3. Several external Christian organisations were supported through donations from general offerings.

**Thurso Baptist Church SCIO
Report of the Trustees (cont'd)
For the Year Ended 31 December 2024**

Financial Review

1. Principal sources of funding:

The church receives most of its funding from church members and attendees by way of weekly/monthly offerings and Gift Aid donations plus other gifts from visitors and local organisations.

2. Results of the year:

The financial statements for the year are set out in pages 6 to 10. The receipts and payments account on page 6 indicates an increase in regular income to the current account.

- Current account net surplus of £10,096 (2023 net surplus of £17,909)
- Building account net surplus of £12,589 (2023 net surplus of £1,426)

3. Reserves:

Total reserves, including the net book value of fixed assets (Manse/Church building) and balances on unrestricted funds amounted to £382,804 (2023 £359,840).

Brief statement of the charity's policy on reserves

Surpluses continue to be maintained to facilitate the ongoing upkeep of our current buildings and the ministry of Thurso Baptist Church.

Donated facilities and services

The trustees donate their time to attend monthly deacons' meetings and carry out administrative duties for the church and do not make a charge for these services.

Grant Making Policy

The church makes grants from its tithed gift income to individuals and organisations that are generally known to the Trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Statement on risk

The Trustees assess the major risks to which the charity is exposed on an on-going basis and have established procedures to mitigate those that are identified from these reviews.

Statement of Trustee's Responsibilities

The Trustees are required to prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the church at the time. This must be done to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES

██████████ – Treasurer

Date:

**Thurso Baptist Church SCIO
Report of the Independent Examiners to the Trustees
For the Year Ended 31 December 2024**

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 6 to 10.

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 (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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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

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 (as amended), 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.



Innes & Partners Limited
Chartered Certified Accountants

9 Ardress Street
Inverness
IV3 5NN

Date:

THURSO BAPTIST CHURCH SCIO

**Statement of Receipts & Payments
For the year ended 31 December 2024**

		Current account General (£)	Current account Restricted (£)	Building account Restricted (£)	2024 Total funds (£)	2023 Total funds (£)
Receipts	note					
Open Offerings		11,576	-	-	11,576	10,649
Gift aid Offerings		30,653	-	1,340	31,993	27,254
Non-Gift Aid Offerings		11,505	-	360	11,865	17,920
Tax Reclaimed		9,416	-	-	9,416	8,193
Donations Special Appeals	1	-	2,674	-	2,674	7,047
Donations		-	500	-	500	1,341
Miscellaneous		1,710	-	11,811	13,521	1,072
Juitor Church Donations		125	-	-	125	-
Total receipts		64,985	3,174	13,511	81,670	73,476
Payments						
Gross Salary - Pastor	7	15,000	-	-	15,000	15,902
Gross Salary - Associate Pastor	7	-	-	-	-	7,769
Gross Salary - Pastor Emeritus	7	6,773	-	-	6,773	-
Car benefit in kind	8	372	-	-	372	319
Pension Fund	9	2,014	-	-	2,014	1,451
Donations special appeals	1	-	2,674	-	2,674	4,097
Donations	2	7,200	-	-	7,200	6,150
Church maintenance	3	9,286	-	922	10,208	5,915
Manse maintenance	4	2,873	-	-	2,873	3,141
Council Tax		1,496	-	-	1,496	1,560
Junior Church		296	-	-	296	162
Messy church		192	-	-	192	629
Miscellaneous	5	3,230	-	-	3,230	3,565
Meetings, courses & expenses		867	-	-	867	322
Scottish Baptist Fund		1,764	-	-	1,764	1,569
Church car costs		1,357	-	-	1,357	1,123
Ministry resources		-	-	-	-	347
Sunday School Noor Ministries		240	-	-	240	120
BUS Accreditation		2,429	-	-	2,429	-
Total payments		55,389	2,674	922	58,985	54,141
Surplus/(Deficit) for year		9,596	500	12,589	22,685	19,335
Reserves						
At 1 January		72,129	-	17,986	90,115	70,780
Transfer				-	-	-
At 31 December		81,725	500	30,575	112,800	90,115

THURSO BAPTIST CHURCH SCIO

Statement of Balances

As at 31 December 2024

	2024	2023
Bank accounts	£	£
Royal Bank of Scotland - current account	82,225	72,129
Royal Bank of Scotland - Building account	30,575	17,986
	<u>112,800</u>	<u>90,115</u>
Reserves		
Current Account - as at 1 January	72,129	54,220
Surplus/(Deficit) for year	10,096	17,909
Current account - as at 31 December	<u>82,225</u>	<u>72,129</u>
Building Fund account - as at 1 January	17,986	16,560
Surplus/(Deficit) for year	12,589	1,426
Building Fund account - as at 31 December	<u>30,575</u>	<u>17,986</u>
Closing bank balances	<u>112,800</u>	<u>90,115</u>
Other Assets		
Church & Manse Buildings	265,000	265,000
HMRC - Gift Aid debtor	<u>5,664</u>	<u>5,325</u>
Liabilities		
Independent Examiner's fee	<u>660</u>	<u>600</u>

On behalf of the trustees

Trustee 

Date 2025

THURSO BAPTIST CHURCH SCIO

Notes to the accounts

For the year ended 31 December 2024

Accounting policies

Basis of Accounting

The accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Note

1	Special Appeals	2024		2023	
		£		£	
		Receipts	Payments	Receipts	Payments
	BMS Harvest Appeal	-	-	460	460
	Open Doors - Christmas card	-	-	767	767
	Personal gifts to members	-	-	3,000	-
	Good News Ministries India Appeal	1,211	1,211	2,820	2,870
	India Village Ministries	1,463	1,463	-	-
		<u>2,674</u>	<u>2,674</u>	<u>7,047</u>	<u>4,097</u>

In 2023, £3,000 was paid via salary for the pastors retirement.

2	Donations	2024		2023	
		£		£	
	Noor Ministries		1,000		500
	Fishermen's Mission		-		400
	Scottish Baptist College		350		350
	Open Doors		250		500
	Christian Solidarity Worldwide		250		250
	Ellon Baptist Church Building Fund		-		1,000
	India Village Ministries		750		500
	UCCF		-		250
	Stepping Stones		250		200
	Thurso Community Café		-		200
	Good News Ministries India		1,500		1,250
	Refuel		250		300
	Caithness Foodbank		250		250
	Scottish Bible Society		100		200
	Forres Baptist Church Building Fund		2,000		-
	SBMF (Scottish Baptist Ministers Fellowship)		250		-
			<u>7,200</u>		<u>6,150</u>

THURSO BAPTIST CHURCH SCIO

Notes to the accounts

For the year ended 31 December 2024

	Current Account	Building Account	2024 Total £	2023 Total £
3 Church building				
Insurance	1,435	-	1,435	1,304
Electricity & oil	2,505	-	2,505	2,451
Maintenance & supplies	1,197	922	2,119	928
Broadband	180	-	180	153
Ground Rent	530	-	530	1,079
Live Streaming upgrade	2,834	-	2,834	-
ProTraining defibrillator	605	-	605	-
	<u>9,286</u>	<u>922</u>	<u>10,208</u>	<u>5,915</u>
4 Manse				
Insurance	527	-	527	501
Heat and lighting	1,644	-	1,644	1,501
Repairs & maintenance	371	-	371	769
Phone and Broadband	331	-	331	370
	<u>2,873</u>	<u>-</u>	<u>2,873</u>	<u>3,141</u>
5 Miscellaneous				
Independent Examiner's fee	600	-	600	540
Music/video licence	840	-	840	800
Payroll fees	582	-	582	638
Website & Computer costs	288	-	288	288
Ministry equipment & supplies	320	-	320	760
Safeguarding & GDPR	185	-	185	180
Special events costs	337	-	337	165
Weights for Keep Fit class	78	-	78	-
Maintenance & supplies	-	-	-	194
	<u>3,230</u>	<u>-</u>	<u>3,230</u>	<u>3,565</u>

6 Explanation of funds

The *General Fund* encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The *Special Appeals Fund* encompasses all income and expenditure relating to special offerings for Christian relief agencies.

The *Welfare Fund* encompasses all income and expenditure relating to the support of those in the church who are facing times of financial hardship.

Thurso Baptist Church SCIO

Notes to the accounts

For the year ended 31 December 2024

7 Trustee remuneration

██████████ with received a gross salary of £6,773 for his role as ██████████ (2023: £15,775 for his role as Pastor) and received expenses of £nil (2023: £nil) for his role as a trustee.

██████████ received a gross salary of £15,000 for his role as a part-time Pastor (2023: £6,750 for his role as Associate Pastor) and received expenses of £nil (2023: £nil) for his role as a trustee.

All manse costs, including heating and lighting were covered by the Church. He was also provided with a car (owned by the Church) for which running costs were also covered.

In 2023, he was paid relocation expenses of £1,559 on his arrival from Canada.

No expenses were paid to other trustees during the year for their role as trustees.

8 Benefit in Kind

The church paid a benefit in kind on the provision of a car for the Pastor. This totalled £372 (2023: £319).

9 Pension Obligations

Pension contributions are paid to a defined contribution pension. The total pension cost, including expenses, for the employer was £2,014 (2023: £1,451) and no contributions were outstanding at the