



Leslie Baptist Church

Led By Christ : Forward Together

Trustees' Annual Report and Accounts
for the year ended 30th September 2019

Charity No: SC021266

**Leslie Baptist Church
Trustees' Annual Report
Year ended 30th September 2019**

The Trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ended 30th September 2019.

Reference and Administrative Information

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

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.

Jim Neilson
Margaret Dunn
Alan Milnes
Joyce Nicoll
Evelyn Young
Kathleen Dick appointed 25th June 2019

Principal Office-bearers

List of all the office-bearers during the period covered by the accounts

Elders: Amie Aitken Pastor, appointed 7th October 2019
Jim Neilson
Margaret Dunn
Alan Milnes
Joyce Nicoll

Deacons: Kathleen Dick Secretary, appointed 25th June 2019
Evelyn Young Treasurer
Carol Neilson Assistant Treasurer
Rona Fotheringham Property Convenor
Lillias Webb Missions Co-ordinator (on sabbatical from 9th July 2019)
Evelyn Wilson Housegroup Co-ordinator
Christine Brown Welcome Co-ordinator
Trish O'Brien Safeguarding Officer, appointed 26th February 2019
Fraser Watson Youth Leader, appointed 25th June 2019

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

Leslie Baptist Church

Trustees' Annual Report (Continued)

Year ended 30th September 2019

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.

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, they may be re-elected for a further 3 years but thereafter cannot be re-elected within a year.

The Charities 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; and
- d) the promotion of a sense of community within the Leslie area.

Main Activities during 2018-19

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
Community Activities

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.

Significant progress has been made on the plans for our building and renovation project. All necessary planning permission and building warrants have been granted and sufficient funding has been secured from external funders, and members & friends of the church, to allow us to seriously consider making a start to phase one in the Spring of 2020. Tenders are expected to be issued in early 2020 and the results of these will be considered by the Trustees before the final go-ahead is given. This phase will provide a first floor extension, housing an office and two multi-purpose rooms, above the existing kitchen and toilet block. We will apply for further funding towards the project before embarking on the second phase which involves a new kitchen and toilets, this phase opens up a number of funding sources not available in Phase 1 and the Trustees are confident the target funding amount is realistic.

The Church appointed a new Pastor during the year and she took office in early October 2019.

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 some 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.

The Church has been actively involved this year in helping to alleviate food poverty for local families. At Christmas time we provided food hampers for needy families associated with the church. We also became involved in the Family, Food and Fun project, run by Glenrothes Action Against Poverty (Fife Council) where we provided activities and hot healthy meals for families over the school holidays. This has been a very successful and well attended endeavour, feeding up to 30 children and 20 adults at a time. We will continue to work in partnership with the Council and other agencies towards alleviating poverty in Leslie.

**Leslie Baptist Church
Trustees' Annual Report (Continued)
Year ended 30th September 2019**

Donated Facilities or Service during 2018-19

During the period under review the Church employed a part time cleaner. 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 shows the total income for the year to be £54,346 and the total resources expended to be £36,427 resulting in a surplus of £17,919.

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.

During the year our processes for a number of areas were updated and a new policy template was introduced.

The Church Building Project is envisioned to address a number of areas of weakness in our Infrastructure.

The Trustees are of the opinion that the transition from Unincorporated Organisation to SCIO is an essential element of our risk planning.

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 3 months running costs are held.

Details of Surplus

Expenditure is well managed with contracts and running costs regularly viewed. Essential maintenance work has continued on the church building after several years of minimal investment. The renovation of the building will be a large scale, self contained project and the current maintenance work is required as a foundation for future development.

Given the appointment of a Pastor and the imminent start of Phase 1 of the Building Project careful attention is being given to reviewing financial statements, ensuring only necessary expenditure is incurred and ensuring appropriate levels of control over approved expenditure.

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

Margaret Dunn

Date:

Alan Milnes

Date

Leslie Baptist Church
Independent Examiner's Report
Year ended 30 September 2019

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 2019.

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

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 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.

Date:

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 2019

	Note	Unrestricted Funds 2018-2019 £	Restricted Funds 2018-2019 £	Total Funds 2018-2019 £	Total Funds 2017-2018 £
Receipts					
Voluntary Income					
Offerings - non Gift Aid		2,780	-	2,780	690
Offerings - Gift Aid		21,992	-	21,992	24,076
Offerings - Small Gift Aid		4,526	-	4,526	4,517
Gift Aid Refund		5,166	1,354	6,520	11,896
Grants & Donations		-	-	-	-
Building Fund		-	15,035	15,035	217
Subtotal		<u>34,464</u>	<u>16,389</u>	<u>50,853</u>	<u>41,396</u>
Hall Lets		1,679	-	1,679	367
Church Life		75	-	75	120
Cornerstone Café		-	-	-	128
Fundraising		-	-	-	96
Gifts to Others		-	100	100	50
Repairs & Servicing		-	-	-	323
Special Collections		-	426	426	400
Youth & Children's Work		-	1,156	1,156	985
Total		<u>36,218</u>	<u>18,071</u>	<u>54,289</u>	<u>43,865</u>
Investment Income		57	-	57	53
Total Receipts		<u>36,275</u>	<u>18,071</u>	<u>54,346</u>	<u>43,918</u>
Payments					
Cost of Charitable Activities					
Sundry expenses			60	60	-
Pastor	2	667	-	667	-
Running Costs	3	12,961	-	12,961	8,347
Church life		2,925	-	2,925	4,106
Repairs and servicing		1,601	-	1,601	7,951
Gifts to Others	4	4,511	-	4,511	5,843
Youth Worker		-	-	-	6,095
Youth & Children's Work		260	450	710	1,555
Special Collections		-	459	459	762
Building Fund		-	8,880	8,880	-
		<u>22,925</u>	<u>9,849</u>	<u>32,774</u>	<u>34,659</u>
Subscriptions					
Baptist Union of Scotland		2,553	-	2,553	2,920
		<u>2,553</u>	<u>-</u>	<u>2,553</u>	<u>2,920</u>
Governance Costs					
Independent Examiner's Fee		1,100	-	1,100	1,200
Payments relating to asset movements					
Purchase of fixed assets					12,000
Total Payments		<u>26,578</u>	<u>9,849</u>	<u>36,427</u>	<u>50,779</u>
Transfer between Funds			-		
Surplus / (Deficit) for year		<u>9,697</u>	<u>8,222</u>	<u>17,919</u>	<u>(6,861)</u>

Leslie Baptist Church
Statement of Balances
As at 30th September 2019

	Note	Unrestricted Funds 2108-2019 £	Restricted Funds 2108-2019 £	Total Funds 2108-2019 £	Total Funds 2017-2018 £
Fund Reconciliation					
Opening Funds		35,219	83,317	118,536	125,397
Surplus (Deficit) for the year		9,697	8,222	17,919	(6,861)
Closing funds		<u>44,916</u>	<u>91,539</u>	<u>136,455</u>	<u>118,536</u>
Closing Bank Balance	General Account	7,442	769	8,211	6,029
Closing Bank Balance	Instant Access Account	37,474	90,770	128,244	112,447
Petty cash	Ladies Group	-		0	60
		<u>44,916</u>	<u>91,539</u>	<u>136,455</u>	<u>118,536</u>
Other Assets					
Church building		1,250,000	-	1,250,000	1,250,000
Audio board		2,076	12,000	14,076	14,706
Gift Aid accrued on donations to year end		3,007	-	3,007	-
		<u>1,255,083</u>	<u>12,000</u>	<u>1,267,083</u>	<u>1,264,706</u>

Transactions for the sale or purchase of assets 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

Date:

Leslie Baptist Church
Notes to Statement of Receipts and Payments
Year ended 30 September 2019

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 2018-2019 £	Restricted Funds 2018-2019 £	Total Funds 2018-2019 £	Total Funds 2017-2018 £
2 Breakdown of Pastor Costs				
Reflective Weeks and Conferences	667	-	667	-
	<u>667</u>	<u>-</u>	<u>667</u>	<u>-</u>

	Unrestricted Funds 2018-2019 £	Restricted Funds 2018-2019 £	Total Funds 2018-2019 £	Total Funds 2017-2018 £
3 Breakdown of Running Costs				
Cleaner's Salary	2,081	-	2,081	2,014
Cleaning & Sanitary	146	-	146	207
Gas and Electricity	3,187	-	3,187	2,563
Insurance	3,535	-	3,535	
Payroll Services	591	-	591	975
Phone	627	-	627	608
Printing	339	-	339	480
Pulpit Supply	2,455	-	2,455	1,500
	<u>12,961</u>	<u>-</u>	<u>12,961</u>	<u>8,347</u>

4 Gifts to others:

	Unrestricted Funds 2018-2019 £	Restricted Funds 2018-2019 £	Total Funds 2018-2019 £	Total Funds 2017-2018 £
Grants to Individual Missionaries	2,880	-	2,880	3,923
Grants to Missionary Organisations	720	-	720	720
Grants to Individuals in need	250	-	250	600
Grants to Scottish Baptist College	300	-	300	300
Grant to BMS	325	-	325	300
Supplements to special collections	36	-	36	
Total	<u>4,511</u>	<u>-</u>	<u>4,511</u>	<u>5,843</u>

5 Related Party Transactions

The trustees received no payment during the year to September 2019.
During the year the trustees donated a total of £19,885 to the charity, including £7160 to the Building Fund

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.

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

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

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

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

Family, Food & Fun - relates to monies given specifically to run the Family, Food & Fun Project

Gifts to Fraser - One of our Church Members, Fraser Watson, has been accepted to study at the Scottish Baptist College and the Church collects donations from church Members for his financial support.

7 Restricted Funds

	Building Project £	Cornerstone Café £	Special Collections £	Total £
Opening balance	81,474	910	33	82,417
Income in the year	16,366	-	426	16,792
Transfers from restricted offerings	76	-	-	76
Expenditure in the year	(8,880)	-	(459)	-9,339
	<u>89,036</u>	<u>910</u>	<u>0</u>	<u>89,946</u>
	Offerings £	Family, Food & Fun £	Toddlers £	Total £
Opening balance	76	0	824	900
Income in the year	-	979	200	1,179
Transfers from general fund	-76	-	-	-76
Expenditure in the year	-	(510)	-	-510
	<u>0</u>	<u>469</u>	<u>1,024</u>	<u>1,493</u>
	Gifts to Fraser £			Total £
Opening balance	0			0
Income in the year	100			100
Expenditure in the year	-			0
	<u>100</u>			<u>100</u>
Total Restricted closing funds at 30 September 2019				<u>91,539</u>