

**PITLOCHRY BAPTIST CHURCH SCIO**  
**Trustee Annual Report for the year ended 30 November 2025**

<b>Registered Charity Number</b>	<b>SC050861</b>
<b>Date of Transfer to SCIO</b>	<b>31 July 2021</b>
<b>Principal address</b>	<b>Atholl Road Pitlochry PH16 5HN</b>
<b>Chairperson</b>	<b>Rev David Barrie</b>
<b>Treasurer</b>	<b>Jennifer Toralba (Retired Nov 2025) Nicole la Cock (Appointed Nov 2025)</b>
<b>Administration</b>	<b>Penny Sharp (Retired Nov 2025) Pat Menzies (Appointed Nov 2025)</b>
<b>Other Committee members</b>	<b>Ian Myerscough John Greenshields Sheona Allen Althea Toralba (Appointed Nov 2025) Otto Sanderson (Appointed Nov 2025) Andrew Carr (Appointed Nov 2025) Deborah Hannigan (Appointed Nov 2025) James Belton (Appointed Nov 2025) Lois Brown (Appointed Nov 2025)</b>
<b>Independent Examiner</b>	<b>Craig Anderson</b>
<b>Bankers</b>	<b>Bank of Scotland</b>
<b>The Direct Business</b>	
<b>PO Box 1000</b>	
<b>BX2 1LB</b>	

**Trustee recruitment and appointment**

Trustees are the pastor and others as recruited on a four-year term basis by election by members of the congregation.

As of 30th November 2025, our membership is 85.

It has been an incredible year which in many respects could not have been planned for.

The closure of the Atholl Baptist Centre SCIO in June 2025 and its subsequent dissolution, meant that land on which the Atholl Baptist Centre was built on over 55 years was returned to Pitlochry Baptist Church in accordance with the agreement of the lease. Furthermore, the assets of the Atholl Baptist Centre were transferred to Pitlochry Baptist Church in line with the Atholl Baptist Centre's constitution and under OSCR oversight. This recently acquired asset is currently in the process of determining its exact valuation and will include this figure in a future financial report.

This resulted in the footprint of our facilities doubling in size overnight, as well as Pitlochry Baptist Church taking on the subsequent responsibilities and costs incorporated in taking on these additional facilities. Furthermore, Pitlochry Baptist Church agreed to maintain the availability of the Pitlochry Food Bank which ran out of the Atholl Baptist Centre for many years. This initiative was relaunched on 1st September 2025 as The Storehouse Food Bank, with a Monday morning drop-in service for those experiencing food poverty, loneliness and isolation. The Storehouse continues to grow and flourish in partnership with national and local businesses, and the practical as well as financial support of individuals.

It was during this period that the Trustees of Pitlochry Baptist Church called the church family to a time of vision-casting. All age ranges within our church family participated in this. This resulted in the accumulation of a wealth of ideas, hopes and dreams for our communities and for Pitlochry Baptist Church in its mission to highland Perthshire and beyond. The process of discerning continues. However, one major development has seen the notable increase of leaders elected by church members at our AGM. There are now 12 serving on the Core Leadership Team. The average age has decreased. And the team brings a comprehensive blend of professional expertise and diverse life experiences.

Although Pitlochry Baptist Church continues to await the unfolding of our vision, things have not stood still. The church continues to gather from highland Perthshire at our building in Pitlochry on a Sunday morning; with ongoing healthy numbers and a diversity of people being welcomed in. Throughout the week our expanded facilities are used to accommodate our food bank drop-in, youth café, babies and toddlers' group, senior's soup lunch, youth clubs, a bereavement café, as well as a number of social and recreational events. Outwith these regular in-house ministries, Pitlochry Baptist Church continues to actively engage in community partnership initiatives to foster improvement and drive positive, lasting impact. This is in line with our ongoing vision to serve the communities of highland Perthshire.

# PITLOCHRY BAPTIST CHURCH

## Receipts and payments account for the year ended 30 November 2025

	Restricted Fund 2025 £	Unrestricted Fund 2025 £	Total 2025 £	Total 2024 £
<b>RECEIPTS</b>				
Donations	42001.37	85285.32	127286.69	102228.44
Gift Aid Reclaim		21113.40	21113.40	20293.47
Legacy/Grants	1050		1050	1600
Rental/charges		5	5	95
Sound System				9120
Other income				
	<u>43051.37</u>	<u>106403.72</u>	<u>149455.09</u>	<u>133336.91</u>
<b>PAYMENT FOR CHARITABLE ACTIVITIES</b>				
Charitable Activities	22999.79	93446.27	116446.06	84286.03
	<u>22999.79</u>	<u>93446.27</u>	<u>116446.06</u>	<u>84286.03</u>
<b>GOVERNANCE COST</b>				
Bank Charges	-	215.66	215.66	.....203.28
Preparation of Payroll	-	264.00	264.00	364.00
Independent Examiner's Fee	-	225	225	150.00
	<u>22999.79</u>	<u>94150.93</u>	<u>117150.72</u>	<u>85035.46</u>
<b>OTHER PAYMENTS</b>				
Loan Repayments	-	4230	4230	4230
	<u>22999.79</u>	<u>98380.93</u>	<u>121380.72</u>	<u>89265.46</u>
<b>Deficit/Surplus for Year</b>	<u>20051.58</u>	<u>8022.79</u>	<u>28074.37</u>	<u>18457.73</u>

There were no recognized gains and losses other than the surplus for the financial reported above. All amounts relate to continuing operations.

**PITLOCHRY BAPTIST CHURCH**  
**Statement of Balances as of 30 November 2025**

<b>Fund Balances</b>	<b>Start of Year</b>	<b>Total Fund</b>	<b>Expenditure</b>	<b>End of Year</b>
	£	£	£	£
General Fund	58,211.64	106,403.72	95,923.13	68,692.23
Fellowship Fund	2,794.02	2,530.00	2,353.00	2,971.02
Grant (warm spaces/Christmas lunch)	-	1,050.00	-	1,050.00
Steadfast Global	-	50.00	50.00	-
YWAM-Claire	-	8,570.00	8,570.00	-
Special Gift to Claire	-	315.00	315.00	-
Wreath making donations	-	517.40	517.40	-
Youth Club/Cafe-EFCT	1,487.67	-	838.08	649.59
Youth Club- Gannochy Trust	-	3,949.70	3,607.00	342.70
Youth Café' (donation)	-	200.00	-	200.00
Easter Eggs	-	672.00	672.00	-
Stay and Play (For Easter)	-	198.40	198.40	-
Volunteer (Brazil)		2,750.00	379.27	2,370.73
Magnitude	-	650.00	650.00	-
Food bank	120.00	300.00	420.00	-
Building Repairs/The Storehouse (from AC Fund)	-	21,298.87	6,887.44	14,411.43
<b>Total</b>	<b><u>62,613.33</u></b>	<b><u>149,455.09</u></b>	<b><u>121,380.72</u></b>	<b><u>90,687.70</u></b>
 <b>Assets</b>				
Church Building	-	-	-	25,000.00
Manse	-	-	-	325,000.00
Furniture, Fittings, PA System	-	-	-	20,000.00
Gift Aid Reclaim Receivables				4,661.63
				<b><u>374,661.63</u></b>
 <b>Liabilities</b>				
Baptist Union Loan	-	-	-	5,640.00
Independent examiners Fee	-	-	-	75.00
				<b><u>5,715.00</u></b>

**PITLOCHRY BAPTIST CHURCH**  
**Notes to the account for the year to November 2025**

**1. Accounting policies**

*(a) basis of accounting*

The financial statements have been prepared under the historical cost convention.

(b) Income is included in the financial statements when received and entered in the accounting records (i.e. under the cash basis).

(c) Expenditure is charged to the income and expenditure accounts on an as paid basis.

(d) The Church is not registered for Value Added Tax purposes.

**2. Remuneration/reimbursement of expenses**

The pastor of the church is paid a stipend, pension contributions and reasonable expenses and provided with living accommodation.

**3. Assets**

The value of the fixed assets is an estimate made by the trustees.

The Trustees have put a notional value on the church building as a result of issues arising from listed building status and uncertainties regarding likely planning permissions.

**4. Funds**

The reserves are normally maintained at £25k taking account of anticipated variations of normal income and expenditure.

The nature and purpose of each fund is as follows:

*General fund*

This comprises donations, and grants received that will be spent on the primary objects of the organisation.

*Restricted funds*

- Fellowship Fund – Funds collected to support the local community.
- Enchanted Forest Community Trust – Funds for the running cost of Friday Youth Club and Youth Café.
- Gannochy Trust- Funds to take the Friday Youth Club to trips
- Steadfast Global - Funds collected on behalf of other causes.
- YWAM and special gift to Claire Simpson- Funds collected for the purpose of supporting  
Claire, a missionary based in Norway.
- Food bank- Funds gifted to food bank through the church.
- Volunteer (Brazil)- Funds collected to support a missionary couple from Brazil
- Easter Eggs- funds collected to buy Real easter Eggs for kids at Easter time
- Magnitude- Funds collected to help the expenses of our young people during Magnitude  
Camp at summer time
- Building Repairs/Storehouse- Funds donated by Trustees of Atholl centre when they close to help fund  
building repairs and the Storehouse.
- Wreath making- Funds collected for the purpose of running the wreath making.

## 5. Analysis of Payments

Payments related to charitable causes	Restricted	Unrestricted	Total	Total 2024
	Fund 2025	Fund 2025	2025	
	£	£	£	£
Pastor's stipend/Ni/Pension	-	44604.83	44604.83	40076.81
Exceptional Staff Cost	-	4230.79	4230.79	4587.28
Sundries	-	264.02	264.02	418.38
Outreach, Training and Development	-	4810.87	4810.87	6560.6
Children and Youth	-	3073.83	3073.83	1755.45
Sunday Services incl Pulpit Supply	-	1530.21	1530.21	1600.56
Church Family Expenses	-	664.97	664.97	125.62
Worship, Music, Sound , and Visual	-	708.45	708.45	1725.68
Manse Maintenance	-	367.65	367.65	2164.28
Church Maintenance	-	1242.75	1242.75	1345.04
Legal expense	-	3457.2	3457.2	
Insurance and Rates	-	7764.73	7764.73	6461.52
Church Cleaning	-	2457.74	2457.74	1759
Church Utilities	-	4537.55	4537.55	3866.37
BU Membership	-	3600	3600	3600
Internet Church and Manse	-	-	-	305.83
General Admin and adverstising	-	931.88	931.88	401.43
Kitchen refurbishment	-	9000.64	9000.64	-
Young Adults	-	198.16	198.16	
Fellowship Fund	2353	-	2353	2505
Steadfast Global	50	-	50	800
YWAM-Claire	8570	-	8570	6900
Special Gift to Claire	315	-	315	500
Rev Barrie- trip to Brazil	-	-	-	50
Sound System	-	-	-	19774.92
Wreath making	-	-	-	352.55
Youth Club/Cafe-EFCT	838.08	-	838.08	112.33
Youth Club- Gannochy Trust	3607	-	3607	-
Youth Club (Pool Table)	-	-	-	320
Andie Miller Trust (Storage)	-	-	-	2000
Volunteer (Brazil)	379.27	-	379.27	-
Building Repairs/The Storehouse fund(from AC Fund)	6887.44	-	6887.44	-
<b>Total</b>	<b>22999.79</b>	<b>93446.27</b>	<b>116446.06</b>	<b>110068.65</b>

Approved by Trustees and signed on their behalf by:

  
JENNIFER TORALBA  
Treasurer

  
REV JOHN GREENSHIELDS  
Trustee

## PITLOCHRY BAPTIST CHURCH

Year Ended 30th November 2025

### Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

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 accounts.

### Independent Examiner's Statement

In the course of my examination of the statement of accounts for the year ended 30th November 2025, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect:

Accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006

The accounts do not accord with those records

The statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006

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

Date: 23<sup>rd</sup> March 2026

Craig Anderson (ACMA)

CA Accounting Services

63B/7 Mayfield Road, Edinburgh EH9 3AA

*Craig Anderson*