

SC 021139. 2022. 1

WESTRAY BAPTIST CHURCH

Scottish Charity No: SC021139

Trustees' Report and Financial Statements

Year ended 31 December 2022

Westray Baptist Church
Scottish Charity No SC021139

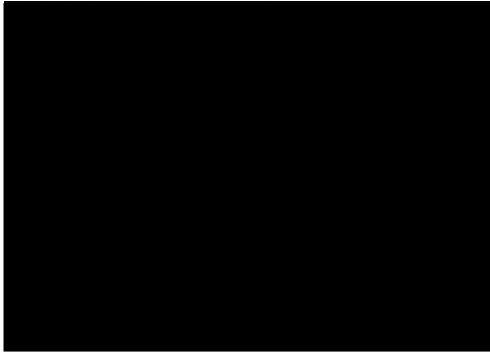
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for the year ended 31 December 2022

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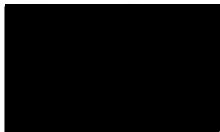
Westray Baptist Church
Scottish Charity No SC021139

Church Information

Trustees



Address



Bankers

Royal Bank of Scotland
1 Victoria Street
Kirkwall
KW15 1DP

Solicitors

Lows
5 Broad Street
Kirkwall
KW15 1DH

Independent Examiner



Orcadia Chartered Accountants
3 East Road
Kirkwall
ORKNEY
KW15 1HZ

Report of the Trustees

The Trustees are pleased to present their report together with financial statements of the church for year ended 31 December 2022.

Status of Charity and Governing Document

Westray Baptist Church is established by Constitution

The church is a Scottish Charity (No SC021139)

The church is recognised by the Inland Revenue under reference number CR33992

Aims and Affiliation

The aims of the church are in line with its mission statement – “the making and maturing of disciples of Jesus Christ in the power of the Holy Spirit to the glory of God”. The church is affiliated to the Baptist Union of Scotland

Trustees and Office Bearers



Secretary



Treasurer



Appointment of Trustees

New trustees are nominated for appointment by the existing trustees. There is no fixed term for Trusteeship. Prior to their appointment, new trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new trustees are required to understand their statutory responsibilities.

Achievements and Performance

Church membership is 52, with one new member being added over the course of the year. Attendance at Sunday morning services has declined, and services are quieter with less returning to gather together post Covid.

We ran an Alpha course at the beginning of January 2022 and continue to work closely with the Church of Scotland especially for services at Easter, over the summer and Christmas services.

Regular activities take place for children with Sunday School, Bible Class and a crèche on a Sunday morning and a fortnightly get together, called Connect, on Monday evenings for secondary age youth.

Financial Review

Principal Sources of Funding

The church receives its funding by way of weekly offerings and gift aid donations. A loan has been obtained from the John Reid Trust.

Results for the Year

The financial statements for the year are set out on pages five to seven. The statement of financial activities on page five reflects a net loss of £5,532 (2021 - loss £1,704).

Reserves

It is the policy of the church to maintain unrestricted funds ie. funds not committed or invested in fixed assets, at a level which equates to approximately 3 months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. Total funds not committed or invested in fixed assets at 31 December 2022 were £49,108 (2021 £54,640) representing more than 12 months unrestricted expenditure.

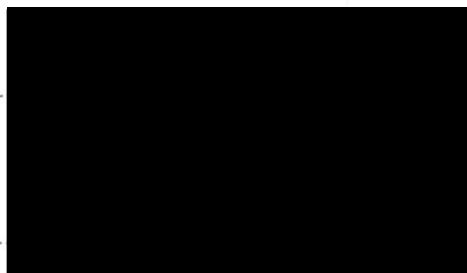
Approved by the trustees and signed on their behalf.



secretary



treasurer



Date 11th June 2023

ORCADIA

CHARTERED ACCOUNTANTS



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

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages five to seven.

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) (a) to (e) 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 Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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

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

Orcadia
Chartered Accountants

12 June 2023

Westray Baptist Church
Statement of Financial Activities
Year ended 31 December 2022

	Total 2022 £	Total 2021 £
<u>Receipts</u>		
Church Collections	5,305	3,803
Gift Aid Donations	28,275	28,990
Tax Recovered on Gift Aid Donations	8,495	7,998
Other Gifts/Donations	1,115	2,100
Interest	0	18
	<u>43,190</u>	<u>42,909</u>
Other Receipts	0	0
<u>Total Receipts</u>	<u><u>43,190</u></u>	<u><u>42,909</u></u>
<u>Payments</u>		
Direct Charitable Expenditure		
Minister's Salary	24,954	24,217
Pulpit Supply and Pastoral Expenses	352	70
Pension Fund Contributions	5,671	5,606
Manse Insurance	410	359
Church Insurance	834	755
Electricity	1,049	2,751
Manse Costs	3,985	2,896
Repairs/Replacements	251	0
Scottish Baptist Fund	2,000	2,000
Sunday School Materials	140	261
Donations to Other Charities	3,580	3,480
Miscellaneous	4,114	1,642
Legal Fees	806	0
Independent Examiner's Fees	576	576
<u>Total Payments</u>	<u><u>48,722</u></u>	<u><u>44,613</u></u>
<u>Surplus/(Deficit) of Receipts over Payments for the Year</u>	<u><u>(5,532)</u></u>	<u><u>(1,704)</u></u>
 Fund Balances Brought Forward at 01 January 2022	 280,513	 282,217
Fund Balances Carried Forward at 31 December 2022	<u><u>274,981</u></u>	<u><u>280,513</u></u>

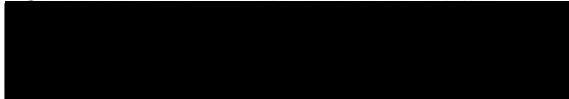
Note: All Funds are Unrestricted

Westray Baptist Church
Balance Sheet
at 31 December 2022

	2022	2021
	£	£
FIXED ASSETS		
Manse	157,872	157,872
Church	60,000	60,000
	<u>217,872</u>	<u>217,872</u>
CURRENT ASSETS		
Debtors - Gift Aid Tax due	9,346	8,151
Debtors - Scottish Water	827	827
Royal Bank of Scotland	39,630	46,968
National Savings Account	2,495	2,495
Electricity	1,120	38
	<u>53,418</u>	<u>58,479</u>
CURRENT LIABILITIES: Amounts falling due Within One Year		
Loan from John Reid Trust	2,166	2,166
Creditors - other	1,568	1,097
Due to Independent Examiner	576	576
	<u>4,310</u>	<u>3,839</u>
NET CURRENT ASSETS	49,108	54,640
NET ASSETS	<u>266,980</u>	<u>272,512</u>
Represented by:		
Balance Brought Forward at 01 January 2022	272,512	274,216
<u>Deficit of Receipts over Payments for Year</u>	(5,532)	(1,704)
	<u>266,980</u>	<u>272,512</u>

Note: all funds are unrestricted

Approved by the trustees and signed on their behalf

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treasurer

Dated

11th June 2023

1 Trustee Remuneration and Related Party Transactions

[REDACTED] received remuneration of £27,974

1 Trustee received re-imburement of expenses of £585

2 Donations to Other Charities

	2022	2021
	£	£
GoGo Olive	3,480	3,480
Faith Mission	100	-
	<u>3,580</u>	<u>3,480</u>