

APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	BURRA BAPTIST CHURCH							
Registered charity number		SC050936							
On the accounts of the charity for the period	Period start date	Day	Month	Year		Period end date	Day	Month	Year
		01	APRIL	2024	to		31	MARCH	2025
Set out on pages								(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<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) 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.</p>								
Basis of independent examiner's statement	<p>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.</p>								
Independent examiner's statement	<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"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed**:							Date:	24/12/25	
Name:									
Relevant professional qualification(s) or body (if any):									
Address:									

*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.

** OSCR will accept digital or typed signatures

BURRA BAPTIST CHURCH

SC050936



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

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	62,597	5,880			68,477	57,034
Legacies	500				500	
Grants					-	1,828
Receipts from fundraising activities	-				-	
Gross trading receipts					-	
Income from investments other than land and buildings	-				-	204
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	-				-	
Gift Aid Reclaim					-	12,222
A1 Sub total	63,097	5,880	-	-	68,977	71,288
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	63,097	5,880	-	-	68,977	71,288
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	50,949	7,767			58,716	58,178
Grants and donations	5,140				5,140	4,390
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	56,089	7,767	-	-	63,856	62,568
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	56,089	7,767	-	-	63,856	62,568
Net receipts / (payments)	7,008	(1,887)	-	-	5,121	8,720
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	7,008	(1,887)	-	-	5,121	8,720

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	45,814	9,028			54,842	46,122
	Surplus / (deficit) shown on receipts and payments account	7,008	(1,887)			5,121	8,720
	Term Deposit (see below)	43,352				43,352	40,000
						-	
	Cash and bank balances at end of year	96,174	7,141	-	-	103,315	94,842
	(Agree balances with receipts and payments account(s))	0	- 0	-	-	0	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Term Deposit	General	43,352	43,352	40,000
		Total	43,352	43,352	40,000

	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				
		Total	-	-

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

Signature*

Print Name

Date of
approval

			17.12.2025
			17.12.2025

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	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
Receipts						
Donations	62,597				62,597	54,242
Legacies	500				500	
Grants					-	1,628
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	153
Gross receipts from other charitable activities					-	12,222
Sub total	63,097	-	-	-	63,097	68,245
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	63,097	-	-	-	63,097	68,245
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	50,949				50,949	58,178
Grants and donations	5,140				5,140	4,390
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	56,089	-	-	-	56,089	62,568
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	56,089	-	-	-	56,089	62,568
Net receipts / (payments)	7,008	-	-	-	7,008	5,677
Transfers to / (from) funds					-	
Surplus / (deficit) for year	7,008	-	-	-	7,008	5,677
Nature and purpose of funds						

BURRA BAPTIST CHURCH

SC050936

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
Receipts						
Donations	5,880				5,880	2,792
Legacies					-	
Grants					-	200
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	51
Gross receipts from other charitable activities					-	
Sub total	5,880	-	-	-	5,880	3,043
-						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,880	-	-	-	5,880	3,043
-						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,767				7,767	3,055
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	7,767	-	-	-	7,767	3,055
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	7,767	-	-	-	7,767	3,055
					cross ref error	
Net receipts / (payments)	(1,887)	-	-	-	(1,887)	(12)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,887)	-	-	-	(1,887)	(12)
					cross ref error	

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Burra Baptist Church
Other names charity is known by	
Registered charity number	SC050936
Charity's principal address	Havenside
	Trondra
	Shetland
	Postcode ZE1 0XL

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	SECRETARY		
2	TREASURER		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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

Burra Baptist Church is a **Scottish Charitable Incorporated Organisation** with constitution; the church is a Scottish Charity (no. SC050936). The objects of the charity are the advancement of religion through the work of the church. These purposes include the provision and upkeep of two places of worship, the provision to the community of Church services and the payment, housing and pensioning of a minister of religion. The church is affiliated to the Baptist Union of Scotland

Trustee recruitment and appointment

The trustees are appointed in accordance with the constitution, appointed by the vote by Church members and serve for a period of three years after which time they may stand for re-election. The trustees meet monthly.

Objectives and activities

Charitable purposes

Everyone in the community and beyond are welcome to join us in our activities, we provide events and services each Sunday, with separate suitable activities for children these times, various groups are supported to use our Church Hall on a weekly basis, the Church Hall is available for community groups to book and use for activities for the community. This includes children's activities, knitting group, as well as a weekly social support groups for all those in the church and community wishing to attend. Giving support and care to all who attend.

Summary of the main activities in relation to these objects

There are many activities weekly in our Church & hall including groups for Youth, children, toddlers, elderly, school children etc. All are well attended and a much-appreciated annual event is the Soccer school catering for 100 children in the summer holidays. There is much appreciation from the community for all these events and facilities. The Church aims to be as much help to the community as possible through the various groups run. There is provision within the church to accept donations of food etc for local food bank. The church practices a charitable fund within its finances and gives generously to other needy causes from these funds.

APPENDIX 1

Achievements and performance

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

The Church houses and salaries a Minister of religion as well as previously mentioned community groups meeting in the Church Hall . The local school uses the hall for some of their assemblies.

Everyone in the community and beyond are welcome to join us in our Church activities. We provide worship services each Sunday, with separate activities for children running at these times, and various groups are supported to use our Church Hall on a weekly basis, the Hall is available for community groups to book and use for activities for the community. This includes children's activities, knitting group, senior's group, as well as a weekly social support groups for all those in the church and community wishing to attend. Giving support and care to all who attend. The Church gives generously to other charitable causes.

Financial review

Brief statement of the charity's policy on reserves

Policy is to keep in reserve at least £5000

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

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)
OSCR will accept
digital or typed
signatures

Full name(s)

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Position (e.g. Chair)

Treasurer	Secretary
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Date

29.12.2025	29.12.25
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