

Skye Bible Church SCIO

Scottish Charity Number: SC022309

Trustees Report to Accompany Accounts 1 January 2023 to 31 August 2023

Skye Bible Church has operated as an independent religious organisation on the Isle of Skye since February 1994. In 2016 it changed its charitable status to a Scottish Charitable Incorporated Organisation (SCIO) registered with the Office of the Scottish Charities Regulator (OSCR). Since its inception in 1994, Skye Bible Church has been affiliated to the Apostolic Church, UK (ACUK).

By 2022, the SCIO was finding it increasingly difficult to appoint trustees. As a result of this, the trustees entered discussions with the ACUK about becoming fully incorporated into that organisation. The ACUK would then assume the overall governance of Skye Bible Church.

On 25 June 2023, the membership of Skye Bible Church SCIO held an extra-ordinary meeting at which it was agreed by majority vote, to dissolve Skye Bible Church SCIO and to transfer its assets to the Apostolic Church UK (SC037835) with whom Skye Bible Church would fully incorporate.

On 26 June 2023, formal application was submitted to OSCR to dissolve a solvent SCIO; formal consent to proceed was received from OSCR on 15th August 2023.

It was agreed that the financial assets of Skye Bible Church SCIO would be transferred to the Apostolic Church UK operating as Apostolic – Skye Bible Church with effect from 00.00hrs on 1st September 2023. On this date, the £41,386.00 held by the Royal Bank of Scotland in the name of Skye Bible Church SCIO was transferred to the *Apostolic – Skye Bible Church*, a subsidiary of the ACUK.

The financial dealings of Skye Bible Church SCIO between 1st January and 31st August 2023 are detailed in the accompanying accounts.

Between those dates, Skye Bible Church continued to meet on a weekly basis to share Christian fellowship and to fulfil the purposes set out in its constitution namely the advancement of religion as follows:

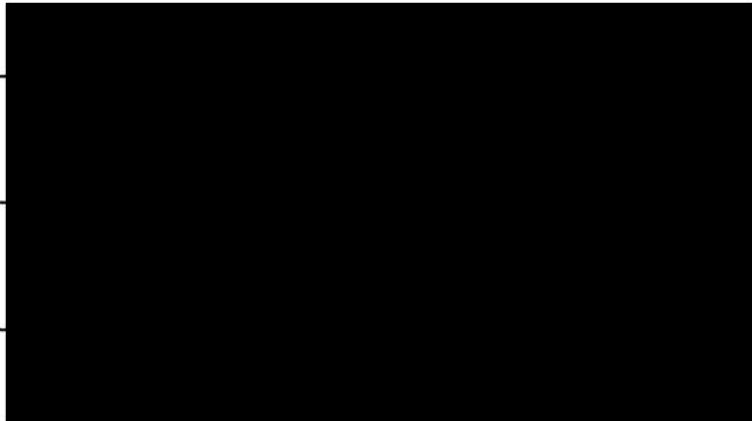
- By preaching, teaching and publicising the Christian Faith as revealed in the Holy Bible.
- By providing a church community in which people can grow in their knowledge and understanding of the Christian Faith and to apply it to their lives.
- To bring relief to people in physical, emotional or spiritual need.
- By supporting other churches, charities and organisations who share similar objects and beliefs

On 1st September 2023, Skye Bible Church SCIO had no employees. At the beginning of 2023, there were 2 part-time pastors, but their period of employment had ended on 30th April 2023.

After this, and by 31st August 2023, notice had been given to HMRC and NEST pensions that the organisation would cease to be an employer.

SBC SCIO has a 21-year lease with Highland Council for the use of the Old Library Building, Bayfield Road, Portree. A solicitor has been instructed to request re-assignment of the remainder of this lease to the Apostolic Church UK.

Signed by the trustees of Skye Bible Church SCIO



Date: 23rd January 2024

Date: 16 June 2024

Date: 02 June 2024

Accounts ending 31 August 2023 for dissolution of charity

Opening balances at 1 January		2023	2022
	Notes		
Royal Bank of Scotland		31648	24128
Less uncleared transactions		0	0
Less unrepresented cheques		0	0
Total closing balances		31648	24128
Net assets at start of year		31648	24128
Income			
General offerings	1	33207	48491
Designated Funds	2	495	561
Mission Fund	3	221	2986
Room Hire	4	2649	3983
Total Income		36572	56021
Expenditure			
Gifts to Missions	5	6120	12430
Designated Gifts	6	574	650
Ministry	7	668	1383
Other Gifts	8	1000	
General Expenses	9	7625	10301
Young Peoples Ministry	10	919	
Employment	11	9978	23737
Total Expenditure		26884	48501
Net (Expenditure) Income		9688	7520
Total Closing balances		41336	31648
Closing balances at 31 August 2023			
Royal Bank of Scotland		41386	31648
Less uncleared cheques		-50	0
Total Closing balances		41336	31648
Add Outstanding banking		0	
Net assets transferred to Apostolic - Skye Bible Church		41336	31648

Sign

Date: 23rd Jan. 2024

Sign

Date: 30/1/24

Notes to the final accounts at dissolution on 31 August 2023

Income		Outgoings	
		Gifts and Donations	General Expenses
1 General Fund		5 Mission	9 Advertising
HMRC charities	4038	Apostolic Church UK	2800
Portree Offerings	20194	Living Hope	3000
Stewardship Regular	2703	Sunday School (Burma)	320
Stewardship One Off	6272	Total	6120
Total	33207		
2 Designated Gifts		6 Designated Gifts	
	475		524
	20		50
Total	495	Total	574
3 Mission Fund		7 Ministry	
Sunday School (Burma)	221	Ministry Portree	668
Total	221	Total	668
4 Room Hire		8 Gifts	
ASN Lego Group	10	Portree Free Church Building fund	1000
Bootcamp	228	Total	1000
EB Pilates	1043		
John Masson Music	260		
Meena's Bollywood Dancers	280		
One off hire	448		
Portree Gaelic Choir	200		
Skye Dance	180		
Total	2649		
		Total Gifts and donations	8362
Total Income	36572		
			10 Young peoples ministry
			Energize
			Youth Portree
			Sunday School
			Total
			11 Employment
			Employer NEST Pension contribution 5%
			Employers NI contribution
			Mileage Allowance
			NI Allowance
			Payroll Processing fee
			Taxable Pay
			Total
			Total General Expenses
			18522
			Total Outgoings
			26884

Sig

Date: 23rd Jan. 2024

Sig

Date: 30/1/24

Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Independent examiner's report on the accounts

v2

Skye Bible Church SCIO

SC022309

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2023	to	31	08	2023
1 and 2					(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

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 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 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.

Signed:

Name:

Date:

30/1/24

Relevant professional
qualification(s) or body
(if any):

Address:

*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.