

***LEVEN BAPTIST CHURCH AND
COMMUNITY CENTRE***

ANNUAL REPORT AND ACCOUNTS
YEAR TO 30 SEPTEMBER 2022



CHARITY NO: SC 018472

LEVEN BAPTIST CHURCH AND COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

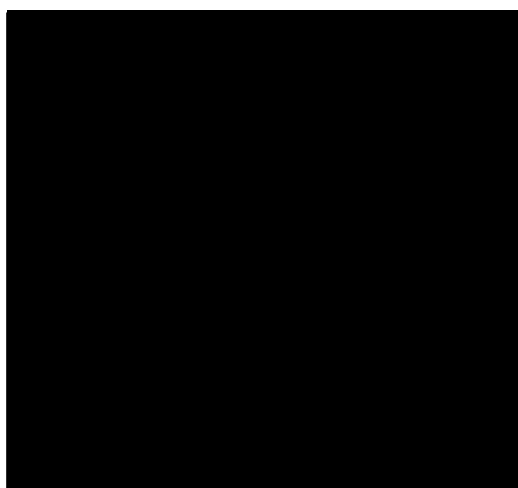
OBJECTIVE AND ACTIVITIES

1. Leven Baptist Church has been recognised as a charity for the purposes of Section 505 Income and Corporation Taxes Act 1988 and has been entered on the Index of Scottish Charities (Scottish Charity No: SC018472)
2. The principal aim of the Church, which is affiliated to the Baptist Union of Scotland, is to proclaim the Christian faith in work and in action. A significant outworking of that aim is achieved through the activities of our busy Community Centre (and other venues within Levenmouth) where we seek to serve the community around us in practical ways. These activities included lunch clubs, community cafes, wellbeing meetings, parent and toddlers' groups, after school club and messy church.

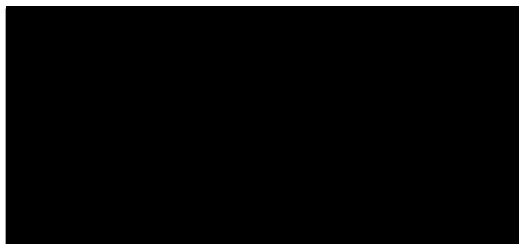
GOVERNANCE

1. The Church is congregational in its form of church government, as set out in our Constitution. Day to day running of the Church and Centre is undertaken by the Pastor and Centre Manager, who are accountable to the Deacons' Court (the Trustees). The ongoing day to day activities of the Community Centre are overseen by a Centre Management Committee drawn from Centre users, senior Centre staff and having representation from the Deacons' Court.
2. The Church Constitution provides for a minimum of 10 deacons to serve as Trustees. Were there a requirement for new Trustees these would be identified and appointed by church members, as provided for in the Constitution. New representatives on the Centre Management Committee would be identified and appointed by the existing Centre Management Committee and formally ratified by the Church members at Annual General Meeting.
3. Deacons and members of the Centre Management Committee who served during the year, as well as those who were employed on the Ministry Team or as Centre Manager, are set out below.

Pastor	-
Assistant Pastor	-
Centre Manager	-
Children & Families Worker	-
Deacons	-



Centre Management Committee -



4. The principal address of the Church and Community Centre is Church Road, Leven KY8 4JD.

FINANCIAL REVIEW

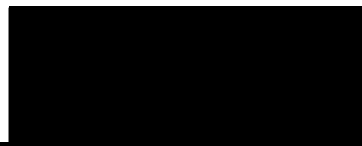
The last two years have been challenging due largely to the impact of coronavirus on our activities. It has been pleasing to note that the overall giving to the church this year is very similar to the previous year despite the financial pressures within our community.

Significant improvements to Forth Street Hall and the manse have increased our expenditure over the year. The costs of the improvements at Forth Street Hall were supported by funding from Fife Environment Trust and we are very much appreciative. Over the year we recorded a deficit of £13997, which given the improvements to our properties is quite acceptable.

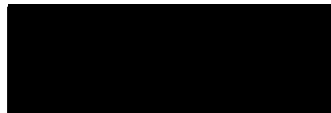
The year ahead will undoubtedly be challenging: inflation is high, energy bills are anticipated to significantly increase and there will be legal fees to pay as we change our charitable status to a SCIO.

We continue to believe our God is in control and we ask that you please continue to support our fellowship prayerfully and financially into the future.

Approved by the Trustees at their meeting on 24th October 2022



Hon Secretary



- Hon Treasurer

LEVEN BAPTIST CHURCH AND COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary		
Direct Giving - Gift Aid	81543	90512
Offering/Gifts/Legacies	21474	11417
Tax Recovered on Gift Aid Giving	15010	16960
Other Income	0	0
	118027	118889
Activities for Generating Funds		
Property Lets and Rentals	28727	30738
Fees Received - Parent & Toddlers/2's Group etc	1993	105
Catering Income	538	101
Community Events Funds Raised	349	35
	31607	30979
Investment Income		
Bank Interest	71	13
TOTAL INCOMING RESOURCES	<u>149705</u>	<u>149881</u>
OUTGOING RESOURCES		
Mission/Outreach of the Church and Centre		
Ministry Costs	86608	84574
Centre Salaries and Wages	21942	18436
Running Costs	30089	26383
Gifts - Church Organisations	1373	561
BMS	3600	3600
Others	6091	5938
Training and Conferences	690	120
Fabric and Maintenance	10588	1415
Outreach	950	728
Other Expenditure	1511	1526
Depreciation	260	295
TOTAL OUTGOING RESOURCES	<u>163702</u>	<u>143576</u>
NET INCOMING/(OUTGOING) RESOURCES	(13997)	6305
Fund Balances b/f at 1 October 2021	822537	816232
Fund Balances c/f at 30 September 2022	<u>808540</u>	<u>822537</u>

NOTE: The Notes on pages 5 and 6 form part of this Financial Statement

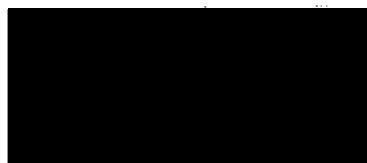
**LEVEN BAPTIST CHURCH AND COMMUNITY CENTRE
BALANCE SHEET AS AT 30 SEPTEMBER 2022**

	2022 £	2021 £
FIXED ASSETS		
Tangible Assets		
Leven Church	200000	200000
Methil Evangelical Church	220000	220000
Centre Building & Lounge	218842	218842
Forth Street Hall	50000	50000
	688842	688842
Sound Equipment	1350	1500
Video Projector	160	180
Church Fixture and Fittings	110	120
Lounge Fixture and Fittings	290	325
Forth Street Hall Fixture and Fittings	110	120
Digital Piano	140	175
Total Fixed Assets	691002	691262
CURRENT ASSETS		
Cash in Bank	101606	120096
Debtors	15932	11179
	117538	131275
CURRENT LIABILITIES		
Amounts Falling Due Within One Year	0	0
Net Current Assets	117538	131275
Total Net Assets	<u>808540</u>	<u>822537</u>
REPRESENTED BY		
Unrestricted General Fund (Note 5)	<u>808540</u>	<u>822537</u>

NOTES

1. The Notes on pages 5 and 6 form part of this Financial Statement

2. The Statement of Financial Activities and Balance Sheet were approved by the Trustees on 24 October 2022



Secretary



Hon Treasurer

LEVEN BAPTIST CHURCH AND COMMUNITY CENTRE

NOTES TO THE ACCOUNTS

1. Accounting Policies

1. The Financial Statements have been prepared in accordance with applicable UK accounting standards, the Charities SORP (Accounting and Reporting by Charities) and comply with The Charities Accounts (Scotland) Regulations 2006
2. Apart from land and buildings, Fixed Assets are depreciated on the following basis

Fixture and Fittings	10% reducing balance
Sound Equipment/Video Projector	10% reducing balance
Digital Piano	20% reducing balance
3. The accounts are prepared on an accruals basis, with income and expenditure generally recognised when it is receivable or payable

2. Employee Costs

	2022 £	2021 £
Gross wages/salaries	94892	85791
Employers National Insurance	3296	3385
Pension contributions	10091	10328
	108279	99504
Average Number of Employees in Year	5	6

3. Related Party Transactions

None of the Trustees were paid any remuneration or expenses by the body during the year (2021-none)

4. Tangible Fixed Assets - Movement in Equipment and Fittings

	Balance b/fd 01-Oct-21 £	DEP'N £	Balance c/fd 30-Sep-22 £
Sound Equipment	1500	150	1350
Video Projector	180	20	160
Church Fixture and Fittings	120	10	110
Lounge Fixture and Fittings	325	35	290
Forth Street Hall F & F	120	10	110
Digital Piano	175	35	140
	2420	260	2160

**LEVEN BAPTIST CHURCH AND COMMUNITY CENTRE
NOTES TO THE ACCOUNTS (CONTINUED)**

5. Movement in Unrestricted General Funds

	Total £
Balance at 1 October 2021	822537
Net Incoming/Outgoing Resources - per Statement of Financial Activities for the Year	(13997)
Balance as at 30 September 2022	808540

Notes:

1. Unrestricted Funds are funds which can be used for any purpose at the discretion of the Trustees
2. There are no Designated or Restricted Funds held

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEVEN BAPTIST CHURCH AND COMMUNITY CENTRE

I report on the Accounts of the Church and Centre for the year ended 30 September 2022, which are set out on pages 3-6.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

Basis of the Independent Examiner's Statement

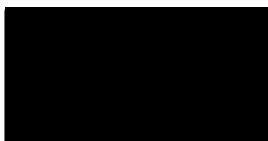
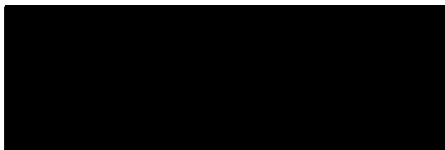
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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

Signature



8 November 2022