

## **ARRAN BAPTIST CHURCH SCIO**

**Annual report and Accounts for the year ended 31 December 2025**

**Scottish Charity Number SC053506**

### **Current Trustees**

Rev A Clark

Mr A Walker

Mrs J Shand

Mr K Burns

Mr P McKinnon

**Contact Address:** Corroul, Shiskine, Isle of Arran, KA27 8EP.

### **Recruitment and appointment of Trustees**

Church Trustees are appointed for a 3 year term by the members at the Annual General Meeting which is held in February each year.

### **Governing Document**

The church is now a Scottish Charitable Incorporated Organisation and the purposes and administration arrangement are set out in the constitution.

### **Charitable Purposes**

Our purpose, as recorded in our constitution, is 'the advancement of Christianity by the provision of teaching, sharing in worship, maintenance of a spirit of love and unity and sharing in the fulfilment of the Lord's commission in Matthew 28:19&20'.

### **Activities and Achievements**

Recorded in the Secretary's report attached.

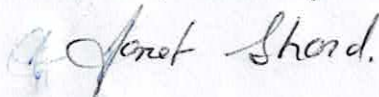
### **Trustees remuneration and expenses**

The trustees did not receive any remuneration or expenses during the year.

### **Reserves**

The church held unrestricted funds of £6,642 in a Current Account and £12,625 in a Savings Account at the year end. The church has an outstanding loan on the manse to the Baptist Union of Scotland of £87,000.

**Mrs J Shand, Secretary**



**Date**

3.3.26

## Independent Examiners' Report to the Trustees of Arran Baptist Church.

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2025, which are set out on pages 3-5.

### ***Respective responsibilities of trustees and examiners.***

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 Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to our attention.

### ***Basis of independent examiners' statement.***

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 we do not express an audit opinion on the view given by the accounts.

### ***Independent examiners' statement.***

In the course of our examination no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - (b) to prepare accounts which accord with the accounting records and comply with 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.

Signed:



Sylvia Alison MICB  
7 Brathwic Terrace  
Brodick  
KA27 8BW

Date:

3<sup>rd</sup> February 2026



# **ARRAN BAPTIST CHURCH - SC053506**

## **STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31 DECEMBER 2025**

Receipts	Note	Unrestricted		Restricted		Total 2025	Total 2024
		Funds		Funds			
Donations & Gift Aid	1	78,641		0		78,641	60,587
Bank Interest		84		0		84	1,773
<b>Total</b>		<b>78,725</b>		<b>0</b>		<b>78,725</b>	<b>62,360</b>
<b>Payments</b>							
Cost of Charitable Activities	2	92,154		0		92,154	126,807
Donations	3	3,476		0		3,476	2,476
<b>Total</b>		<b>95,630</b>		<b>0</b>		<b>95,630</b>	<b>129,283</b>
<b>Surplus/Deficit for year</b>		<b>-16,905</b>		<b>0</b>		<b>-16,905</b>	<b>-66,923</b>
Transfers between funds		0		0		0	0
<b>Surplus/Deficit for year</b>		<b>-16,905</b>		<b>0</b>		<b>-16,905</b>	<b>-66,923</b>

ARRAN BAPTIST CHURCH SCIO - SCO53506

STATEMENT OF BALANCES AS AT 31 DECEMBER 2025

Funds Reconciliation	Unrestricted		Restricted		Total 2025	Total 2024
	Funds		Funds			
Cash at Bank - 31/12/2024	36,172		0		36,172	103,095
Surplus/Deficit for year	-16,905		0		-16,905	-66,923
Cash at Bank - 31/12/2025	19,267		0		19,267	36,172
Bank Balances						
Bank Current Account					6,642	
Bank Savings Account					12,625	
Total Assets - 31/12/2025					19,267	

The Notes on following pages form an integral part of these accounts.

Approved by the Trustees and signed on their behalf by:

Mrs J Shand, Secretary *J Shand*

3rd March, 2026

*3.3.26*

## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b>1. Donations &amp; Gift Aid</b>				
Gift Aid	33,238	0	33,238	28,298
Tax on Gift Aid	10,974	0	10,974	7,516
Offerings	11,490	0	11,490	14,183
Designated & Other Gifts	7,556	0	7,556	3,163
Manse Income	180	0	180	2,543
Manse Buyout	9,000	0	9,000	1,500
Baptist Union	6,203	0	6,203	3,384
	<u>78,641</u>	<u>0</u>	<u>78,641</u>	<u>60,587</u>

**2. Cost of Charitable Activities**

Administration	1,239	0	1,239	2,739
Fellowship	525	0	525	0
Outreach	4,550	0	4,550	1,929
Rent	3,681	0	3,681	2,089
Speakers	0	0	0	0
Baptist Union	1,260	0	1,260	1,135
Arran Youth Foundations	0	0	0	50
Pastor Costs	37,251	0	37,251	26,315
Manse Expenditure	5,569	0	5,569	12,685
Manse Upgrade	29,079	0	29,079	23,952
Manse Loan Repayment	9,000	0	9,000	3,000
Manse Purchase	0	0	0	52,913
	<u>92,154</u>	<u>0</u>	<u>92,154</u>	<u>126,807</u>

**3. Donations**

Atholl Centre	0	150
BMS	800	700
Glasgow City Mission	300	150
MAF	150	150
Release International	300	150
Scottish Bible Society	150	150
Scripture Union	300	150
TEAR Fund	800	400
Valdete Trust	400	200
Watoto	276	276
	<u>3,476</u>	<u>2,476</u>