

## APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	02	2023		31	01	2024

## Reference and administration details

Charity name	Penicuik Baptist Church
Other names charity is known by	Not applicable
Registered charity number	SC024295
Charity's principal address	39 Crusader Drive
	Roslin
	Midlothian
	United Kingdom
	Postcode EH25 9NL

## 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		Church Elder	N/A	Church Membership
2		Church Elder	N/A	Church Membership
3		Church Elder	N/A	Church Membership
4				
5				
6				
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

See attached document

Trustee recruitment and appointment

See attached document

## Objectives and activities

Charitable purposes

See attached document

Summary of the main activities  
in relation to these objects

See attached document

## APPENDIX 1

### Achievements and performance

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

See attached document

### Financial review

**Brief statement of the charity's policy on reserves**

See attached document

**Details of any deficit**

See attached document

**Donated facilities and services (if any)**

See attached document

## APPENDIX 1

### Other optional information

### Declaration

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

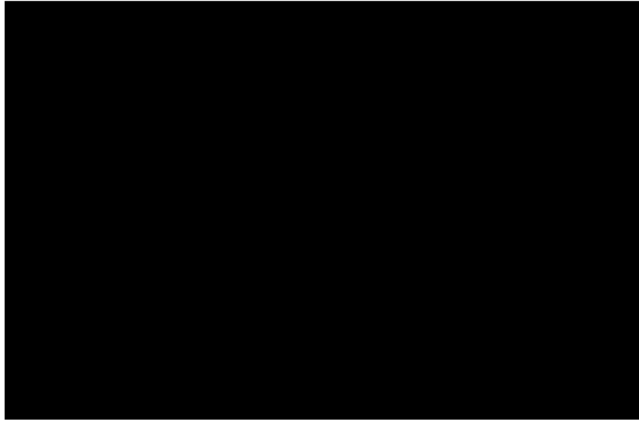
Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Church Elder	
Date	22   9   24	

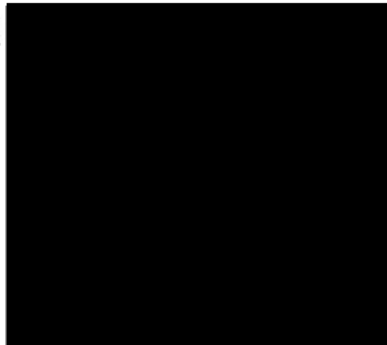
# PENICUIK BAPTIST CHURCH

Scottish Charity No: SC024295

## Church Information



## Church address



## Bankers

Bank of Scotland  
163A John Street  
Penicuik  
Midlothian  
EH26 8AT

Penicuik Baptist Church is established by constitution and is registered as a Scottish Charity No SC024295 and is recognized by HM Revenue and Customs under Reference No CR45636.

Penicuik Baptist Church was formed in 1972 giving consent to the 1689 Baptist Confession of Faith. The church consists of those who have applied for membership (total of 23 members as at January 2024) and have given assent to the current Church Constitution and have been accepted into membership by the vote of the members.

The church is governed by a pastor, elder(s) and deacons. Together they consider the spiritual and temporal affairs of the church. The elders will recommend any new appointments to the eldership or deaconate for approval by a vote of the membership. Appointment is without any specified term but is subject to the continuing confidence of the elders, deacons and members.

Any amendments to the constitution must be by a 2/3 majority vote of eligible voting members at a properly convened business meeting.

Elders/deacons shall act as trustees for all church affairs.

### **Objectives and Activities**

The church exists for the purpose of spreading the Gospel of the Lord Jesus Christ as laid down in the Scriptures, to the glory of God.

It also facilitates the worship of God by those who attend the regular meetings of the church.

The public benefit has been provided by the following:

### **Activities**

- Sunday services – morning and evening
- Wednesday Prayer Meeting and Bible Study
- Conducting Wednesday afternoon or Sunday early evening services, on a rota basis, at two local care homes for the elderly.

- Financially supporting missionaries, missionary projects (ie homeless and deprived children in the Philippines), and Gospel publications at home and abroad.

### **Achievements**

The Sunday morning and evening services are held each week in the church building. Sunday morning services are regularly streamed on Facebook for those who wish to listen in but are unable to attend.

Fellowship with refreshments are available in the church hall after the morning service.

The mid-week Prayer and Bible study meetings have continued throughout the year and are held in the church building on a weekly basis.

The church anniversary weekend took place in May 2023 with guest speaker and fellowship meal.

The Christmas Carol Service was held in the church building on Christmas Eve 2023, welcoming regular attendees and visitors.

The church continued to support and allocate donations to various Christian missions and also towards the CCM Boys Home in Philippines.

On a rota basis with other Penicuik churches, services are also held at the local care homes for the elderly, offering the opportunity to visit the residents and share fellowship and worship with them.

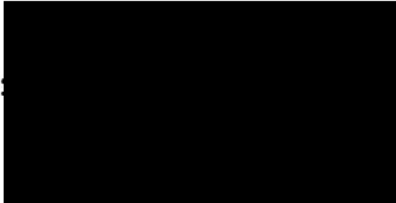
### **Financial**

The church receives all its funding from weekly offerings, donations and Gift Aid donations.

### **Reserves Policy**

The Treasurers Account No2 at 31<sup>st</sup> January 2024 was £6,472.16 and the Treasurers Account No1 was £44,173.15 which would enable us to pay any essential bills and outgoings for at least 12 months.

Signed:



Date: 22/9/24,



**Penicuik Baptist Church**

**SC024295**

**Receipts and payments accounts**

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	02	23		31	01	24

**Section A Statement of receipts and payments**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	38,410	120			38,530	37,294
Legacies					-	-
Grants					-	-
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	4,463				4,463	3,443
<b>A1 Sub total</b>	<b>42,873</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>42,993</b>	<b>40,737</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>42,873</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>42,993</b>	<b>40,737</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments	5,745				5,745	4,372
Investment management costs					-	-
Payments relating directly to charitable activities	26,236				26,236	26,216
Grants and donations	5,780	160			5,940	7,285
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>A3 Sub total</b>	<b>37,761</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>37,921</b>	<b>37,873</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>37,761</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>37,921</b>	<b>37,873</b>
<b>Net receipts / (payments)</b>	<b>5,113</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>5,073</b>	<b>2,863</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>5,113</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>5,073</b>	<b>2,863</b>

## 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	47,291	40			47,331	44,468
	Surplus / (deficit) shown on receipts and payments account	5,113	(40)			5,073	2,863
						-	-
						-	-
	Cash and bank balances at end of year	52,404	-	-	-	52,404	47,331
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	No Investments			
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Church Building (Plus Theft, Malicious People & Glass)	Unrestricted		579,951	563,606
	Contents (Plus Theft, Malicious People & Glass)	Unrestricted		38,453	38,453
		Total	-	618,404	602,059

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	No Liabilities			
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	No Contingent Liabilities			
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

22/9/24

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

**BoS Account** – weekly expenses, upkeep, maintenance and receipt of donations  
**Treasury A/C** – monthly support of full time Pastor for discharge of religious duties  
**Missions A/C** – distribution of unrestricted grants and donations for charitable work

[illegible]

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>	
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Authority under which paid	£
The provision under section 67 of the Act and agreement of the charity trustees	25,750

<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>	
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	Number of trustees	£
Train fare and fee for 2023 Ministers Conference. Fee for 2024 Ministers Conference	1	776

[illegible]

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## Penicuik Baptist Church

SC024295

## 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 £
Offering from Church Services	34,640	120			34,760	33,914
Offerings for Charitable Missions	3,770				3,770	3,380
<b>Total</b>	<b>38,410</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>38,530</b>	<b>37,294</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
No Grants Received			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 £
Gift Aid Rebate and HMRC Refund	4,463				4,463	3,443
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>4,463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,463</b>	<b>3,443</b>

## 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 £
Financial Support (incl payroll fee) for Full-Time Pastor, in order to Discharge Religious duties	26,236				26,236	26,216
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>26,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,236</b>	<b>26,216</b>

## Penicuik Baptist Church

SC024295

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	BoS Account (Weekly Activities)	Treasury A/C (Support and Maintenance)	Missions A/C (Charitable Donations)			
<b>Receipts</b>						
Donations	34,640	-	3,770		38,410	34,884
Legacies					-	-
Grants					-	-
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	-	4,463	-		4,463	3,443
<b>Sub total</b>	<b>34,640</b>	<b>4,463</b>	<b>3,770</b>	<b>-</b>	<b>42,873</b>	<b>38,327</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>34,640</b>	<b>4,463</b>	<b>3,770</b>	<b>-</b>	<b>42,873</b>	<b>38,327</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments	5,745	-	-		5,745	4,372
Investment management costs					-	-
Payments relating directly to charitable activities	-	26,236	-		26,236	26,216
Grants and donations	2,130	-	3,650		5,780	4,855
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>7,875</b>	<b>26,236</b>	<b>3,650</b>	<b>-</b>	<b>37,761</b>	<b>35,443</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>7,875</b>	<b>26,236</b>	<b>3,650</b>	<b>-</b>	<b>37,761</b>	<b>35,443</b>
<b>Net receipts / (payments)</b>	<b>26,765</b>	<b>(21,772)</b>	<b>120</b>	<b>-</b>	<b>5,113</b>	<b>2,883</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>26,765</b>	<b>(21,772)</b>	<b>120</b>	<b>-</b>	<b>5,113</b>	<b>2,883</b>

## Nature and purpose of funds

BoS Account – weekly expenses, upkeep, maintenance and receipt of donations  
Treasury A/C – monthly support of full time Pastor for discharge of religious duties  
Missions A/C – distribution of unrestricted grants and donations for charitable work

## Penicuik Baptist Church

SC024295

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
CCM						
<b>Receipts</b>						
Donations	120				120	2,410
Legacies					-	
Grants					-	
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					-	
<b>Sub total</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>2,410</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>2,410</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	160				160	2,430
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>2,430</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160</b>	<b>2,430</b>
<b>Net receipts / (payments)</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40)</b>	<b>(20)</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40)</b>	<b>(20)</b>

## Nature and purpose of funds

CCM – Christian Compassion Ministries - funding to sponsor CCM Homes for children in Philippines

# OSCR

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b> v2							
<b>Report to the trustees/members of</b>	Charity name	Penicuik Baptist Church							
<b>Registered charity number</b>		SC024295							
<b>On the accounts of the charity for the period</b>	Period start date	Day	Month	Year	to	Period end date	Day	Month	Year
		01	02	2023	to		31	01	2024
<b>Set out on pages</b>	As uploaded to OSCR website in PDF format						(remember to include the page numbers of additional sheets)		
<b>Respective responsibilities of trustees and examiner</b>	<p>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. 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.</p>								
<b>Basis of independent examiner's statement</b>	<p>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 accounts.</p>								
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached</li> </ol>								
<b>Signed:</b>	<div style="background-color: black; width: 100%; height: 100%; min-height: 150px;"></div>								
<b>Name:</b>									
<b>Relevant professional qualification(s) or body (if any):</b>									
<b>Address:</b>									

## 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

No material problems highlighted