

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	2020		31	12	2020

Reference and administration details

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

Lighthouse Church Forres

Postcode

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				
2				
3				
4		Pastor		
5		Treasurer		
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

The name of this particular Christian community is The Lighthouse Church, Forres (hereafter referred to as the Church). The main governing document of The Church is its constitution.
The Church is an unincorporated Charity and a non-profit making organisation. The Church is baptistic in its model of church government and affiliations and subscribes to the Declaration of Principle of the Baptist Union of Scotland. The shared purpose, vision, beliefs and core values of the Church are contained within its Constitution and its Confession of Faith.

Trustee recruitment and appointment

The Trustees of the Church will normally be its Office-Bearers – Pastor/Elders, Church Administrator and Treasurer. The number of trustees shall not be fewer than three persons. The election and removal of Trustees can only be made by a vote of the membership at a duly noticed and called Church meeting.

Objectives and activities

Charitable purposes

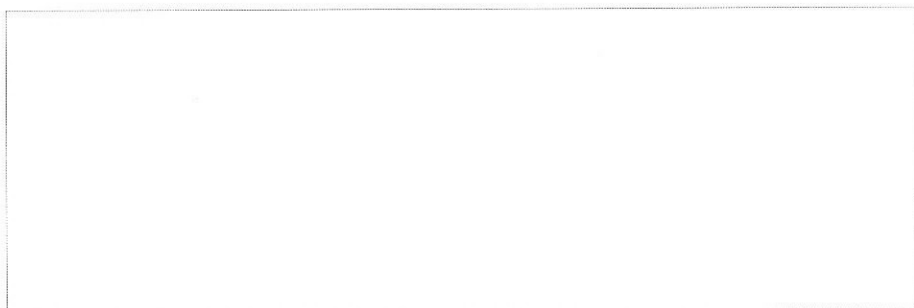
To glorify God the Father, Son and Holy Spirit, through the advancement of the Christian faith primarily in Forres and district but also throughout Scotland, the rest of the UK and the World by all means consistent with their teaching of the Christian Bible including worship, observance of the Lord's Supper, ministry, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

Summary of the main activities in relation to these objects

The regular activities of the Church include the following:

- Regular Sunday morning meetings in Clovenside Chapel attended by about 50 people. This involves children's classes catering for all ages.
- Regular Sunday evening meetings in Clovenside Chapel attended by about up to 20 people.
- A weekly Wednesday noon prayer meeting attended regularly by between 6-9 people.
- Three mid-week meetings in private homes or Clovenside Chapel for the purpose of Bible study, prayer and pastoral care.

The church continues to run a successful Parent&Toddler group for the community called Little Fish. As previously, this continues to serve up to 40 families who have registered



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Achievements and performance

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

The only fund raising activities in the year were by Little Fish. The main activity was commissioned from sale of Photographs, Cakes and Toy sales and sponsored walks.

Financial review

Brief statement of the charity's policy on reserves

There are sufficient funds held, for the continuation of the Church in Forres for a minimum of six months.

Details of any deficit

Donated facilities and services (if any)

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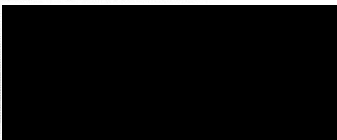
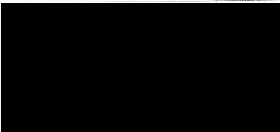
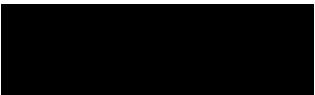
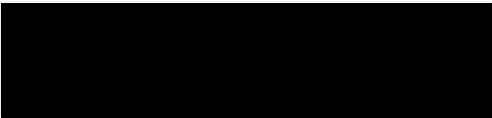
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Other optional information

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)	TRUSTEE	TREASURER
Date	18 /08/ 21	18/08/ 21

Forres Baptist Church

SC050133



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2020		31	12	2020

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	49,282	5,309			54,591	103,045
Legacies					-	
Grants					-	667
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
	49,282	5,309	-	-	54,591	103,712
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	49,282	5,309	-	-	54,591	103,712
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	37,476	35,005			72,481	46,332
Investment management costs					-	
Payments relating directly to charitable activities	2,214	3,965			6,179	7,676
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	63				63	105
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	39,752	38,970	-	-	78,722	54,113
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	39,752	38,970	-	-	78,722	54,113
Net receipts / (payments)	9,530	(33,661)	-	-	(24,131)	49,599
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	9,530	(33,661)	-	-	(24,131)	49,599

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	19,815	55,831			75,646	26,047
	Surplus / (deficit) shown on receipts and payments account	9,530	(33,661)			(24,131)	49,599
						-	
						-	
	Cash and bank balances at end of year	29,345	22,170	-	-	51,515	75,646
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

APPENDIX 3



Independent examiner's report on the accounts								V2
Report to the trustees/members of		Charity name Forres Baptist Church						
Registered charity number		SC050133						
On the accounts of the charity for the period		Period start date			Period end date			
	Day	Month	Year		Day	Month	Year	
	01	01	2020	to	31	12	2020	
Set out on pages		1-2			(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 [~~other than that disclosed on the attached page*~~]

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:

17 Aug 2021

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

AFA, AFTA
M1CB CB Dip PM Dip

*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.



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

I report on the accounts of the charity for the year ended 31 December 2020.

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.

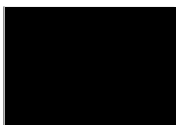
Independent examiner's statement

In the course of my examination, no matter has come to my attention

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 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - 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.



AFA, AFTA, MICB CB Dip PM Dip

Date: 17th August 2021

FORRES BAPTIST CHURCH

Analysis of receipts and payments

Selected period: 01 January 2020 to 31 December 2020

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Receipts						
Donations and legacies						
0101 - Gift aid giving	32,902	—	—	—	32,902	46,524
0102 - Non-Gift Aid giving	8,933	—	—	—	8,933	(484)
0103 - Legacies	—	—	—	—	—	—
0201 - Special Collection	—	—	2,910	—	2,910	—
0203 - New Building Donations	—	—	1,686	—	1,686	42,741
0301 - Offerings collections	—	—	—	—	—	—
0303 - Sundry collections	—	—	—	—	—	—
0601 - Income tax recovered	7,447	—	—	—	7,447	11,197
0850 - Grants received	—	—	—	—	—	667
Donations and legacies Totals	49,282	—	4,596	—	53,879	100,644
Income from charitable activities						
0202 - Alpha Course Donations	—	—	6	—	6	945
0205 - little Fish	—	—	707	—	707	2,122
0209 - 2017 adjustment figure	—	—	—	—	—	—
Income from charitable activities Totals	—	—	713	—	713	3,067
Investments						
1020 - Interest received	—	—	—	—	—	—
Investments Totals	—	—	—	—	—	—
Receipts Grand totals	49,282	—	5,309	—	54,591	103,712

Payments

Raising funds

2234 - Building Fund expense	—	—	805	—	805	2,458
Raising funds Totals	—	—	805	—	805	2,458

Expenditure on charitable activities

2203 - Advertising & Promotion	—	—	—	—	—	244
2207 - Pulpit Supply	300	—	—	—	300	1,063
2208 - Teaching	31	—	—	—	31	48
2209 - Mileage, visiting speakers	—	—	—	—	—	27
2211 - Ministers' resources	—	—	—	—	—	—
2212 - Ministers' courses	—	—	—	—	—	200
2213 - Other courses/training	—	—	—	—	—	276
2214 - Children's / Youth resources	141	—	—	—	141	483
2220 - Mission (eg Malawi)	—	—	—	—	—	600
2221 - Church Events	—	—	—	—	—	—
2222 - Evangelism	205	—	—	—	205	—
2223 - Alpha Course	—	—	66	—	66	1,047
2224 - Little Fish Expenses	—	—	989	—	989	1,980
2233 - Hospitality	70	—	—	—	70	243
2401 - Church magazine printing	—	—	—	—	—	—

There may be minor discrepancies in the totals if the pence are not being shown

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
2402 - Church magazine distribution	—	—	—	—	—	—
2501 - Regular Monthly Charitable Donations	1,467	—	—	—	1,467	1,465
2502 - One-off donations	—	—	—	—	—	—
2503 - Specific Giving (Donated)	—	—	2,910	—	2,910	—
Expenditure on charitable activities Totals	2,214	—	3,965	—	6,178	7,676
Other expenditure						
2202 - Bank charges	—	—	—	—	—	—
2204 - Office Expenses	51	—	—	—	51	306
2205 - Repairs & Maintenance	26	—	—	—	26	464
2206 - Professional Fees	1,913	—	—	—	1,913	2,055
2210 - Telephone costs	—	—	—	—	—	—
2215 - BU Members Dues	1,554	—	—	—	1,554	1,560
2216 - Other subscriptions	464	—	—	—	464	378
2217 - PPE	64	—	—	—	64	—
2218 - Insurance	246	—	—	—	246	241
2219 - Clovenside Purchase costs	—	—	—	—	—	1,440
2231 - Cleaning	42	—	—	—	42	99
2232 - Other expenses	—	—	—	—	—	15
2235 - Depreciation of office equipment	—	—	—	—	—	—
2340 - Heating, light and water	1,743	—	—	—	1,743	2,257
2341 - Rent & rates	—	—	—	—	—	—
2403 - Website	119	—	—	—	119	86
2404 - Computer exps	—	—	—	—	—	—
2405 - Music Equipment	—	—	—	—	—	—
2504 - Other Giving	300	—	—	—	300	585
2505 - [REDACTED] Loan	—	—	—	—	—	—
2601 - Gross Minister's Stipend & Allowances	19,571	—	—	—	19,571	17,897
2602 - Church part of Minister's Pension	2,063	—	—	—	2,063	2,007
2603 - Minister's Exps - Courses/Conferences	—	—	—	—	—	—
2604 - HMRC - PAYE	1,193	—	—	—	1,193	915
2605 - HMRC - Employee NI	1,586	—	—	—	1,586	1,411
2606 - HMRC - Employer NI	—	—	—	—	—	—
2607 - Defined Benefits Pension shortfall	605	—	34,200	—	34,805	3,553
2608 - Manse Allowance	6,000	—	—	—	6,000	8,708
Other expenditure Totals	37,538	—	34,200	—	71,738	43,979
Payments Grand totals	39,752	—	38,970	—	78,722	54,113

There may be minor discrepancies in the totals if the pence are not being shown

FORRES BAPTIST CHURCH

Balance Sheet detailed

	As at 31/12/2020	As at 31/12/2019
Current assets		
6501: Bank current account	50,655	73,323
6502: Little Fish bank account	119	302
6592: Little Fish Cash in hand	10	10
6593: Little Fish Cash float (snacks)	4	4
Z05: Accounts Receivable	956	2,524
Total Current assets	51,744	76,163
Liabilities		
Z04: Accounts Payable	229	518
Total Liabilities	229	518
Net Asset surplus (deficit)	51,515	75,645
Reserves		
Excess / (deficit) to date	(24,130)	49,599
Z01: Starting balances	75,645	26,046
Total Reserves	51,515	75,645

Represented by Funds		
Unrestricted	28,661	19,130
Designated	—	—
Restricted	22,854	56,515
Endowment	—	—
Total	51,515	75,645

There may be minor discrepancies in the totals if the pence are not being shown