

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | 01 | 2024 | To | 31 | 12 | 2024 |

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

| |
|---------------------------|
| Kilmarnock Baptist Church |
| |
| SC052884 |
| |

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 | | Treasurer | | Church Members |
| 2 | | | | Church Members |
| 3 | | Secretary | | Church Members |
| 4 | | | | Church Members |
| 5 | | Elder | | Church Members |
| 6 | | Pastor | | |
| 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

Kilmarnock Baptist Church is established by constitution. The legal form of the church is a SCIO (Scottish Charitable Incorporated Organisation) and is a registered charity (SC052884). The church is affiliated to the Baptist Union of Scotland.

The church changed its status from an unincorporated Association (SC003263) to a SCIO (SC052884) on 12 October 2023. The assets and liabilities were transferred over.

Trustee recruitment and appointment

All trustees are appointed by the members of the church. Two thirds of the votes casted are required to enable them to be approved and appointed. They are appointed for a period of 4 years.

Objectives and activities

Charitable purposes

The aim of the church is in line with their mission statement, being a church family passionate about Jesus.

The church purposes are the advancement of religion, specifically the Christian faith, primarily in Kilmarnock, East Ayrshire as well as Scotland and the rest of the world.

Summary of the main activities in relation to these objects

Main activities held within the church include the following;

The congregation continues to meet each Sunday for worship.
Mid-Week Small groups/Prayer Meetings
Partnering with Prison fellowship Scotland & undertaken Alpha
Partnering with 20 Schemes
Ragged School of Theology Introduction Course for members

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Achievements and performance

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

During the past financial year, the church has made many achievements. Following the need to move to a new area of Kilmarnock due to the building Repair issues we are facing, we have been blessed by having the opportunity of integrating within the local community. The number of people attending has increased which has amazingly led to many giving their life to Jesus, being baptised and becoming a member of the church.

In addition to the above;

We hold mid-week Bible Studies

We donate (£1,800) to Baptist Union of Scotland to aid funding of national body.

Provision of watering station at local "Roon The Toon" 10K race, to promote Christianity within the community.

Support of the local Food Bank.

Financial review

Brief statement of the charity's policy on reserves

The church holds reserves to ensure that governance costs can be met should the income falls, or a special occasion takes place requiring the church to interact in the community. It is also reserved for repairs to the church fabric.

Details of any deficit

The church has had a significant deficit this year of £22,641. The main reasons for this is due to the significant issues we have experienced with the church building and the process of attempting to rectify this.

Last year the church deficit was £5,630.

Donated facilities and services (if any)

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Other optional information

Kilmarnock Baptist Church was previously an Unincorporated Association and registered under charity number SC003263. This charity has now been wound up and all assets and liabilities have been transferred to Kilmarnock Baptist Church (SCIO) charity number SC052884.

The accounts for year ending 31st December 2024 are merged and include the transactions for Kilmarnock Baptist Church SC003263 from 1st January 2024 to 6th April 2024 (when the account was closed). All transactions of SC052884 have been included up until the year end date 31st December 2024.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|---|-------------|--|
| Signature(s) <i>OSCR will accept digital or typed signatures</i> | <div></div> | |
| Full name(s) | | |
| Position (e.g. Chair) | Treasurer | |
| Date | 09/05/2025 | |

Kilmarnock Baptist Church

SC052884



Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 01 | 2024 | | 31 | 12 | 2024 |

Section A Statement of receipts and payments

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total funds current period to nearest £ | Total funds last period to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| A1 Receipts | | | | | | |
| Donations | 60,336 | | | | 60,336 | 65,601 |
| Legacies | | | | | - | |
| Grants | 2,896 | | | | 2,896 | 1,455 |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 575 | | | | 575 | |
| | | | | | - | |
| A1 Sub total | 63,807 | - | - | - | 63,807 | 67,056 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 63,807 | - | - | - | 63,807 | 67,056 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 83,554 | | | | 83,554 | 69,287 |
| Grants and donations | 2,896 | | | | 2,896 | 3,400 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| | | | | | - | |
| A3 Sub total | 86,450 | - | - | - | 86,450 | 72,687 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 86,450 | - | - | - | 86,450 | 72,687 |
| Net receipts / (payments) | (22,643) | - | - | - | (22,643) | (5,631) |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | (22,643) | - | - | - | (22,643) | (5,631) |

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 | 125,567 | | | | 125,567 | 131,646 |
| | Surplus / (deficit) shown on receipts and payments account | (22,643) | | | | (22,643) | (5,631) |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 102,924 | - | - | - | 102,924 | 126,015 |
| | (Agree balances with receipts and payments account(s)) | yes | - | - | - | - | - |

| | 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 | Electrical Equipment | Restricted | | 6,000 | 6,000 |
| | Chairs | Restricted | | 6,000 | 6,000 |
| | Church | Restricted | | 125,000 | 125,000 |
| | | | | | |
| | | | | | |
| | | Total | - | 137,000 | 137,000 |

| | 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

| | | |
|--|--|--|
| | | |
| | | |

| |
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| |
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Kilmarnock Baptist Church

SC052884

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

| | 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 £ |
|------------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| Tax Relief on Gift Aid | 4,702 | | | | 4,702 | 9,770 |
| Gift Aid | 34,313 | | | | 34,313 | 31,116 |
| Sunday offering | 19,300 | | | | 19,300 | 21,519 |
| Other | 4,917 | | | | 4,917 | 3,196 |
| Total | 63,232 | - | - | - | 63,232 | 65,601 |
| | reference | - | - | - | reference | - |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| Total | - | - | - | - |
| | reference | - | reference | reference |

3 Gross receipts from other charitable activities

| | 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 £ |
|---------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| Bank Interest | 575 | | | | 575 | 1,455 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 575 | - | - | - | 575 | 1,455 |
| | - | - | - | - | - | reference error |

Bank

4 Payments relating directly to charitable activities

| | 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 £ |
|-----------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| Church Costs | 37,861 | | | | 37,861 | 14,667 |
| Ministers Costs | 41,133 | | | | 41,133 | 43,632 |
| Electricity/Gas | 1,829 | | | | 1,829 | 2,510 |
| Licences etc | 490 | | | | 490 | 542 |
| Stationary | 1,879 | | | | 1,879 | 327 |
| Outreach | 362 | | | | 362 | 1,918 |
| Intern | - | | | | - | 5,691 |
| Student Grant | 2,896 | | | | 2,896 | |
| | | | | | - | |
| | | | | | - | |
| Total | 86,450 | - | - | - | 86,450 | 69,287 |
| | reference error | - | - | - | reference error | - |

5 Breakdown of unrestricted funds

| Nature and purpose of funds | | |
|-----------------------------|--|--|
| | | |

Date: 09/05/2025

APPENDIX 3



| | | Independent examiner's report on the accounts v2 | | | | | |
|---|--|---|------|----|-----------------|---|------|
| Report to the trustees/members of | Charity name Kilmarnock Baptist Church | | | | | | |
| Registered charity number | SC052884 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 01 | 2024 | to | 31 | 12 | 2024 |
| Set out on pages | 1&2 | | | | | (remember to include the page numbers of additional sheets) | |
| 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) 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. | | | | | | |
| 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 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 | <p>In the course of my examination, no matter has come to my attention</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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 | | | | | | |
| Signed: | | | | | Date: | 29 April 2025 | |
| Name: | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | |
| Address: | Trinity Business Spaces 18 East Shaw Street Kilmarnock KA1 4AN | | | | | | |

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose