

WESTRAY BAPTIST KIRK

Scottish Charity No: SC052292

Trustees' Report and Financial Statements

Year ended 31 December 2025

Westray Baptist Kirk
Scottish Charity No SC052292

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for the year ended 31 December 2025

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Westray Baptist Kirk
Scottish Charity No SC052292

Church Information

Trustees

Stewart Groat (treasurer)
John Allan Scott
Michael Harcus
Kenneth Harcus
Karen Penn
Rebekah Wilson (secretary)

Address

Pierowall
Westray
KW17 2DB

Bankers

Royal Bank of Scotland
1 Victoria Street
Kirkwall
KW15 1DP

Solicitors

Lows
5 Broad Street
Kirkwall
KW15 1DH

Independent Examiner

Steven Sinclair BA, CA
Orcadia Chartered Accountants
3 East Road
Kirkwall
ORKNEY
KW15 1HZ

Report of the Trustees

The Trustees are pleased to present their report together with financial statements of the Westray Baptist Kirk for year ended 31 December 2025.

Status of Charity and Governing Document

Westray Baptist Kirk is Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 30 January 2024. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 30 January 2024. It has a single tier structure and as such the trustees are the members of the charity.

The church is a Scottish Charity (No SC052292)

The church is recognised by the Inland Revenue under reference number ST06371

Aims and Affiliation

The aims of the church are in line with its mission statement – “the making and maturing of disciples of Jesus Christ in the power of the Holy Spirit to the glory of God”. The church is affiliated to the Baptist Union of Scotland

Trustees and Office Bearers

Trustees Michael Harcus, John Allan Scott, Stewart Groat, Kenneth Harcus, Karen Penn and Rebekah Wilson.

Secretary Rebekah Wilson

Treasurer Stewart Groat

Appointment of Trustees

New trustees are nominated for appointment by the existing trustees. Trustees are appointed on a year long term, with nominations being conducted annually at the AGM. Prior to their appointment, new trustees would have served the church for some time in various roles and would be familiar with the church’s values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new trustees are required to understand their statutory responsibilities.

Achievements and Performance

Membership - Our church membership is 52 with regular Sunday attendance averaging around 70 with the midweek meeting attendance varied.

The church has been in a period of vacancy since February 2024.

There remains an increased workload and organisational responsibility for the leadership team, especially in taking arranging cover of all Sunday services.

Similar to last year we have had a number of visiting speakers, many returning from last year. The Manse has been used for accommodation as required by visiting speakers and we again have had a returning visiting pastor spending 3 months with us. This not only provided a level of continuity for church activities including pastoral visits but also helped to keep the manse lived in condition. Our longer-term speaker again carried out some DIY and maintenance in the manse.

We held another successful fundraising breakfast for the Gogo Olive charity in February. This was a busy and well attended event with the Sunday School and Bible class preparing and serving breakfast for guests and participating in the morning service which followed.

The Hub – a social space for the community, run jointly with the Church of Scotland members – ran until March, and started up again in November for the winter session.

The Hub continues to be hosted in the Baptist Kirk building, but with a team of volunteers from both churches and the community helping with provision of soup and bread, and with setting up and taking down the venue each week. Some additional people have been attending the Sunday services having attended the Hub.

The chair-based exercise class remains to take place in the Kirk every Tuesday, with an additional group meeting on a Thursday for weight management classes and exercise.

A singing group led by a kirk member also meets monthly in the kirk.

The kirk building has been used over the year for Ambulance and the Airport First aid training.

A youth Alpha course was run by two church members with invitations given to every young person living on the island. This was consistently well attended by a core group of 12 teenagers and was held from October to December, at a local cafe and in the church. A joint residential youth weekend was held in the Kirk in November, with young people from Westray and Orkney Mainland groups attending. Some of the Mission teams were able to stay in the manse for the time of the mission and others stayed with members of the congregation, with food being arranged and provided by kirk members. However, it continues to be difficult to find leaders to run youth events regularly, and difficult to find times which suit all the young people, some of whom are away from the isle during the week to attend school in Kirkwall. Creche numbers have increased and Sunday school and Bible class numbers have remained consistent.

We continue to work with the Church of Scotland to run united services during all holiday times, and for special services - GoGo Olive service, World Day of Prayer service, Easter services, RNLI service, Westray Connections service, Harvest service and all Christmas services. The Salvation Army came out to lead one of our Christmas services as well as to participate in the wider Westray Community Tree lighting events.

Financial Review

Principal Sources of Funding

The church receives its funding by way of weekly offerings and gift aid donations.

Results for the Year

The financial statements for the year are set out on pages six to eight. The statement of financial activities on page six reflects a net surplus of £17,689 (2024 - £26,849).

Reserves

It is the policy of the church to maintain unrestricted funds ie. funds not committed or invested in fixed assets, at a level which equates to approximately 3 months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. Total funds not committed or invested in fixed assets at 31 December 2025 were £70,385 (2024 £61,002) representing more than 3 months unrestricted expenditure.

Approved by the trustees and signed on their behalf.

Rebekah Wilson

secretary

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Stewart Groat

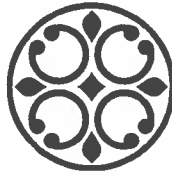
treasurer

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Date 6 September 2026

ORCADIA

CHARTERED ACCOUNTANTS



Independent Examiner's Report to the Trustees of the Westray Baptist Kirk

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages six to eight.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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 Examiner's 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 8 of the 2006 Accounts Regulations have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steven Sinclair BA, CA
Orcadia
Chartered Accountants

6 September 2026

Westray Baptist Kirk
Statement of Financial Activities
Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
<u>Receipts</u>		
Church Collections	7,907	7,610
Gift Aid Donations	25,320	25,770
Tax Recovered on Gift Aid Donations	13,606	1,902
Other Gifts/Donations	1,595	1,230
Legacies	0	27,480
Interest	591	-
	<u>49,019</u>	<u>63,992</u>
Other Receipts	0	0
<u>Total Receipts</u>	<u>49,019</u>	<u>63,992</u>
<u>Payments</u>		
Direct Charitable Expenditure		
Minister's Salary	0	4,988
Pulpit Supply and Pastoral Expenses	7,042	4,378
Pension Fund Contributions	0	557
Manse Insurance	568	534
Church Insurance	1,041	1,011
Electricity	2,159	2,364
Manse Costs	4,522	6,119
Repairs/Replacements	3,244	3,300
Scottish Baptist Fund	2,184	2,184
Sunday School Materials	377	161
Baptist Missionary Society	1,570	-
Donations to Other Charities	4,231	5,980
Miscellaneous	3,564	4,650
Legal Fees	0	270
Independent Examiner's Fees	828	648
<u>Total Payments</u>	<u>31,330</u>	<u>37,143</u>
<u>Surplus/(Deficit) of Receipts over Payments for the Year</u>	<u>17,689</u>	<u>26,849</u>
Fund Balances Brought Forward at 01 January 2025	278,874	252,025
Fund Balances Carried Forward at 31 December 2025	<u>296,564</u>	<u>278,874</u>

Note: All Funds are Unrestricted

Westray Baptist Kirk
Balance Sheet
Year Ended 31 December 2025

	2025	2024
	£	£
FIXED ASSETS		
Manse	157,872	157,872
Church	60,000	60,000
	<u>217,872</u>	<u>217,872</u>
CURRENT ASSETS		
Debtors - Gift Aid Tax due	8,307	11,246
Debtors - Scottish Water	827	827
Debtors - Electricity	752	382
Royal Bank of Scotland	69,538	48,953
National Savings Account	2,497	2,497
	<u>81,922</u>	<u>63,906</u>
CURRENT LIABILITIES: Amounts falling due Within One Year		
Loan from John Reid Trust	2,166	2,166
Creditors - other	309	90
Due to Independent Examiner	756	648
	<u>3,231</u>	<u>2,904</u>
NET CURRENT ASSETS	78,691	61,002
NET ASSETS	<u>296,563</u>	<u>278,874</u>
Represented by:		
Balance Brought Forward at 01 January 2025	278,874	252,025
<u>Deficit of Receipts over Payments for Year</u>	17,689	26,849
	<u>296,563</u>	<u>278,874</u>

Note: all funds are unrestricted

Approved by the trustees and signed on their behalf



Stewart Groat treasurer

Dated 6 September 2026

1 Trustee Remuneration and Related Party Transactions

None

2 Donations to Other Charities

	2025	2024
	£	£
GoGo Olive	3,480	3,480
Faith Mission	-	2,580
Asylum seeker donation	551	-
	<u>4,031</u>	<u>5,980</u>