



Leslie Baptist Church

Led By Christ : Forward Together

Trustees' Annual Report and Accounts

for the year ended 30th September 2018

Charity No: SC021266

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PATERSON BOYD & Co.
Chartered Accountants

Leslie Baptist Church
Trustees' Annual Report
Year ended 30th September 2018

The Trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ended 30th September 2018.

Reference and Administrative Information

Charity Name: Leslie Baptist Church
Charity Registration Number: SC021266
Charity Address: 48 North Street
Leslie
Fife
KY6 3DG

Trustees

List of all the charity trustees who served at any time during the year up to the date of approving the Trustees' Annual Report.

Pastor: No Pastor appointed

Elders: Jim Neilson
Margaret Dunn
Ruari O'Brien resigned 18 March 2018
Alan Milnes
Joyce Nicoll

Deacons: Evelyn Young Treasurer
Carol Neilson Assistant Treasurer
Rona Fotheringham Property Convenor
Lillias Webb Missions Co-ordinator
Evelyn Wilson Housegroup Co-ordinator
Mark Simcock Youth & Children's work -resigned 12th August 2018
Christine Brown resigned as Secretary on 20th February 2018 but remains a Deacon

Independent Examiner
Sheila Boardman MA FCA
Paterson Boyd & Co
Chartered Accountants
18-20 North Street
Glenrothes
Fife
KY7 5NA

Bankers
Bank of Scotland
9 Falkland Gate
Glenrothes
Fife
KY7 9LW

Structure, Governance and Management

The Church and its property is administered and managed in accordance with the provisions of its constitution, and is in membership with the Baptist Union of Scotland to whose Declaration of Principle the Church subscribes.

Leslie Baptist Church

Trustees' Annual Report (Continued) Year ended 30th September 2018

Manner of Appointment of Trustees

The Trustees are the Pastor and the Eldership of the Church together with the Church Secretary and the Church Treasurer. There is a minimum of 3 Trustees, the Church Meeting may appoint other Deacons to serve as Trustees in order to satisfy this requirement. New Elders and Deacons are appointed by the Church Meeting for a period of 3 years, after which they must stand down but are eligible for re-election. The Secretary and Treasurer are required to demit their offices after serving for 6 years.

The Charity's objectives

The Church's objectives are :

- a) the advancement of the Christian faith primarily in the Leslie area and also throughout Scotland and the rest of the world by all means consistent with the teachings of the Christian Bible including worship, ministry, mission, prayer, witness, education, community service
- b) the support of agencies and individuals and other charitable organisations involved in Christian missionary work
- c) the relief of poverty and other social needs
- d) the promotion of a sense of community within the Leslie area

Main Activities during 2017-18

The Church has a variety of activities that take place on a regular basis and this continued throughout the year:-

Sunday Worship Service
Prayer Meetings
Children's & Youth Work
Cornerstone Cafe

The Sunday Worship and Prayer Meetings are mainly focused on Church Members and Adherents (people not formal Members of the Church but who associate with us on a regular basis and are in general agreement with our aims). As in most Churches, Sunday Worship is the primary focus where the Church comes together, hears from God and is energised to go out into the world with the Good News of Jesus Christ.

The Children's and Youth work on a Sunday caters primarily for the children of Members but the main activities are held on weekday evenings and the majority of the attendees are from the Community.

The Church has now agreed proposals for the building renovation and funding applications are being prepared.

The Church continues the process of looking for a new Pastor.

Over the Summer we had a successful series of workshops running on Tuesday nights with good attendance from Church members, friends from other Churches and members of the community.

Our Children's and Youth work continues to have a positive impact with a range of activities taking place throughout the week covering toddlers through to high school age. We have continued to see strong attendance in this area particularly amongst teenagers.

Leslie Baptist Church
Trustees' Annual Report (Continued)
Year ended 30th September 2018

Donated Facilities or Service during 2017-18

During the period under review the Church employed a part time cleaner and a part time Youth worker. All other people serving the Church in any capacity do so as volunteers.

Financial Review

Principal sources of funding

The Church receives its funding from Church members by way of weekly offerings and Gift Aid donations.

Results for the year

The Financial Statement show the total income for the year to be £43,918 and the total resources expended to be £50,779 resulting in a deficit for the year of £6,861.

Grant making policy

The Church makes grants from its income to individuals and organisations that are generally known to the trustees and the Church. The beneficiaries are involved in activities or ministries compatible with the Church's objectives.

Statement on risk

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

The size and age of the church building mean that as well as regular maintenance, some substantial repairs and upgrades are required. The Trustees and the Church have considered this and agreed a more substantial plan of work which addresses this and improves the toilet and kitchen facilities. As well as the Church's own resources we are looking to obtain support from external funders for this.

The Trustees have begun the process of reviewing and updating their policies to reflect new and changed regulatory requirements, recognising the more stringent requirements being placed on charities. Considerable work was done during the year implementing GDPR policies and procedures.

Reserves Policy

The Trustees' policy on reserves is to carry sufficient cash funds with which to cover the expected running costs in the short term. Reserves are currently held in an instant access bank account, this account is frequently reviewed to ensure that approximately 2 - 3 months running costs are reserved. In addition sufficient funds are held to pay the costs of a Pastor for one year as we are actively seeking someone to fill this position.

Details of Deficit

Expenditure is well managed with contracts and running costs regularly reviewed. Financial reports are provided to the Trustees, Elders and Deacons on a monthly basis and are considered at the regular Joint Leaders' Meeting.

The main reason for the deficit this year is that expenditure was incurred on audio/visual equipment for which funding was received in the previous year.

The report and financial information were approved by the Trustees on 21 June 2019 and were signed on their behalf by:


Margaret Dunn

Date: 21-6-19


Alan Milnes

21.6.19
Date

**Leslie Baptist Church
Independent Examiner's Report
Year ended 30 September 2018**

Independent Examiner's Report to the Trustees Of Leslie Baptist Church

I report on the Income and Expenditure account of the charity for the year ended 30 September 2018.

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) (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 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 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 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

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 or 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 enable a proper understanding of the accounts to be reached.

Sheila Boardman

Date: *24 June 2019*

Sheila Boardman MA FCA
Paterson Boyd & Co
Chartered Accountants
18-20 North Street
Glenrothes
Fife
KY7 5NA

Leslie Baptist Church
Statement of Receipts and Payments
For the Year Ended 30th September 2018

	Note	Unrestricted Funds 2017-2018 £	Restricted Funds 2017-2018 £	Total Funds 2017-2018 £	Total Funds 2016-2017 £
Receipts					
Voluntary Income					
Offerings - non Gift Aid		690	-	690	-
Offerings - Gift Aid		24,076	-	24,076	26,179
Offerings - Small Gift Aid		4,517	-	4,517	5,001
Gift Aid Refund		11,896	-	11,896	7,982
Grants & Donations		-	-	-	13,870
Building Fund		-	217	217	539
Subtotal		41,179	217	41,396	53,571
Hall Lets		367	-	367	75
Pastor		-	-	-	-
Running Costs		-	-	-	-
Church Life		120	-	120	-
Cornerstone Café		-	128	128	642
Fundraising		-	96	96	597
Gifts to Others		-	50	50	1,339
Repairs & Servicing		323	-	323	-
Special Collections		-	400	400	395
Youth & Children's Work		285	700	985	3,682
Total		42,274	1,591	43,865	60,301
Investment Income		53	-	53	56
Total Receipts		42,327	1,591	43,918	60,357
Payments					
Cost of Charitable Activities					
Donations to others		-	-	-	650
Cornerstone Cafe		-	-	-	485
Pastor	2	-	-	-	454
Running Costs	3	8,308	39	8,347	10,578
Church life		4,106	-	4,106	1,185
Repairs and servicing		7,951	-	7,951	3,451
Gifts to Others	4	5,600	243	5,843	7,224
Church Events		-	-	-	50
Youth Worker		2,618	3,477	6,095	-
Youth & Children's Work		1,555	-	1,555	-
Special Collections		-	762	762	-
Evangelism		-	-	-	10,329
Building Fund		-	-	-	-
		30,138	4,521	34,659	34,406
Subscriptions					
Baptist Union of Scotland		2,920	-	2,920	2,920
Governance Costs					
Independent Examiners Fee		1,200	-	1,200	576
Payments relating to asset movements					
Purchase of fixed assets		-	12,000	12,000	-
Total Payments		34,258	16,521	50,779	37,902
Surplus / (Deficit) for year before transfers		8,069	(14,930)	(6,861)	22,455
Transfer between Funds		(3,000)	3,000	-	-
Surplus / (Deficit) for year		5,069	(11,930)	(6,861)	22,455

Leslie Baptist Church
Statement of Balances
As at 30th September 2018

	Unrestricted	Restricted	Total	Total
Note	Funds	Funds	Funds	Funds
	2017-2018	2017-2018	2017-2018	2016-2017
	£	£	£	£
Fund Reconciliation				
Opening Funds	30,150	95,247	125,397	102,942
Surplus (Deficit) for the year	5,069	(11,930)	(6,861)	22,455
Closing funds	<u>35,219</u>	<u>83,317</u>	<u>118,536</u>	<u>125,397</u>
Closing Bank Balance				
General Account	4,961	1,068	6,029	11,131
Closing Bank Balance				
Instant Access Account	30,258	82,189	112,447	113,970
Petty cash				
Ladies Group	-	60	60	60
Petty cash				
Mega Quest	-	-	-	140
Petty cash				
Toddlers Group	-	-	-	96
	<u>35,219</u>	<u>83,317</u>	<u>118,536</u>	<u>125,397</u>
Other Assets				
Church building	1,250,000	-	1,250,000	1,250,000
AV System	2,076	12,000	14,076	2,076
Gift Aid accrued on donations to year end	-	-	-	4,753
	<u>1,252,076</u>	<u>12,000</u>	<u>1,264,076</u>	<u>1,256,829</u>

Transactions for the sale or purchase of asset are included in the Statement of Receipts and Payments. The above assets are owned by the church and are shown for completeness. Appreciation and depreciation of assets is not included in the accounts, some information is given, but this is not an indication of current value.

Evelyn Young

Evelyn Young

Date: 24-06-19

Leslie Baptist Church
Notes to Statement of Receipts and Payments
Year ended 30 September 2018

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

	Unrestricted Funds 2017-2018 £	Restricted Funds 2017-2018 £	Total Funds 2017-2018 £	Total Funds 2016-2017 £
2 Breakdown of Pastor Costs				
Stipend	-	-	-	-
Pastor's Expenses	-	-	-	454
	<u>-</u>	<u>-</u>	<u>-</u>	<u>454</u>

	Unrestricted Funds 2017-2018 £	Restricted Funds 2017-2018 £	Total Funds 2017-2018 £	Total Funds 2016-2017 £
3 Breakdown of Running Costs				
Cleaner's Salary	2,014	-	2,014	-
Cleaning & Sanitary	207	-	207	2,391
Gas and Electricity	2,524	39	2,563	2,616
Payroll Services	975	-	975	387
Insurance				1,987
Phone	608	-	608	483
Printing	480	-	480	416
Pulpit Supply	1,500	-	1,500	636
Worship				1,662
	<u>8,308</u>	<u>39</u>	<u>8,347</u>	<u>10,578</u>

4 Gifts to others:

	Unrestricted Funds 2017-2018 £	Restricted Funds 2017-2018 £	Total Funds 2017-2018 £	Total Funds 2016-2017 £
Grants to Individual Missionaries	3,860	63	3,923	4,089
Grants to Missionary Organisations	720	-	720	2,560
Grants to Individuals in need	420	180	600	-
Grants to Scottish Baptist College	300	-	300	300
Grant to BMS	300	-	300	275
Total	<u>5,600</u>	<u>243</u>	<u>5,843</u>	<u>7,224</u>

Leslie Baptist Church
Notes to Statement of Receipts and Payments (Continued)
Year ended 30 September 2018

5 Related Party Transactions

The trustees apart from the youth worker received no payment during the year to September 2018. During the year the trustees donated a total of £10,389 to the charity. This total does not include donations made in the open offering on Sundays, which would be impossible to identify.

6 Fund Accounting

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the charity trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Building project - relates to monies donated towards the building renovations to the church.

Fellowship Fund - exists to help any Church Member in need.

Cornerstone café - relates to donations given to be used to operate the café.

Special collections - are monies raised for specific funds for 3rd parties.

Repairs & running costs - relates to the upkeep & running costs of the church.

Toddlers' Fund - relates to monies collected to operate the toddlers' group.

Offerings - are monies donated which are restricted for a specific use.

Youth work - relates to monies given specifically to run the youth project.

Audio system - relates to monies given specifically to purchase an audio system.

7 Restricted Funds

	Building Project	Fellowship Fund	Cornerstone Café	Total
	£	£	£	£
Opening balance	78,161	180	782	79,123
Income in the year	313	50	128	491
Transfers from general fund	3,000	-	-	3,000
Expenditure in the year	-	(230)	-	(230)
	<u>81,474</u>	<u>0</u>	<u>910</u>	<u>82,384</u>

	Special Collections	Repairs & running costs	Toddlers	Total
	£	£	£	£
Opening balance	395	39	124	558
Income in the year	400	-	700	1,100
Transfers from general fund	-	-	-	0
Expenditure in the year	(762)	(39)	-	(801)
	<u>33</u>	<u>-</u>	<u>824</u>	<u>857</u>

	Offerings	Youth Work	Audio system	Total
	£	£	£	£
Opening balance	89	3,477	12,000	15,566
Income in the year	-	-	-	0
Transfers from general fund	-	-	-	0
Expenditure in the year	(13)	(3,477)	(12,000)	(15,490)
	<u>76</u>	<u>0</u>	<u>0</u>	<u>76</u>

Total Restricted closing funds at 30 September 2018 83,317