

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	INVERKEITHING BAPTIST CHURCH						
Registered charity number	SC	SC017725						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	01	2022		31	12	2022	
Set out on pages	1, 2 and 3						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention other than that disclosed on the attached page*</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:	[Redacted Signature]				Date:	7-6-23		
Name:	[Redacted Name]							
Relevant professional qualification(s) or body (if any):	TREASURER ROSYTH BAPTIST CHURCH							
Address:	8 WEMYSS COURT ROSYTH FIFE KY11 2LL							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

Inverkeithing Baptist Church

Statement of Financial Activities
for the Year ended 31 December 2022

	2022	2021
<u>INCOMING RESOURCES</u>		
Voluntary Income	51283	35768
Transferred from Savings A/c	4800	6317
	<u>56083</u>	<u>42085</u>
<u>RESOURCES EXPENDED</u>		
Ministry Costs	11640	7270
Grants & Donations to Institutions	7111	5227
Governance Costs	5557	0
Other Resources Expended	9132	16413
Transferred to Savings A/c	25815	12998
	<u>59255</u>	<u>41908</u>
<u>NET INCOMING RESOURCES</u>	-3172	177
<u>RECONCILIATION OF FUNDS</u>		
Total Funds Brought Forward	4544	4368
<u>TOTAL FUNDS CARRIED FWD</u>	<u>1372</u>	<u>4545</u>

Detailed Statement of Financial Activities
for the year ended 31 December 2022

INCOMING RESOURCES

<u>Voluntary Income</u>	<u>2022</u>	<u>2021</u>
Gifts And Donations	45177	29171
Haven	0	219
HMRC Refunds	5877	6293
Transferred from Savings A/c	4800	6317
Other Income	229	85
	<u>56083</u>	<u>42085</u>

RESOURCES EXPENDED

Ministry Costs

Stipend & National Insurance	67	0
Baptist Pension Contributions	2468	4127
Manse Building Insurance	515	602
Manse Utilities inc Gas Maintenance Contract	899	349
Misc Manse Expenses	4241	42
Grants & Donations to Institutions	7111	4212
Guest Speakers	3450	2150
Food Distribution (inc in Grants for 2022)	0	1015
	<u>18751</u>	<u>12497</u>

Governance Costs

Accountancy Fees	0	0
Payroll Fees	250	
CCLI Licence Fees	235	
Legal Services	1180	
Church Building Insurance	2878	
Bank Charge	14	
Pension Scheme Withdrawal Fee	1000	
	<u>5557</u>	<u>0</u>

Support Costs

Caretaker	1872	1872
Insurance inc in Governance for 2022	0	2746
Light & Heat Main Church Building	3458	1979
Internet Services & Equipment	842	588
Cleaning inc in Repair and Maint'ce for 2022	0	901
Repairs and Maintenance	2454	5446
Security Inc in Repairs/Maiten'ce for 2022	0	282
Other Running Costs	506	2130
CCLI Licence Fees inc in governance for 2022	0	226
Payroll Fees inc in governance for 2022	0	242
Transfers to Savings A/c	25815	12998
	<u>34947</u>	<u>29410</u>

Total Resources Expended	<u>59255</u>	41907
Net Income	-3172	178

Inverkeithing Baptist Church
BALANCE SHEET
AT 31 DEC 2022

	2022	2021
CURRENT ASSETS		
Cash at Bank	1372	4545
NET CURRENT ASSETS	1372	4545
TOTAL ASSETS LESS CURRENT LIABILITIES	1372	4545
NET ASSETS		
Unrestricted Funds	1372	4545
TOTAL FUNDS	1372	4545

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2022		31	12	2022

Reference and administration details

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

INVERKEITHING BAPTIST CHURCH

SC 017725

CHURCH STREET
INVERKEITHING
FIFE

Postcode KY11 1LG

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		TREASURER		
2		TRUSTEE		
3				
4				
5				
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

CONSTITUTION

Trustee recruitment and appointment

TRUSTEES ARE APPOINTED BY A
VOTE OF THE MEMBERSHIP OF
THE CHURCH AT THE A.G.M.

Objectives and activities

Charitable purposes

PROMOTION OF CHRISTIAN RELIGION

Summary of the main activities
in relation to these objects

SUNDAY WORSHIP SERVICES / CHILDREN'S SUNDAY SCHOOL
MOTHERS + TODDLERS WEEKLY EVENT
EVANGELICAL EVENTS.
OUTREACH TO THOSE IN NEED WITH
A FREE BREAKFAST AND FOOD DISTRIBUTION

APPENDIX 1

Achievements and performance

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

THE FELLOWSHIP FOLLOWS CHRISTIAN TITHING AND DISTRIBUTES APPROXIMATELY 10% OF OUR INCOME TO VARIOUS CHARITIES BOTH IN UK + ABROAD; E.G. TURKISH EARTHQUAKE APPEAL.

WITHIN INVERKEITHING WE HAVE A MONTHLY FREE BREAKFAST AND FREE FOOD BAGS ARE GIVEN TO THOSE IN NEED IN THE COMMUNITY SUPPORTED BY VARIOUS SUPERMARKETS SUCH AS TESCO, ASDA AND THE COOP.

OUR BUILDING IS ALSO USED BY VARIOUS ORGANISATIONS SUCH AS ALCOHOLICS ANONYMOUS, AL-ANON, HIGHLAND DANCE GROUP, AND MOTHERS AND TODDLERS ETC

Financial review

Brief statement of the charity's policy on reserves

HELD IN SAVINGS ACCOUNT AT BANK UNTIL REQUIRED. USED IN ACCORDANCE WITH SUGGESTIONS FROM LEADERSHIP TEAM AND APPROVAL OF CHURCH MEMBERSHIP

Details of any deficit

N/A

Donated facilities and services (if any)

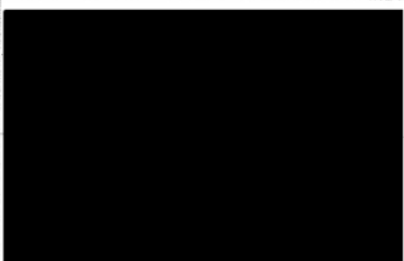
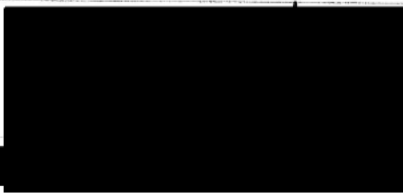
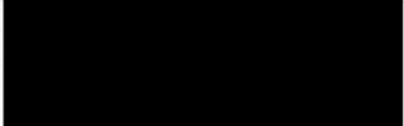

APPENDIX 1

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)	CHAIRPERSON & TRUSTEE	TREASURER AND TRUSTEE
Date	12th June 2023.	12TH JUNE 2023