



Leslie Baptist Church

Led By Christ : Forward Together

Trustees Annual Report and Accounts
for the year ended 30th September 2016

Charity No: SC021266

**Leslie Baptist Church
Trustees' Annual Report
Year ended 30th September 2016**

The Trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ended 30th September 2016.

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.

 resigned 4 November 2015

 resigned 13 November 2016

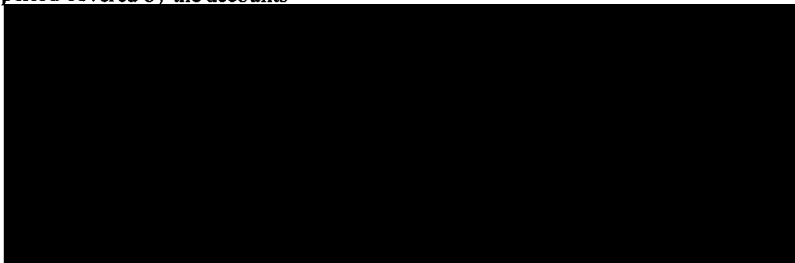
 appointed 25 November 2015, resigned 12 September 2016
 appointed 25 November 2015, resigned 13 February 2017
 appointed 25 November 2015
 appointed 18 June 2017
 appointed 18 June 2017
 appointed 30 May 2017

Principal Office-bearers

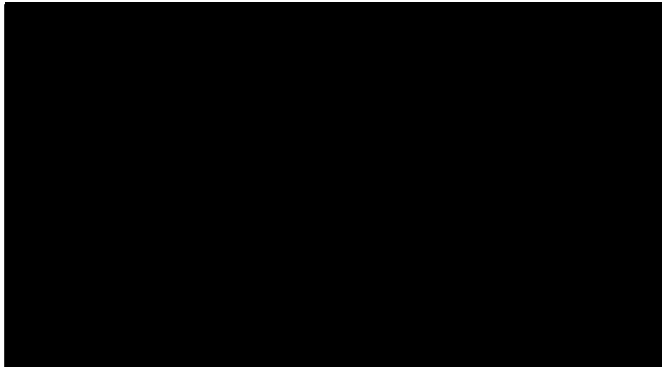
List of all the office-bearers during the period covered by the accounts

Pastor:


Elders:



Deacons:



Independent Examiner


EQ Accountants LLP
Pentland House
Saltire Centre
Glenrothes
Fife

Bankers

Bank of Scotland
9 Falkland Gate
Glenrothes
Fife
KY7 9LW

**Leslie Baptist Church
Trustees' Annual Report (Continued)
Year ended 30 September 2016**

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. Elders may be re-elected every 3 years. After 6 years the Deacons who are Trustees (Secretary and treasurer) must take a minimum of one year break.

Trustees are defined in the Constitution as the Church Secretary, Church Treasurer and the Elders. These positions are voted on at Church Meetings. Nominations for these are by 3 members of the Church, Secretary & Treasurer require a 50% vote in favour, Elders 66%.

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
- d) the promotion of a sense of community within the Leslie area

Main Activities during 2015-16

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
Childrens & Youth Work

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 Childrens and Youth work on a Sunday caters primarily for the children of Members but the main activities are held on a Thursday night and the majority of the attendees are from the Community.

Main Achievements and Outcomes during 2015-16

The Church has been considering it's Vision for some time and much time was spent during the year developing proposals for a refurbishment of the building.

Our new initiative "Cornerstone Cafe" which provided food (soup and sandwiches) and an opportunity for fellowship on a donation basis 3 times a week during the Advent season was extended due to it's success and runs twice a week on a regular basis now.

Over the Summer we had a successful series of workshops on Prayer running on Wednesday 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 seen great growth in this area particularly amongst teenagers. We have begun to develop links with Collydean Granary Baptist Church – a local Church that shares our ethos.

**Leslie Baptist Church
Trustees' Annual Report (Continued)
Year ended 30 September 2016**

Donated Facilities or Service during 2015-16

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 and most do not expect, nor receive, reimbursement of expenses although this is available where personal circumstances require it.

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 £74,064 and the total resources expended to be £49,848 resulting in a surplus in the year of £24,216. Total cumulative funds at the year end was £102,942 which was made up of £24,916 unrestricted funds and £78,026 restricted funds.

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.

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, which the Trustees believe to be in the region of £10,000.

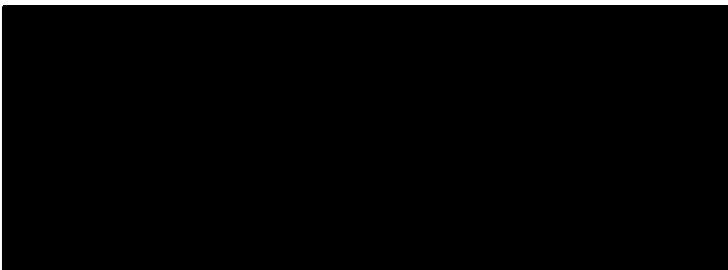
Details of Surplus

Expenditure is well managed with contracts and running costs regularly viewed. Essential maintenance work has started on the church building after several years of minimal investment. It is likely that 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. The Church will be having a special meeting in August 2017 to agree on the way forward with this Renovation Project.

The Church members are keen to support the future plans of the church and this year regular fundraising events have started. We are maximising gift aid and setting aside donations to the building fund and community projects such as the Cornerstone Café.

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

IAN JUNE 2017



Leslie Baptist Church
Independent Examiner's Report
Year ended 30 September 2016

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 2016.

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 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: 26/06/17

EQ Accountants LLP
Pentland House
Saltire Centre
Glenrothes
Fife
KY6 2AH

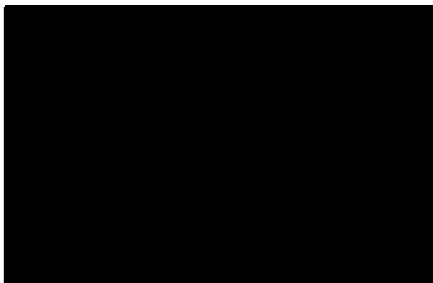
Leslie Baptist Church
Statement of Receipts and Payments
For the Year Ended 30th September 2016

	Note	Unrestricted Funds 2015-2016 £	Restricted Funds 2015-2016 £	Total Funds 2015-2016	Total Funds 2014-2015
Receipts					
Voluntary Income					
Offerings		322	0	322	580
Gift Aid		41,993	0	41,993	49,663
Gift Aid Refund		13,616	0	13,616	11,999
Special Offerings and Donations		6,537	0	6,537	1,639
Fundraising		1,213	0	1,213	1,707
Grants ????		430	0	430	0
Building Project		0	1,986	1,986	0
Ministry		287	0	287	0
Running Costs		1,568	1,600	3,168	0
Youthwork		0	213	213	0
Gifts to Others		0	2,630	2,630	0
Church Events		20	0	20	0
Special Collections		0	649	649	0
Hall lets		38	0	38	0
Conerstone Café		0	921	921	0
		<u>66,024</u>	<u>7,999</u>	<u>74,023</u>	<u>65,588</u>
Investment Income					
Investment Income		41	0	41	617
		<u>41</u>	<u>0</u>	<u>41</u>	<u>617</u>
Asset and Investment Sales					
Sale of Bank of Scotland Fixed Term Deposit		0	0	0	50,000
Governance					
Legal costs refund		<u>0</u>	<u>0</u>	<u>0</u>	<u>420</u>
Total Receipts		<u>66,065</u>	<u>7,999</u>	<u>74,064</u>	<u>116,625</u>
Payments					
Cost of Charitable Activities					
Ministry	2	6,569	0	6,569	36,420
Running costs	3	15,392	1,437	16,829	12,402
Donations to others	4	5,121	3,568	8,689	4,589
Youth Work		1,294	123	1,417	1,040
Special Events		412	0	412	972
Repairs		2,242	0	2,242	3,727
Special Offerings		0	649	649	1,119
Building Project		0	8,844	8,844	0
Cornerstone Café		0	604	604	0
General		115	0	115	0
		<u>31,145</u>	<u>15,225</u>	<u>46,370</u>	<u>60,269</u>
Subscriptions					
Baptist Union of Scotland		2,920	0	2,920	2,960
Governance Costs					
Independent Examiners Fee		558	0	558	540
		<u>558</u>	<u>0</u>	<u>558</u>	<u>540</u>
Total Payments		<u>34,623</u>	<u>15,225</u>	<u>49,848</u>	<u>63,769</u>
Transfer between funds		<u>-84,673</u>	<u>84,673</u>	<u>0</u>	<u>0</u>
Surplus / (Deficit) for year		<u>-53,231</u>	<u>77,447</u>	<u>24,216</u>	<u>52,856</u>

Leslie Baptist Church
Statement of Balances
As at 30th September 2016

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
		2015-2016	2015-2016	2015-2016	2014-2015
		£	£	£	£
Fund Reconciliation					
Opening funds	General Account	78,147	579	78,726	25,574
Surplus (Deficit) for the year		-53,231	77,447	24,216	52,856
Petty cash previously not included in funds total					296
Closing funds		<u>24,916</u>	<u>78,026</u>	<u>102,942</u>	<u>78,726</u>
Closing Bank Balance	General Account	458	1,652	2,110	6,112
Closing Bank Balance	Instant Access Account	24,458	76,078	100,536	72,318
Petty Cash	Ladies Group	0	60	60	60
	Mega Quest	0	140	140	140
	Toddlers Group	0	96	96	96
		<u>24,916</u>	<u>78,026</u>	<u>102,942</u>	<u>78,726</u>
Other Assets					
Church Building		1,250,000	0	0	1,250,000
Audio board		2,076	0	0	0
Bond 5/85th ownership of 20 Tay Court, Glenrothes (cost)		0	0	0	5,000
Gift Aid Accrued on donations to year end		3,174	0	0	3,260
		<u>1,255,250</u>	<u>0</u>	<u>0</u>	<u>1,258,260</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.



Date:
 25/6/17
 Date
 25.6.17

Leslie Baptist Church
Notes to Statement of Receipts and Payments
Year ended 30 September 2016

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 2015-16 £	Restricted Funds 2015-16 £	Total Funds 2015-16 £	Total Funds 2014-15 £
2 Breakdown of Ministry Costs				
Stipend & Allowances	4,875	0	4,875	29,137
Employers National Insurance Contributions	0	0	0	884
Minister's Expenses	651	0	651	2,143
Pension Provision	488	0	488	2,903
Council Tax	525	0	525	1,190
Pulpit Supply	30	0	30	163
	6,569	0	6,569	36,420

	Unrestricted Funds 2015-16 £	Restricted Funds 2015-16 £	Total Funds 2015-16 £	Total Funds 2014-15 £
3 Breakdown of Running Costs				
Gas & Electricity	3,397	141	3,538	3,637
Church Life	1,260	0	1,260	1,988
Insurance	3,630	0	3,630	1,903
Printing	285	0	285	950
Cleaning & Sanitary	1,979	100	2,079	1,708
Evangelism	0	0	0	831
Training	230	0	230	467
Worship	4,056	1,100	5,156	494
Ladies Group	51	0	51	0
Toddlers Group	0	96	96	0
Church Phone	504	0	504	424
	15,392	1,437	16,829	12,402

	Unrestricted Funds 2015-16 £	Restricted Funds 2015-16 £	Total Funds 2015-16 £	Total Funds 2014-15 £
4 Donations to others				
Donations to Individual Missionaries	2,881	3,568	6,449	3,831
Donations to Missionary Organisations	1,840	-	1,840	358
Donations to Individuals in need	100	-	100	100
Donations to Scottish Baptist College	300	-	300	300
	5,121	3,568	8,689	4,589

Leslie Baptist Church
Notes to Statement of Receipts and Payments (Continued)
Year ended 30 September 2016

5 Related Party Transactions

The Trustees, other than the Pastor, received no remuneration or reimbursement of expenses during the year ended 30th September 2016. Details of amounts in respect of the Pastor are included in Note 2 - Breakdown of Ministry Costs.

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.

Transformation 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.

Worship - are monies donated to run the worship group.

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

7 Restricted Funds

	Building Project	Fellowship Fund	Cornerstone Café	Total
Opening balance	391	158	30	579
Income in the year	1,986	2,630	921	5,537
Transfers from general fund	83,833	840	0	84,673
Expenditure in the year	-8,844	-3,568	-604	-13,016
	<u>77,366</u>	<u>60</u>	<u>347</u>	<u>77,773</u>

	Special Contributions	Repairs & running costs	Toddler	Total
Opening balance	0	0	0	0
Income in the year	649	250	250	1,149
Transfers from general fund	0	0	0	0
Expenditure in the year	-649	-211	-126	-986
	<u>0</u>	<u>39</u>	<u>124</u>	<u>163</u>

	Worship	Youth Work	-	Total
Opening balance	0	0	-	0
Income in the year	1,100	213	-	1,313
Transfers from general fund	0	0	-	0
Expenditure in the year	-1,100	-123	-	-1,223
	<u>0</u>	<u>90</u>		<u>90</u>

Total Restricted closing funds at 30 September 2016

78,026