Atholl Baptist Centre SCIO

(Scottish Charities Incorporated Organisation)

Trustees Report and Financial Statements

Year ended 31st December 2025

Scottish Charity Number: SC015113

Table of contents

Status of Charity and Governing Document
Atholl Baptist Centre SCIO is registered as a Scottish Charity Incorporated Organisation (Number SC015113). It is governed by its Constitution.

Principal and Registered Office
Atholl Baptist Centre SCIO, Atholl Road, Pitlochry, Perthshire PH16 5BX.

Bankers
Bank of Scotland, 76 Atholl Road, Pitlochry PH16 5BW.

Trustees and Office Bearers
The Trustees are as follows: Rev William Slack (Chairman), Mr George Petrie (Secretary), Mrs Arlene White (Treasurer), Mrs Elizabeth McGrouther, Mrs Pat Menzies and Mr Richard White.

Statement on risk
The Trustees have continued to monitor the major risks to which the organisation is exposed and are putting in place systems to mitigate these risks. These include funding and financial viability; handling of money systems; procedures and protocols; physical safety of employees and users; the condition of the premises; litigation; employers’ liability and public liability insurance is in place.

Statement of Trustees’ responsibilities
Charity law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of the charity's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the charity and comply with relevant disclosure requirements.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Aims and Affiliation
The objects of the Charity include:

a) To promote and facilitate Christian education and training and wider educational opportunities through the conference centre and residential facilities. To provide facilities that can meet the diverse range of needs of individuals or groups from all parts of society who wish to come to a Centre with a Christian ethos.
b) To promote equality and inclusivity, particularly for those with complex needs such as physical and psychological disabilities. To help to bridge the gap between the able-bodied and the handicapped, the socially secure and the needy.
c) To relieve poverty in the local community through running the local Foodbank and Food Share Scheme. To promote community development and civic responsibility and encourage social interaction.

Atholl Baptist Centre SCIO

Final Report of the Trustees for 12 months to 31st December 2025

The Centre ceased operations on 30th June 2025. The Board of Trustees met on six occasions up to that date and on a further two occasions subsequently to finalise the Centre's finances including the distribution of remaining funds and satisfying the requirements for dissolving the charity placed upon us by OSCR and the Trustees of the Baptist Union of Scotland.

Over the years, the Centre's principal source of income has been derived from the use of our residential accommodation. Unfortunately, the occupancy rate has been declining over recent years following the COVID shutdowns and showed no signs of improvement despite our attempts to advertise its availability. Alongside the rising running costs, this raised the question of the ongoing viability of the Centre. The Board of Trustees felt the need to act before the Centre became insolvent. For some time, it had become increasingly challenging to maintain the general fund reserves, equating to three months operating costs, the OSCR recommended minimum level. In addition, general interest in the core activities of the Centre had diminished and we found we were unable to attract new and younger Trustees to fill the vacancies left by Trustees retiring as a result of age and infirmity. This would ultimately result in our not having a sufficient number of Trustees in order to legally function according to the requirements of our constitution.

The instructions regarding the dissolution of the charity were covered by paragraph 90 of our constitution and goes back to around 1970 when we were first constituted. The beneficiaries are identified as Pitlochry Baptist Church and the Baptist Union of Scotland. The Centre stands on ground leased from Pitlochry Baptist Church. We have been in consultation with the leadership of Pitlochry Baptist Church regarding both the present and future ministry of the Centre and developing a positive partnership with the Church in mission. Following a very productive meeting of joint leaders, it was agreed to set up a working group to look at how we might develop a positive and purposeful future. The Trustees had already recognised that the model of governance for the Centre no longer was appropriate and that that the work could be more effectively developed with local leadership within the context of the ministry of the local church. Because we had already highlighted the potential of overlap in certain areas of mission, both parties wanted to avoid any potential future conflicts of interest. The discussions with the group went forward with a remarkable spirit of unanimity and this encouraged the Trustees to agree that the most positive future for the ongoing ministry at the Centre lay within the ministry of Pitlochry Baptist Church.

After much prayerful discussion, the decision was taken by the Trustees to apply to OSCR for permission to dissolve the Atholl Baptist Centre SCIO. The application was submitted on 7th April 2025 and permission was duly granted by OSCR and their conditions to the dissolution accepted on 29th May 2025. The members of Pitlochry Baptist Church also agreed that the Church and Centre should merge and that the Church should become responsible for the premises and their use from 1st July 2025.

The Chairman met with the General Director of the Baptist Union of Scotland who indicated his support for these developments. Rev Martin Hodson then met with the Trustees of the Baptist Union of Scotland and secured their support for the dissolution of the Atholl Baptist Centre SCIO and their acceptance that the assets of the Centre be transferred to the Church with the stipulation that the Baptist Union of Scotland should receive a gift for their ministry from any residue of funds available at the closure of the Centre. The outstanding interest free loan from the Baptist Building Fund was also cleared in full and the Trustees agreed that a Thank offering, which was part of the original agreement for our receipt of the loan, should be honoured once the Centre's finances had been finalised.

While all this was taking place, the Centre continued to function as normal during the first six months of the present year. The staff were informed of their impending redundancy three months before the intended closure following the decision taken by both the Church and Centre became public knowledge.

The Trustees had made suitable provision for grants should the Centre find itself unable to meet its financial obligations before closure. However, we are grateful to God that we did not need to call on these financial assurances. We were able to function with the Centre staffed right up to its closure and the staff were able to receive their full redundancy payments. We're thankful that, in this difficult economic situation, they have all been able to find new employment. Once all the outstanding commitments had been settled, the Trustees were able to finalise the Centre's finances with a surplus which has been distributed as following:

Baptist Building Fund	-	£6,000
Baptist Union of Scotland	-	£5,500
Pitlochry Baptist Church	-	£10,500
Highland Perthshire Food Bank	-	£14,705

The Trustees are grateful to God for all the many ways in which He has blessed the ministry of the Centre over the past 56 years. We are grateful to everyone who has prayed and supported the work of the Centre in all kinds of ways. In the words of the Psalmist in Psalm 13:5-6 who was looking to the Lord for answers in a time of difficulty, we can say *"But I trust in your unfailing love; my heart rejoices in your salvation. I will sing to the Lord, for he has been good to me."* Although we are sad that the present ministry of the Centre has come to an end, we are convinced that the future for the Centre is assured in the capable hands of the membership of Pitlochry Baptist Church and will bear much fruit in the years to come as God blesses and fulfils His gracious purposes in meeting both the spiritual and practical needs of the community in Pitlochry and the surrounding area.

Principal sources of funding

The Charity mainly receives income from fees for residential and non-residential accommodation. In addition to this, significant donation income was also received from several sources. We are pleased to have retained regular supporters who gift us annually, most of which is Gift Aided. Gift income substantially reduced in the final year of operation and specific gifts were declined or returned.

Results for the year

The financial statements for the year are set out on the following pages. The facility ceased operations mid-way through the reporting year, on 30th June 2025 so any meaningful performance comparisons with the previous year are difficult. The Statement of Financial Activities generated a loss of £19.4k (2024: surplus of £15.5k). Total income reduced to £55.0k from a level of £174.0k during the previous year. Overall costs were in line with the previous year on a pro-rata basis. Despite the closure announcement three months in advance, all monies due were secured, avoiding bad debts. All financial commitments were honoured including the payment of the outstanding balance of the loan due to the Baptist Building Fund. The balance of £15.0k, together with a gift of £6.0k was made. In line with the constitution and agreed with the Baptist Union of Scotland, all physical assets were transferred to Pitlochry Baptist Church. The surplus funds were split between the Baptist Union of Scotland and Pitlochry Baptist Church, as stated previously. The Food Bank funds were treated separately and were transferred to the new entity operated by members of Pitlochry Baptist Church.

Reserves

All funds were transferred as previously described with the exception of a residual bank balance of £61.00 at 31st December 2025. This balance was subsequently transferred to the Food Bank.

Statement on risk

The Trustees have continued to monitor the major risks to which the company is exposed and are putting in place systems to mitigate these risks. These include funding and financial viability, include handling of money systems, physical safety of employees and users; the condition of the premises; litigation; employers' liability and public liability insurance is in place.

Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the charity and comply with relevant disclosure requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements: and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the charity's financial position. The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees and signed on its behalf by:

24/8/26

Chairman

Independent Examiners Report

Independent Examiners Report to the Trustees of the Atholl Baptist Centre SCIO

I report on the accounts of the above-mentioned charity for the period to 31st December 2025 as set out on the attached pages.

Respective responsibilities of the Trustee 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) (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 Examiners Report
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 Examiners 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 9 of the 2006 Accounts Regulations

have not been met, or to which in my opinion attention should be drawn, in order to reach a proper understanding of the accounts.

Date 24/8/24

N J McNeish
38 Cannerton Park
Milton of Campsie
Glasgow
G66 8HR

Accounting Policies
The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Accounting Convention
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) amended 1 January 2019, 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 an accrual's basis.

Tangible Fixed Assets
The Centre has a lease for the land on which the heritable property sits which is stated at cost. The lease was entered for 99 years, and no rental is due to be paid. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Land	Nil
Heritable Property	99 Years straight Line

Stock
Stocks comprise pellet fuel for the boiler and are stated at the lower of cost or net realisable value.

Debtors and Creditors
Debtor and Creditor balances are stated at the amounts owing/owed at the Balance Sheet, taking account of the recovery of the debt.

Income Recognition
Income is recorded on an accrual's basis when the right to the income has been established.

Valuation of Donated Services
The Centre has a small group of volunteers who assist in several ways at the Centre. This contribution has not been quantified for the purposes of the accounts.

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown previously the funds are defined as follows:

General Funds comprise of income received for the objects of the company without further specified purpose and are available as general funds.

Designated Funds represent unrestricted funds which have been earmarked by the Trustees for specific purposes.

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

Atholl Baptist Centre SCIO

Year to 31st December 2025

	2025 £	2024 £
Donations and Legacies		
Donations	7,881	58,673
Gift Aid Refunds	921	2,765
Grants	-217	11,318
Gift Aid Donations	3,670	8,280
Church Costs Reclaimed	2,419	2,193
Miscellaneous	1,478	5,946
	16,152	89,175
Charitable Activities		
Income		
Food/Accommodation	38,938	84,860
Expenditure		
Residential		
Staff Costs (Inc Volunteers)	35,415	57,337
Cost of Provisions (Inc Food Bank)	19,083	28,509
Utilities	7,497	25,267
Cleaning and Laundry	2,116	3,277
Rates and Insurance	1,844	2,924
Commissions Payable	0	1,668
Bad Debts	0	210
Other Charitable Activities		
Repairs and Maintenance	3,405	8,586
Furniture and Equipment	0	11790
Stationery and Postage	59	259
Telephone and Internet	1,828	1957
Travel Costs	40	854
Advertising and PR	0	1,445
Bank Interest and Charges	42	61
Waste/Water Costs	2,891	2,011
Miscellaneous Expenses	279	5,070
Depreciation	0	6,681
Governance Costs		
Independent Examiners Fee	0	0
Accounting Fees	0	582
	74,499	158,448
Overall, Surplus/Deficit	-19,409	15,507

Atholl Baptist Centre SCIO

Year to 31st December 2025

	2025 £		2024 £
Current Assets			
Fixed Assets	0		367,483
Stock	0		0
Debtors	0		5,661
Cash at Bank and In-hand	61		75,874
Total Current Assets	61		449,018
Liabilities			
Creditors Due in One Year	0		7,152
Pension Payments Due	0		209
Creditors Due in Subsequent Years	0		18,000
Total Liabilities	0		25,361
Net Current Assets	61		423,657
Total Funds of the Charity			
General Fund	61		55,395
Designated Fund	0		367,483
Restricted Funds	0		779
	0	61	423,657

- The total fixed assets were transferred to Pitlochry Baptist Church on 30th September 2025.
- For the year ending 31st December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities

The members have not required the company to obtain an audit of the accounts for the above year in accordance with section 476 of the Companies Act 2006 and the directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounts.

These financial statements have been prepared in accordance with the financial reporting standard for smaller entities and in accordance with the provisions applicable to the companies subject to the small companies' regime.

The financial statements were approved by the Board on 24/8/2026 and signed on their behalf by:

Arlene White
24/8/26

Treasurer

Staff Costs and Numbers

- The average number of employees during the year was 3. (2023: 3)
- No employee received renumeration of more than £60,000.

Directors' Remuneration

- No director received any remuneration or expenses within the year.

Net Income

Net income is stated after charging:	**2025**	**2024**
Depreciation	0	6,681
Loss on Sale of Assets	0	0

Taxation

- No liability to corporation tax due to the company's charitable status.

Creditors: Amounts due within one year:

	General Fund £	Restricted Fund £	Total 2025 £
VAT	0	0	0
HMRC	0	0	0
Trade Creditors	0	0	0
Employers Pension	0	0	0
Pension Payments Due	0	0	0
	0	0	0

Debtors: Amounts owed within one year

	General Fund £	Restricted Fund £	Total 2025 £
Baptist Building Fund	0	0	0
Accounts Receivable	0	0	0
Petty Cash	0	0	0
	0	0	0