

Crieff Baptist Church SCIO

Scotland · Charity number SC053381

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2024-05-23
Register	View on the OSCR register

Contact

Address	Upper Glencairn Broich Terrace Crieff Perthshire PH7 3BD
Website	www.crieffbaptist.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The church's objectives are the advancement of the Christian faith primarily in Crieff, Perthshire but also throughout Scotland and the rest of the world by means consistent with the teachings of the Christian Bible including worship, mission, prayer, witness, education, community service, the support of agencies, individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs

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 Crieff and Strathearn, and also throughout Scotland and the rest of the world, by all means consistent with: 4.1 The Christian Bible. and 4.2 The Declaration of Principle. and 4.3 The Statement of Foundation Values. including, without prejudice to the foregoing generality, worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	1
2025-03-31	£125,768	£51,385	-	1

Accounts

Scottish Charities Incorporated Organisation No. SC053381

Crieff Baptist Church SCIO

Trustees' Report and Financial Statements
Period Ended 31 March 2025

Crieff Baptist Church SCIO

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Crieff Baptist Church SCIO

Report of the Trustees for the period ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements of the church for the period ended 31 March 2025.

Status of Charity and Governing Document

Previously, Crieff Baptist Church was registered as an Unincorporated Organisation with HMRC and as a Scottish Charity with OSCR (No. SCO21257). At a church meeting on 24th April 2024, it was agreed that we should apply to change our status to a Scottish Charities Incorporated Organisation.

This application was completed through OSCR on 23rd May 2024 with the name 'Crieff Baptist Church SCIO' and the registered charity number SC053381.

Although this change required a new bank account we were given the opportunity to keep the financial records as a continuing process. This has helped us keep control and make seasonal comparisons.

Aims and Affiliation

The church's objectives are the advancement of the Christian faith primarily in Crieff, Perthshire but also throughout Scotland and the rest of the world by means consistent with the teachings of the Christian Bible including worship, mission, prayer, witness, education, community service, the support of agencies, individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs. The church is also affiliated to the Baptist Union of Scotland.

Organisational Structure

The leadership team meets monthly to discuss a wide variety of topics including, finances, maintenance & repairs, pastoral needs within the church family and general needs within the wider community. Business meetings for members & friends are convened half periodically (the AGM in May and the Half Periodly Meeting in November. Additional meetings are held as required.

Trustees and Office Bearers

The church is self-governing and congregational in policy and its day-to-day running is undertaken by the leadership team comprising, the Pastor, Elders and Deacons. The Elders and Deacons are also the Trustees.

The Trustees who served in the period are as detailed below:



Title deeds to the properties owned by the church are held in the names of the service Trustees.

Appointment of Trustees

The Pastor is appointed by the church in accordance with the Constitution and the procedure recommended by the Baptist Union of Scotland (BUoS). The Secretary, Treasurer, Elders and Deacons are elected by the members. They normally serve for three periods but are eligible for re-election at the end of that period. Office-Bearers may be co-opted on a pro-term basis as required. Other than the Pastor all members of the leadership team will have served in the church for some time and will be familiar with its workings. As part of their induction programme, new Deacons are required to understand their statutory responsibilities.

Crieff Baptist Church SCIO

Report of the Trustees for the period ended 31 March 2025

Achievements and Performance

During the period leading up to 31st March 2025 we have continued to have a vibrant fellowship and we have continued to seek God's guidance for the future. We remain very grateful for God's provision and care, and it is to Him we give the glory.

- 1) A highlight of the period was the appointment of our new Pastor, Rev John Burns. After following the designated guidelines for appointing a new Pastor, John was inducted into our church fellowship on 21st September 2024. We are very grateful for the work of the Vacancy Group who considered various profiles and met with John. The church continues to progress under John's ministry and particularly with his calling and skills for working with young people.
- 2) Per the note of anticipation in last period's Trustees' Report, it was good to have 2 new members welcomed on Easter Sunday, 24th April 2024.
- 3) It was also a joy to have processes in place at the end of this financial period for the addition of new Deacons for the leadership team. Names are being collected for the AGM in May 2025.
- 4) Monthly services have continued at Richmond House Care Home and are very much appreciated by residents and staff.
- 5) The partnership with the Erath County Cowboy Church is also continuing and plans were being made for their next visit to Crieff in the summer of 2025.
- 6) The church manse was initially used by Pastor John and his wife until they were able to move into their own property in Gilmerton. A monthly manse allowance amount was added to the payroll for Pastor John in January 2025. Arrangements are being made to have Chapmans Property Letting & Management to find suitable tenants.
- 7) The church hall continues to be used by various community groups. Generally, we seek to use this facility as a ministry rather than for profit. Therefore, groups are charged a nominal amount to cover the cost of heat and light.

The leadership team extends their gratitude to the continuing pastoral visits and caring for members and friends of the church. These activities are a great comfort to those who receive them and a genuine witness of Christ's love to the wider community.

Crieff Baptist Church SCIO

Report of the Trustees for the period ended 31 March 2025

Financial review

Principal sources of funding

The church receives its funding from members and friends by way offerings given by cash at the church or by standing orders through the bank. Many of these offerings are Gift Aided. As described above, a small amount of revenue is received by hiring out the hall. The church does not organise specific activities or events for raising income.

Results for the period

The financial statements for the period are set out on pages 6 to 10. The Receipts and Payments Account on page 6 reflects a surplus of £74,383 of which £72,211 is from assets transferred from the Unincorporated Organisation Crieff Baptist Church (SC021257).

Pension payments of £1/month for the pension deficit ceased following the induction of Pastor John who has joined in the Baptist Pension Scheme. The church made regular payments to the Baptist Union of Scotland and BMS World Mission based upon the "per capita" figure provided by the Baptist Union of Scotland. The giving for the financial period to 31 March 2025 was £42 per member.

Reserves

It is the aim of the church to maintain unrestricted funds as follows:

- A minimum level (if possible) which equates to approximately three months' expenditure to cover emergency situations that may arise from time to time.
- A maximum level, which equates to approximately six months' expenditure, unless the church has a specific project in view. Otherwise, the Leadership Team will seek to disburse excess fund in the form of donations or grants.

At the close of this accounting period the balance of the General Fund was £73,693 which is considered as adequate for this period of settlement with a new Pastor.

Donations and gifts

When funds allow, the church makes donations and gifts from its donated income to beneficiaries and organisations that are known to the Leadership and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Crieff Baptist Church SCIO

Report of the Trustees for the period ended 31 March 2025

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Crieff Baptist Church SCIO

Report of the Trustees for the period ended 31 March 2025

Reference and administrative details

Address

Crieff Baptist Church
Addison Terrace
Crieff
Perthshire
PH7 3AT

Bankers

Bank of Scotland plc,
PO Box 1000,
BX2 1LB

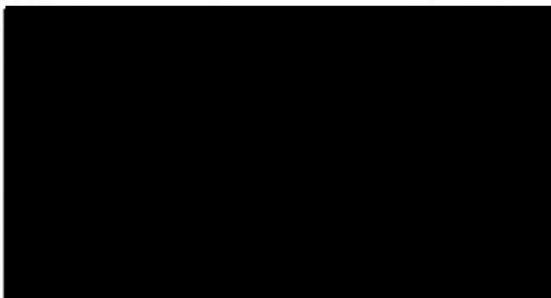
Solicitors

Miller Hendry
14 Comrie Street
Crieff
PH7 4AZ

Independent Examiner

[REDACTED]

Morris & Young
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN



Crieff Baptist Church SCIO

Report of the Independent Examiner to the Trustees for the period ended 31 March 2025

I report on the accounts of the Charity for the period ended 31 March 2025, which are set out on pages 6 to 10.

Respective responsibilities of Trustees and Examiner

The 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 Trustees consider that an 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 2005 Act and to state whether particular matters have come to my attention.

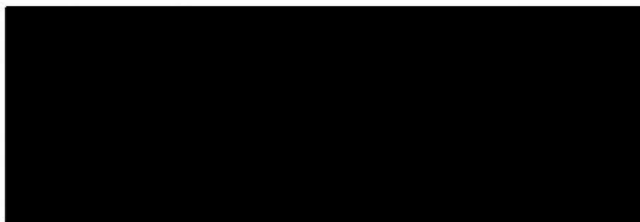
Basis of Independent Examiner's Report

My examination was 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 seeking explanations from you as 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 connection with 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 the Regulation 9 of the 2006 Accounts Regulations,have 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.



Member of the Institute of Chartered Accountants of Scotland
Morris & Young
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

Date: 19 December 2025

Crieff Baptist Church SCIO

Receipts and Payments Accounts for the period ended 31 March 2025

	General fund £	Restricted Funds £	2025 Total £
Receipts			
Gift Aid donations	24,565	100	24,665
Gift Aid tax recovered	7,727	-	7,727
Open plate offerings	11,202	1,271	12,473
Manse Rent	4,679		4,679
Other income - halls, miscellaneous	2,580	1,433	4,013
Other donations (see note 3)	71,588	623	72,211
Total receipts	122,341	3,427	125,768
Payments			
Staff costs	18,822	-	18,822
Staff allowances	2,349	-	2,349
Miscellaneous staff expenses	2,406	40	2,446
<i>Institutional donations and gifts:</i>			
Baptist Union of Scotland	1,204	-	1,204
Baptist Missionary Society	1,204	-	1,204
Action Partners/Pioneers	1,440	-	1,440
Institutional donations less than £1,000 - 6 (2024 - 8)	229	2,195	2,424
<i>Support costs:</i>			
Rates and insurance	1,238	-	1,238
Loan repayments	-	-	-
Loan interest	-	-	-
Utilities	3,230	200	3,430
Administration expenses	8,315	25	8,340
Ministry expenses	2,580	211	2,791
Safety and maintenance	2,278	-	2,278
Building works	2,231	-	2,231
Independent examination	1,188	-	1,188
Total payments	48,714	2,671	51,385
Surplus/(deficit) for period	73,627	756	74,383
Transfers	66	(66)	-
Total funds brought forward	-	-	-
Total funds carried forward	73,693	690	74,383

Crieff Baptist Church SCIO

Statement of Balances as at 31 March 2025

	Opening balance	2025 Surplus for period	Closing balance
	£	£	£
Bank account balances	-	74,383	74,383
Represented by:			
Unrestricted fund			£
General			73,693
Restricted funds			
Ignite (Sunday School)			-
Women's fellowship			-
Special Collections			690
			<u>74,383</u>
Statement of assets at 31 March 2025			£
Church (at cost)			120,000
Manse (at cost)			240,000
			<u>360,000</u>
Statement of liabilities at 31 March 2025			£
Independent examination			1,080
			<u>1,080</u>

Crieff Baptist Church SCIO

Statement of Balances as at 31 March 2025 (continued)

The financial statements on pages 6 to 10 were approved by the Trustees on 18 December 2025 and signed on their Behalf by the undernoted:



The notes on pages 9 to 10 form part of these financial statements.

Crieff Baptist Church SCIO

Notes to the financial statements for the period ended 31 March 2025

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments Account

For the purpose of the Receipts and Payments accounts as shown on page 6, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Pensions

The Church does not operate a pension scheme for staff members, but allows the Pastor to participate in the pension scheme operated by the Baptist Union of Scotland, as part of the Baptist Union of Great Britain and Ireland. Pension costs are included when paid.

2. Transactions with Trustees

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the period.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the period.

3. Incorporation of SCIO

The SCIO was incorporated on 23 May 2024. The other donations shown in the Receipts and Payments Account on page 6 represents £72,211 of assets transferred from Crieff Baptist Church on 23 May 2024.

4. Staff costs and numbers

	2025
	£
Gross Salaries	17,850
Employers NI	498
Pension contributions	474
	<u>18,822</u>

The average number of employees during the period was 1.

Crieff Baptist Church

Notes to the financial statements for the period ended 31 March 2025

5. Unrestricted funds

	Balance at			Balance at
	23 May 2024	Receipts	Payments	31 March 2025
	£	£	£	£
General Fund	-	122,341	(48,714)	73,693

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

6. Restricted funds

	Balance at			Balance at
	23 May 2024	Receipts	Payments	31 March 2025
	£	£	£	£
Ignite (Sunday School)	-	66	-	-
Special Collections	-	3,361	(2,671)	690
	-	3,427	(2,671)	690

Explanation of funds

The Ignite (Sunday School) fund represents income and expenditure relating to the support of children's work.

The Special Collections fund represents income raised for specific charity donations.