

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2023	To	31	12	2023

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Forres Baptist Church

SC050133

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				
2				
3				
4		Pastor		
5		Treasurer		
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

The name of this particular Christian community is Forres Baptist Church (hereafter referred to as the Church). The main governing document of The Church is its constitution.
The Church is an unincorporated Charity and a non-profit making organisation. The Church is baptistic in its model of church government and affiliations and subscribes to the Declaration of Principle of the Baptist Union of Scotland. The shared purpose, vision, beliefs and core values of the Church are contained within its Constitution and its Confession of Faith.

Trustee recruitment and appointment

The Trustees of the Church will normally be its Office-Bearers – Pastor/Elders, Church Administrator and Treasurer. The number of trustees shall not be fewer than three persons. The election and removal of Trustees can only be made by a vote of the membership at a duly noticed and called Church meeting.

Objectives and activities

Charitable purposes

To glorify God the Father, Son and Holy Spirit, through the advancement of the Christian faith primarily in Forres and district but also throughout Scotland, the rest of the UK and the World by all means consistent with the teaching of the Christian Bible including worship, observance of the Lord's Supper, ministry, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

Summary of the main activities in relation to these objects

The regular activities of the Church include the following:

- Regular Sunday morning meetings in Clovenside Chapel attended by about 50 people. This involves children's classes catering for all ages.
- Regular Sunday evening meetings in Clovenside Chapel attended by about up to 20 people.
- Three mid-week meetings in private homes or Clovenside Chapel for the purpose of Bible study, prayer and pastoral care.
- CAP money courses.

The church stocks a pantry for use within the fellowship and any others in need in the community.

**APPENDIX 1****Achievements and performance**

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

Financial review

Brief statement of the charity's policy on reserves

There are sufficient funds held, for the continuation of the Church in Forres for a minimum of six months.

Details of any deficit

Donated facilities and services (if any)

3

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)

Treasurer

Pastor

Date

28/06/24

30/6/24.

Forres Baptist Church

SC050133



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2023		31	12	2023

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	69,871	6,464			76,335	62,242
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					-	
					-	
	69,871	6,464	-	-	76,335	62,242
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	69,871	6,464	-	-	76,335	62,242
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	68,427	3,840			72,267	61,730
Investment management costs					-	
Payments relating directly to charitable activities	6,818	2,104			8,922	7,559
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	75				75	75
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	75,320	5,944	-	-	81,264	69,364
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	75,320	5,944	-	-	81,264	69,364
Net receipts / (payments)	(5,449)	520	-	-	(4,929)	(7,122)
A5 Transfers to / (from) funds	(50)	50			-	
Surplus / (deficit) for year	(5,499)	570	-	-	(4,929)	(7,122)

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	54,504	581			55,085	62,207
	Surplus / (deficit) shown on receipts and payments account	(5,499)	570			(4,929)	(7,122)
	Cash and bank balances at end of year	49,005	1,151	-	-	50,156	55,085
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

FORRES BAPTIST CHURCH

Analysis of receipts and payments
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Receipts						
Donations and legacies						
0101 - Gift aid giving	44,994	—	—	—	44,994	37,814
0102 - Non-Gift Aid giving	13,539	—	—	—	13,539	12,073
0103 - Legacies	—	—	—	—	—	—
0201 - Special Collection	—	—	519	—	519	665
0203 - New Building Donations	—	—	3,840	—	3,840	—
0301 - Offerings collections	—	—	—	—	—	—
0303 - Sundry collections	—	—	—	—	—	—
0601 - Income tax recovered	11,214	—	—	—	11,214	9,365
0850 - Grants received	—	—	—	—	—	—
Donations and legacies Totals	69,746	—	4,359	—	74,105	59,917
Income from charitable activities						
0202 - Alpha Course Donations	—	—	106	—	106	111
0205 - little Fish	—	—	—	—	—	945
0209 - 2017 adjustment figure	—	—	—	—	—	—
Income from charitable activities Totals	—	—	106	—	106	1,056
Investments						
1020 - Interest received	—	—	—	—	—	—
Investments Totals	—	—	—	—	—	—
Other income						
0304 - Other Income	125	—	2,000	—	2,125	1,268
Other income Totals	125	—	2,000	—	2,125	1,268
Receipts Grand totals	69,871	—	6,464	—	76,336	62,241
Payments						
Raising funds						
2234 - New Building Fund expense	—	—	—	—	—	19,956
Raising funds Totals	—	—	—	—	—	19,956
Expenditure on charitable activities						
2203 - Advertising & Promotion	50	—	—	—	50	46
2207 - Pulpit Supply	1,261	—	—	—	1,261	1,418
2208 - Teaching	292	—	—	—	292	—
2209 - Mileage, visiting speakers	—	—	—	—	—	—
2211 - Ministers' resources	—	—	—	—	—	—
2212 - Ministers' courses	240	—	—	—	240	220
2213 - Other courses/training	474	—	—	—	474	76
2214 - Children's / Youth resources	309	—	—	—	309	350
2220 - Mission (eg Malawi)	783	—	—	—	783	—
2221 - Church Events	453	—	—	—	453	630
2222 - Evangelism	769	—	—	—	769	317
2223 - Alpha Course	—	—	100	—	100	259
2224 - Little Fish Expenses	—	—	50	—	50	1,114
2225 - Alternative Spirituality Group	—	—	1,435	—	1,435	—

2233 - Hospitality	474	—	—	—	474	319
2401 - Church magazine printing	—	—	—	—	—	—
2402 - Church magazine distribution	—	—	—	—	—	—
2501 - Regular Monthly Charitable Donations	1,552	—	—	—	1,552	1,526
2502 - One-off donations	160	—	—	—	160	620
2503 - Specific Giving (Donated)	0	—	519	—	519	665
Expenditure on charitable activities Totals	6,818	—	2,104	—	8,922	7,559
Other expenditure						
2202 - Bank charges	15	—	—	—	102	21
2204 - Office Expenses	138	—	—	—	138	390
2205 - Repairs & Maintenance	923	—	—	—	923	1,398
2206 - Professional Fees	75	—	—	—	75	1,079
2210 - Telephone costs	—	—	—	—	—	—
2215 - BU Members Dues	1,722	—	—	—	1,722	1,708
2216 - Other subscriptions	527	—	—	—	527	488
2217 - PPE	—	—	—	—	—	5
2218 - Insurance	928	—	—	—	928	336
2219 - Clovenside Purchase costs	—	—	—	—	—	—
2231 - Cleaning Sundries	63	—	—	—	63	110
2232 - Other expenses	135	—	—	—	135	949
2235 - Depreciation of office equipment	—	—	—	—	—	—
2236 - Replacement/New Equip/Refurb	133	—	3,840	—	3,973	3,041
2340 - Heating, light and water	9,076	—	—	—	9,076	—
2341 - Rent & rates	17,667	—	—	—	17,667	—
2342 - Health&Safety Maintenance	387	—	—	—	387	394
2403 - Website	119	—	—	—	119	86
2404 - Computer exps	—	—	—	—	—	—
2405 - Music Equipment	—	—	—	—	—	—
2504 - Other Giving	—	—	—	—	—	221
2601 - Gross Minister's Stipend & Allowances	23,022	—	—	—	23,022	20,018
2602 - Church part of Minister's Pension	3,363	—	—	—	3,363	3,123
2603 - Minister's Exps - Courses/Conferences	—	—	—	—	—	—
2604 - HMRC - PAYE	1,780	—	—	—	1,693	1,039
2605 - HMRC - Employee NI	1,581	—	—	—	1,581	1,443
2606 - HMRC - Employer NI	—	—	—	—	—	—
2607 - Defined Benefits Pension shortfall	—	—	—	—	—	—
2608 - Manse Allowance	6,851	—	—	—	6,851	6,000
Other expenditure Totals	68,502	—	3,840	—	72,342	41,849
Payments Grand totals	75,320	—	5,944	—	81,264	69,365

There may be minor discrepancies in the totals if the pence are not being shown

FORRES BAPTIST CHURCH

Balance Sheet detailed

		As at 31/12/2023	As at 31/12/2022
Current assets			
	6501: Bank current account	47,694	52,600
	6502: Little Fish bank account	—	—
	6592: Little Fish Cash in hand	—	—
	6593: Little Fish Cash float (snacks)	—	—
	Z05: Accounts Receivable	2,778	2,679
	Total Current assets	50,472	55,279
Liabilities			
	Z04: Accounts Payable	316	194
	Total Liabilities	316	194
	Net Asset surplus (deficit)	50,157	55,085
Reserves			
	Excess / (deficit) to date	(4,928)	(7,123)
	Z01: Starting balances	55,085	62,208
	Total Reserves	50,157	55,085

Represented by Funds		
Unrestricted	49,005	54,504
Designated	—	—
Restricted	1,152	581
Endowment	—	—
Total	50,157	55,085

There may be minor discrepancies in the totals if the pence are not being shown

Independent Examiner's Report to the Trustees of Forres Baptist Church

I report on the accounts of the charity for the year ended 31 December 2023.

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

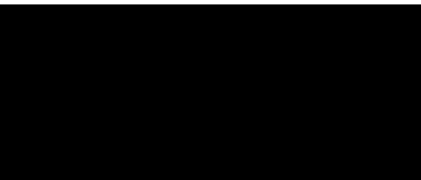
In the course of my examination, no matter has come to my attention

1. 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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



Date: 29th May 2024