

SC052292 . 2024 .1

WESTRAY BAPTIST KIRK

Scottish Charity No: SC052292

Trustees' Report and Financial Statements

Year ended 31 December 2024

Westray Baptist Kirk
Scottish Charity No SC052292

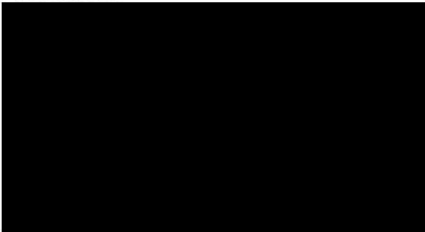
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for the year ended 31 December 2024

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Westray Baptist Kirk
Scottish Charity No SC052292

Church Information

Trustees



Address

Pierowall
Westray
KW17 2DB

Bankers

Royal Bank of Scotland
1 Victoria Street
Kirkwall
KW15 1DP

Solicitors

Lows
5 Broad Street
Kirkwall
KW15 1DH

Independent Examiner



Orcadia Chartered Accountants
3 East Road
Kirkwall
ORKNEY
KW15 1HZ

Report of the Trustees

The Trustees are pleased to present their report together with financial statements of the Westray Baptist Kirk for year ended 31 December 2024.

Status of Charity and Governing Document

Westray Baptist Kirk is Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 30 January 2023. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 30 January 2023. It has a single tier structure and as such the trustees are the members of the charity.

The church is a Scottish Charity (No SC052292)

The church is recognised by the Inland Revenue under reference number ST06371

Aims and Affiliation

The aims of the church are in line with its mission statement – “the making and maturing of disciples of Jesus Christ in the power of the Holy Spirit to the glory of God”. The church is affiliated to the Baptist Union of Scotland

Trustees and Office Bearers

Trustees

[REDACTED]

Secretary

[REDACTED]

Treasurer

[REDACTED]

Appointment of Trustees

New trustees are nominated for appointment by the existing trustees. Trustees are appointed on a year long term, with nominations being conducted annually at the AGM. 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, its 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.

Achievements and Performance

Church membership is 52.

The church is in a period of vacancy, with the last pastor leaving early February 2024. This has increased workload and organisational responsibility for the leadership team, and for members of the team and congregation in taking services from time to time.

We have had a number of visiting speakers during this time. Some just for the day, some spending a week or more with us, and using the Manse for accommodation. We were very happy to have one guests speaker who has been able to commit to spending a total of almost 5 months with us over two stays. This not only provided a level of continuity for church activities including pastoral visiting, but also helps to keep the manse in a lived in condition. Our longer term speaker also carried out some DIY and maintenance in the manse.

We held another successful fundraising breakfast for the Gogo Olive charity in the early spring. This was a busy and well attended event with Team Sunday School preparing and serving breakfast for guests, and participating in the morning service which followed.

The Hub – a social space for the community, run jointly with the Church of Scotland members – ran until March, and started up again in November for the winter session.

The Hub continues to be hosted in the Baptist Kirk building, but with a team of volunteers from both churches and the community helping with provision of soup and bread, and with setting up and taking down the venue each week.

This year, a chair based exercise class which involves a lot of Hub attendees, and partly grew out of the Hub activities has taken place in the Kirk every Tuesday, with an additional group meeting on a Thursday for weight management classes and exercise. Some additional people have been attending the Sunday services having attended the Hub.

The kirk was involved with the organisation and supporting of a two week tent mission in August/September 2024, with the Faith Mission visiting for the fortnight. The tent was set up in the school playing fields with the agreement of the school and the community council.

A joint residential youth weekend was held in the Kirk in the October school holidays, with young people from Westray and Orkney Mainland groups attending. Some of the Mission team were able to stay in the manse for the time of the mission and others stayed with members of the congregation, and main meals were supplied by volunteers to the team each night. The meetings were generally well attended, and the team also visited homes throughout the isle during this time.

Sunday school numbers have remained consistent, with a slight increase in regular attendees. The mid week meeting attendance numbers have increased. Youth activities with our small group of teens has been more sporadic, with an informal dinner arranged for them to invite friends to. However, it continues to be difficult to find leaders to run youth events regularly, and difficult to find times which suit all the young people, some of whom are away from the isle during the week to attend school in Kirkwall.

We continue to work with the Church of Scotland to run united services during holiday times, and for special services.

Financial Review

Principal Sources of Funding

The church receives its funding by way of weekly offerings and gift aid donations.

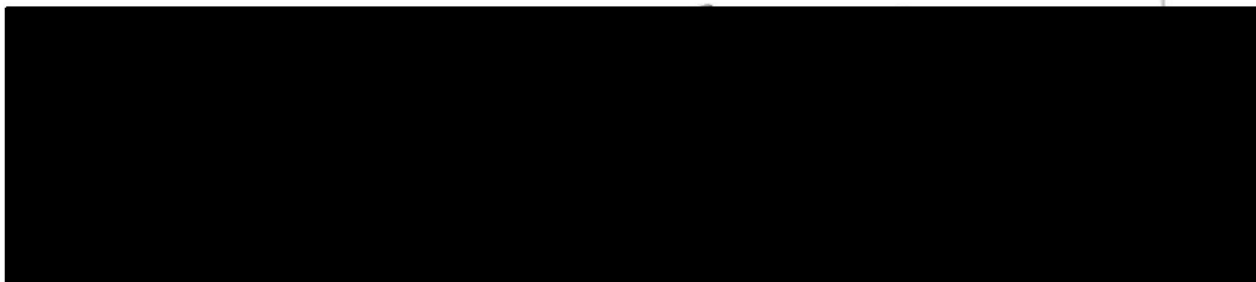
Results for the Year

The financial statements for the year are set out on pages six to eight. The statement of financial activities on page six reflects a net surplus of £26,849 (2023 - deficit £14,955).

Reserves

It is the policy of the church to maintain unrestricted funds ie. funds not committed or invested in fixed assets, at a level which equates to approximately 3 months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. Total funds not committed or invested in fixed assets at 31 December 2024 were £61,002 (2023 £33,202) representing more than 3 months unrestricted expenditure.

Approved by the trustees and signed on their behalf.



Date 7 September 2025

ORCADIA

CHARTERED ACCOUNTANTS



Independent Examiner's Report to the Trustees of the Westray Baptist Kirk

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages six to eight.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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. 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 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 8 of the 2006 Accounts Regulations have not been met, or

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

Orcadia
Chartered Accountants

7 September 2025

Westray Baptist Kirk
Statement of Financial Activities
Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
<u>Receipts</u>		
Church Collections	7,610	6,038
Gift Aid Donations	25,770	27,530
Tax Recovered on Gift Aid Donations	1,902	8,392
Other Gifts/Donations	1,230	1,250
Legacies	27,480	-
Interest	-	2
	<u>63,992</u>	<u>43,212</u>
Other Receipts	0	0
<u>Total Receipts</u>	<u><u>63,992</u></u>	<u><u>43,212</u></u>
<u>Payments</u>		
Direct Charitable Expenditure		
Minister's Salary	4,988	30,174
Pulpit Supply and Pastoral Expenses	4,378	-
Pension Fund Contributions	557	6,111
Manse Insurance	534	473
Church Insurance	1,011	984
Electricity	2,364	2,132
Manse Costs	6,119	3,818
Repairs/Replacements	3,300	444
Scottish Baptist Fund	2,184	1,688
Sunday School Materials	161	40
Donations to Other Charities	5,980	4,130
Miscellaneous	4,650	3,441
Legal Fees	270	4,084
Independent Examiner's Fees	648	648
<u>Total Payments</u>	<u><u>37,143</u></u>	<u><u>58,167</u></u>
<u>Surplus/(Deficit) of Receipts over Payments for the Year</u>	<u><u>26,849</u></u>	<u><u>(14,955)</u></u>
 Fund Balances Brought Forward at 01 January 2024	 252,025	 266,980
Fund Balances Carried Forward at 31 December 2024	<u><u>278,874</u></u>	<u><u>252,025</u></u>

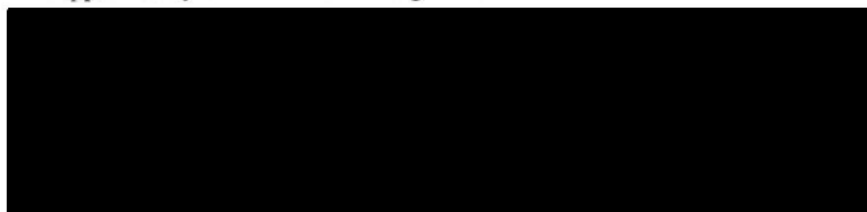
Note: All Funds are Unrestricted

Westray Baptist Kirk
Balance Sheet
Year Ended 31 December 2024

	2024	2023
	£	£
FIXED ASSETS		
Manse	157,872	157,872
Church	60,000	60,000
	<u>217,872</u>	<u>217,872</u>
CURRENT ASSETS		
Debtors - Gift Aid Tax due	11,246	8,392
Debtors - Scottish Water	827	827
Royal Bank of Scotland	48,954	26,562
National Savings Account	2,497	2,497
Electricity	382	577
	<u>63,907</u>	<u>38,856</u>
CURRENT LIABILITIES: Amounts falling due		
Within One Year		
Loan from John Reid Trust	2,166	2,166
Creditors - other	90	2,865
Due to Independant Examiner	648	624
	<u>2,904</u>	<u>5,654</u>
NET CURRENT ASSETS	61,003	33,202
NET ASSETS	<u>278,875</u>	<u>251,074</u>
Represented by:		
Balance Brought Forward at 01 January 2024	252,025	266,980
<u>Deficit of Receipts over Payments for Year</u>	26,849	(14,955)
	<u>278,874</u>	<u>252,025</u>

Note: all funds are unrestricted

Approved by the trustees and signed on their behalf



Dated 07 September 2025

Westray Baptist Kirk
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

██████████ received remuneration of £4,988

**2 Donations to Other
Charities**

	2024	2023
	£	£
GoGo Olive	3,480	3,480
Faith Mission	<u>2,500</u>	<u>200</u>
	<u><u>5,980</u></u>	<u><u>3,680</u></u>