

# Bute Baptist Church

Scotland · Charity number SC051392

## Details

---

|            |                                                      |
|------------|------------------------------------------------------|
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2021-11-15                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

---

|         |                                                                              |
|---------|------------------------------------------------------------------------------|
| Address | Bute Baptist Church<br>7 King Street<br>Rothesay<br>Isle of Bute<br>PA20 0DD |
| Website | <a href="http://www.butebaptists.org.uk">www.butebaptists.org.uk</a>         |

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** We seek to communicate with those we come in contact with the good news of the Gospel by regular weekly preaching and teaching and by providing pastoral support and encouragement to those in need.

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

**Objectives:** 4 The Purposes are the advancement of religion, specifically the Christian faith, primarily in the Isle of Bute 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.

## Geography

---

- **Main operating location:** Argyll And Bute
- **Geographical spread:** More than one local authority area in Scotland

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £0      | £0          | -      | 0         |
| 2024-12-31 | £63,918 | £35,180     | -      | 0         |
| 2023-12-31 | £38,317 | £29,805     | -      | 0         |
| 2022-12-31 | £29,215 | £46,247     | -      | 1         |

**Bute Baptist Church**

Scotland - Charity number SC051392

---

# Accounts

---

**BUTE BAPTIST CHURCH**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

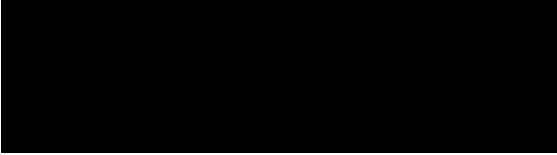
**Charity No: SC051392**

**BUTE BAPTIST CHURCH**  
**CONTENTS**

|                                                | <b>Page</b> |
|------------------------------------------------|-------------|
| Legal and Administrative Information           | 1           |
| Report of the Trustees                         | 2-3         |
| Independent Examiners Report                   | 4           |
| Receipts & Payments Account                    | 5           |
| Statement of Balances                          | 6           |
| Notes Forming Part of the Financial Statements | 7-9         |

**BUTE BAPTIST CHURCH**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**Trustees**



- Co-opted (January 2024)

**Treasurer**



**Principal Office**



**BUTE BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2024**

The Trustees have pleasure in presenting their report for the year ended 31 December 2024. This report is prepared in accordance with the constitution and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by charities and complies with applicable law.

### **Recruitment – Appointment of Trustees**

The Trustees are appointed by a vote of members.

### **Governing Documents**

The church is a recognised charity governed by a Constitution which was approved by the members and the OSCR.

During 2022 the charity status of the Church was changed from a Scottish Charity (SC012573) to a Scottish Charitable Incorporated Organisation (SCIO) and in the process the name of the Church was also changed from Ardbeg Baptist Church to Bute Baptist Church. The formal transfer took place on 6 August 2022 and all assets of the Church were transferred to the SCIO at that date.

### **Charitable Purposes**

The advancement of the Christian faith primarily on the Isle of Bute and also throughout Scotland and the rest of the world by all means consistent with the teachings of the Christian Bible including worship, ministry, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

### **Activities & Achievements**

The Church, which is the body of Christ, encourages believers in their faith in the Lord Jesus Christ as their personal Lord and Saviour and seeks to enable members of the fellowship to share their faith with others.

Throughout 2024 the church gathered every Sunday morning and evening for worship and expository preaching.

The King's Club met during morning service for children of primary school age.

A weekly coffee morning for community outreach was held each Saturday and at the end of November this included a very successful Christmas Fair.

A Christmas praise service by candlelight led by 'Contact' was also well supported by the community.

Although we started the year in a vacancy situation, we were very conscious of the Lord's leading and were well led by [REDACTED] as interim moderator. He preached monthly and gave a day a month for pastoral visitation.

**BUTE BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 DECEMBER 2024**

**Activities & Achievements (Continued)**

The Lay Preachers Association provided the remaining cover.

We joined the West of Scotland Gospel Partnership, and this gave us further access to spiritual support, prayer and preachers.

Through this in October the church entered an Inter-gospel partnership with Calderwood Baptist Church in East Kilbride. They then provided a ministry team and planned with us for continuity of teaching and for church growth.

It was a great encouragement to meet the families coming each weekend and for their helpful interactions with us and their sound teaching.

At the AGM in June two deacons from our congregation were elected to serve along with the interim moderator.

At the end of May we received possession of the manse and between then and October a complete refurbishment was conducted. Likewise, our rental flat upstairs was also upgraded when it suddenly became vacant.

There is a real sense of unity and purpose as we grow spiritually and are blessed by the targeted support of a much larger and experienced mainland evangelical church.

The membership as of 31 December 2024 was fifteen, one of whom is non-voting due to ill health.

We are grateful to God for His leading and faithfulness to us during this past year. We are also thankful for the continuing opportunities to serve our Saviour in the wider community.

**Reserves**

The General Fund represents unrestricted funds to the sum of £64,219. This fund is available to be used by the trustees subsequent to specific decision of the church members in furtherance of the charity's objectives.

Restricted Funds are shown on page 9, note 10.

Approved by the trustees and signed on their behalf by: -

  
Secretary

4 April 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**BUTE BAPTIST CHURCH**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024 which are set out on pages 1 to 9.

**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 2006 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 explanation 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: -

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 Regulationshave 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.

4 April 2025

**BUTE BAPTIST CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE**  
**YEAR ENDED 31 DECEMBER 2024**

|                                           | <b><u>Notes</u></b> | <b><u>Unrestricted Funds</u></b><br>£ | <b><u>Restricted Funds</u></b><br>£ | <b><u>2024 Total</u></b><br>£ | <b><u>2023 Total</u></b><br>£ |
|-------------------------------------------|---------------------|---------------------------------------|-------------------------------------|-------------------------------|-------------------------------|
| <b>Receipts</b>                           |                     |                                       |                                     |                               |                               |
| Offerings & Donations                     | 5                   | 49,890                                | 5,170                               | 55,060                        | 31,824                        |
| Activities for Generating Funds           | 6                   | 5,969                                 | -                                   | 5,969                         | 6,317                         |
| Investment Income                         | 7                   | 2,889                                 | -                                   | 2,889                         | 176                           |
| Other Income                              |                     | -                                     | -                                   | -                             | -                             |
|                                           |                     | -----                                 | -----                               | -----                         | -----                         |
| <b>Total Receipts</b>                     |                     | 58,748                                | 5,170                               | 63,918                        | 38,317                        |
|                                           |                     | -----                                 | -----                               | -----                         | -----                         |
| <b>Payments</b>                           |                     |                                       |                                     |                               |                               |
| Costs of generating funds                 | 8                   | 4,897                                 | -                                   | 4,897                         | 325                           |
| Charitable Activities                     | 9                   | 28,663                                | 1,170                               | 29,833                        | 29,480                        |
| Governance Costs                          | 9                   | 450                                   | -                                   | 450                           | -                             |
|                                           |                     | -----                                 | -----                               | -----                         | -----                         |
| <b>Total Payments</b>                     |                     | 34,010                                | 1,170                               | 35,180                        | 29,805                        |
|                                           |                     | -----                                 | -----                               | -----                         | -----                         |
| <b>Excess of (Payments over Receipts)</b> |                     | 24,738                                | 4,000                               | 28,738                        | 8,512                         |
| Transfers to/(from) Funds                 |                     | -                                     | -                                   | -                             | -                             |
|                                           |                     | -----                                 | -----                               | -----                         | -----                         |
| Surplus/(Deficit) for year                |                     | 24,738                                | 4,000                               | 28,738                        | 8,512                         |
|                                           |                     | =====                                 | =====                               | =====                         | =====                         |

**BUTE BAPTIST CHURCH**  
**STATEMENT OF BALANCES**  
**AS AT 31 DECEMBER 2024**

**Bank & Cash**

|                           | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> |
|---------------------------|---------------------|-------------------|--------------|
|                           | £                   | £                 | £            |
| Opening Balances          |                     |                   |              |
| - BOS                     | 12,305              | 362               | 12,667       |
| - Virgin                  | 27,176              | -                 | 27,176       |
|                           | -----               | -----             | -----        |
|                           | 39,481              | 362               | 39,843       |
| Net Receipts / (Payments) | 24,738              | 4,000             | 28,738       |
|                           | -----               | -----             | -----        |
|                           | 64,219              | 4,362             | 68,581       |
|                           | =====               | =====             | =====        |
| Closing Balances          |                     |                   |              |
| - BOS                     | 13,498              | 4,362             | 17,860       |
| - Virgin                  | 50,721              | -                 | 50,721       |
|                           | -----               | -----             | -----        |
|                           | 64,219              | 4,362             | 68,581       |
|                           | =====               | =====             | =====        |

**Fixed Assets**

|                      |        |
|----------------------|--------|
| Cost of Property b/f | 67,000 |
| Legal fees b/f       | 962    |
|                      | -----  |
|                      | 67,962 |
|                      | =====  |

**Restricted Balances**

|                           |       |
|---------------------------|-------|
| Youth                     | 122   |
| Electronic/Tech Equipment | 4,000 |
|                           | ----- |
|                           | 4,122 |
|                           | ===== |

Approved by the Trustees and signed on their behalf.

██████████  
Secretary

4 April 2025

**BUTE BAPTIST CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

**Principal Accounting Policies**

These Financial Accounts have been prepared on a Receipts and Payments basis.

1. **Nature and Purpose of each Fund**

The nature and purpose of each fund is outlined in the report of the trustees for the year.

2. **Grants Paid**

There were no grants paid in the year.

3. **Remuneration**

There was no remuneration paid to any charity trustee or person connected with a trustee in the year.

4. **Expenses**

There were no expenses paid to any other charity trustee in the year.

5. **Analysis of Offerings & Donations**

|                              | <u>Unrestricted</u> | <u>Restricted</u> | <u>2024</u><br><u>Total</u> | <u>2023</u><br><u>Total</u> |
|------------------------------|---------------------|-------------------|-----------------------------|-----------------------------|
|                              | £                   | £                 | £                           | £                           |
| Gift Aid Refund              | -                   | -                 | -                           | 4,848                       |
| Offerings                    | 18,213              | -                 | 18,213                      | 20,927                      |
| Harvest Appeal Income        | -                   | 1,170             | 1,170                       | 625                         |
| Other Donations              | 8,258               | 4,000             | 12,258                      | 3,228                       |
| Thanks Giving Donation       | 400                 | -                 | 400                         | 424                         |
| Weekly Coffee Morning        | 2,019               | -                 | 2,019                       | 1,772                       |
| Manse Refurbishment Donation | 21,000              | -                 | 21,000                      | -                           |
|                              | -----               | -----             | -----                       | -----                       |
|                              | 49,890              | 5,170             | 55,060                      | 31,824                      |
|                              | =====               | =====             | =====                       | =====                       |

6. **Activities for Generating Funds**

|                 | <u>Unrestricted</u> | <u>Restricted</u> | <u>2024</u><br><u>Total</u> | <u>2023</u><br><u>Total</u> |
|-----------------|---------------------|-------------------|-----------------------------|-----------------------------|
|                 | £                   | £                 | £                           | £                           |
| Property Rental | 5,034               | -                 | 5,034                       | 5,650                       |
| Christmas Fayre | 935                 | -                 | 935                         | 667                         |
|                 | -----               | -----             | -----                       | -----                       |
| -               | 5,969               | -                 | 5,969                       | 6,317                       |
|                 | =====               | =====             | =====                       | =====                       |

7. **Other Income**

|                             | <u>Unrestricted</u> | <u>Restricted</u> | <u>2024</u><br><u>Total</u> | <u>2023</u><br><u>Total</u> |
|-----------------------------|---------------------|-------------------|-----------------------------|-----------------------------|
|                             | £                   | £                 | £                           | £                           |
| Bank Interest               | 544                 | -                 | 544                         | 176                         |
| PAYE Refund                 | 1,728               | -                 | 1,728                       | -                           |
| Energy Company Compensation | 617                 | -                 | 617                         | -                           |
|                             | -----               | -----             | -----                       | -----                       |
|                             | 2,889               | -                 | 2,889                       | 176                         |
|                             | =====               | =====             | =====                       | =====                       |

**BUTE BAPTIST CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

**8. Cost of Generating Funds**

|                             | <u>Unrestricted</u> | <u>Restricted</u> | <u>2024</u><br><u>Total</u> | <u>2023</u><br><u>Total</u> |
|-----------------------------|---------------------|-------------------|-----------------------------|-----------------------------|
|                             | £                   | £                 | £                           | £                           |
| Other Rental Property Costs | 4,897               | -                 | 4,897                       | 325                         |
| Christmas Fayre Costs       | -                   | -                 | -                           | -                           |
|                             | -----               | -----             | -----                       | -----                       |
|                             | 4,897               | -                 | 4,897                       | 325                         |
|                             | =====               | =====             | =====                       | =====                       |

**9. Charitable Activities**

|                                   | <u>Unrestricted</u> | <u>Restricted</u> | <u>2024</u><br><u>Total</u> | <u>2023</u><br><u>Total</u> |
|-----------------------------------|---------------------|-------------------|-----------------------------|-----------------------------|
|                                   | £                   | £                 | £                           | £                           |
| <u>STIPEND etc</u>                |                     |                   |                             |                             |
| Net Stipend                       | -                   | -                 | -                           | 13,438                      |
| Income Tax/Nat Ins                | -                   | -                 | -                           | 251                         |
| Pastor's Pension (Church)         | -                   | -                 | -                           | 2,176                       |
| Pastor Expenses                   | -                   | -                 | -                           | -                           |
| Pulpit Supply                     | 2,051               | -                 | 2,051                       | 220                         |
| Pastor Mobile Phone               | -                   | -                 | -                           | 113                         |
| <u>MANSE</u>                      |                     |                   |                             |                             |
| Refurbishment                     | 15,507              | -                 | 15,507                      | -                           |
| Survey                            | 275                 | -                 | 275                         | -                           |
| Council Tax                       | -                   | -                 | -                           | 1,913                       |
| Insurance                         | 780                 | -                 | 780                         | 687                         |
| Repairs and Maintenance           | -                   | -                 | -                           | 173                         |
| Share of Utilities - Heat & Light | 443                 | -                 | 443                         | 122                         |
| Sundry Expense                    | 85                  | -                 | 85                          | -                           |
| <u>KING STREET</u>                |                     |                   |                             |                             |
| Insurance                         | 962                 | -                 | 962                         | 947                         |
| Heating and Lighting              | 1,390               | -                 | 1,390                       | 1,465                       |
| Repairs and Renewals              | 787                 | -                 | 787                         | 322                         |
| Cleaning Costs                    | 41                  | -                 | 41                          | 143                         |
| Wages – Cleaner                   | 96                  | -                 | 96                          | 500                         |
| Telephone/Zoom                    | 416                 | -                 | 416                         | 623                         |
| Sunday School Costs               | 87                  | -                 | 87                          | 80                          |
| <u>OTHER PAYMENTS</u>             |                     |                   |                             |                             |
| CCL Europe, Licenses              | 507                 | -                 | 507                         | 483                         |
| Hire of Hall                      | 580                 | -                 | 580                         | 840                         |
| Website Costs                     | 244                 | -                 | 244                         | -                           |
| Subscriptions                     | 150                 | -                 | 150                         | 145                         |
| Payroll & Accountancy             | 1,734               | -                 | 1,734                       | 2,076                       |
| Photocopying, Stationery etc      | 126                 | -                 | 126                         | 47                          |
| Books                             | 186                 | -                 | 186                         | -                           |
| Travel Expenses                   | 99                  | -                 | 99                          | -                           |
| Baptist Union                     | -                   | -                 | -                           | 1,092                       |
| Hospitality Costs                 | 352                 | -                 | 352                         | 751                         |
| Christian Institute               | 200                 | -                 | 200                         | -                           |
|                                   | -----               | -----             | -----                       | -----                       |
| C/Fwd                             | 27,098              | -                 | 27,098                      | 28,607                      |
|                                   | -----               | -----             | -----                       | -----                       |

**BUTE BAPTIST CHURCH**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

9. **Charitable Activities**

|                                      | <u>Unrestricted</u> | <u>Restricted</u> | <u>2024</u><br><u>Total</u> | <u>2023</u><br><u>Total</u> |
|--------------------------------------|---------------------|-------------------|-----------------------------|-----------------------------|
|                                      | <u>£</u>            | <u>£</u>          | <u>£</u>                    | <u>£</u>                    |
| B/Fwd                                | 27,098              | -                 | 27,098                      | 28,607                      |
|                                      | -----               | -----             | -----                       | -----                       |
| OP Mobilisation                      | 1,000               | -                 | 1,000                       | -                           |
| BMS World Mission                    | 165                 | 585               | 750                         | -                           |
| Op Agri                              | 165                 | 585               | 750                         | 350                         |
| BMS Harvest Giving                   | -                   | -                 | -                           | 350                         |
| Sundry Expense                       | 235                 | -                 | 235                         | 173                         |
|                                      | -----               | -----             | -----                       | -----                       |
|                                      | 28,663              | 1,170             | 29,833                      | 29,480                      |
|                                      | =====               | =====             | =====                       | =====                       |
| <b>Governance Costs – Legal Fees</b> | 450                 | -                 | 450                         | -                           |
|                                      | =====               | =====             | =====                       | =====                       |

10. **Movements in Funds**

|                           | <u>At 1 Jan</u><br><u>2024</u> | <u>Receipts</u> | <u>Payments</u> | <u>Transfers</u> | <u>At 31 Dec</u><br><u>2024</u> |
|---------------------------|--------------------------------|-----------------|-----------------|------------------|---------------------------------|
|                           | <u>£</u>                       | <u>£</u>        | <u>£</u>        | <u>£</u>         | <u>£</u>                        |
| <b>Unrestricted Funds</b> |                                |                 |                 |                  |                                 |
| General Fund              | 39,481                         | 58,748          | 34,010          | -                | 64,219                          |
| <b>Restricted Funds</b>   | 362                            | 5,170           | 1,170           | -                | 4,362                           |
|                           | -----                          | -----           | -----           | -----            | -----                           |
| Total Funds               | 39,843                         | 63,918          | 35,180          | -                | 68,581                          |
|                           | =====                          | =====           | =====           | =====            | =====                           |

**Restricted Funds**

Restricted funds held at 31 December 2024 are:

|                 | <u>£</u> |
|-----------------|----------|
| Youth           | 122      |
| Electronic/Tech | 4,000    |
|                 | -----    |
|                 | 4,122    |
|                 | =====    |