

ISLAY BAPTIST CHURCH
REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS
For year ended 31 December 2022
Charity No SCO33816

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The Trustees and Deacons' Court present their report and un-audited financial statements for the year ended 31 December 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Islay Baptist Church

Charity Registration Number SC033816

Charity Address:

Trustees

Bankers

Royal Bank of Scotland
Main Street
Bowmore
Islay
PA43 7JJ

Structure, Governance and Management

The organisation was set up in 2002 and is governed by a constitution. The Trustees are responsible for carrying out the aims of the Church and managing the day to day running.

New Trustees are nominated by the existing Trustees and are approved by all members of the Islay Baptist Church. Most new trustees are familiar with the practical work of the charity, by living within the local community. The Trustees are also the Deacons' Court.

The principal objectives of the Church are to:

- Promote the preaching of the Lord Jesus Christ as our Lord and Saviour .
- Support the Community in all spiritual matters.
- Give Moral and emotional support to the Community.
- Encourage children to achieve personal development through an annual award or gift for children.
- Promote health and wellbeing through historic walks.
- Promote goodwill within the island through interaction with visitors from other areas.

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The principal activities of the Church are to:

- Provide a weekly Sunday Service in Port Ellen and Bowmore.
- Provide Tuesday (Port Ellen) and Wednesday (Bowmore) Bible Study and prayer meetings.
- Provide a weekly café space for teenagers where we can support them with a wide range of issues.
- Monthly historic walks for those of all ages.
- Numerous other activities and meetings throughout the year, some of which are jointly organised with other churches on the island.

Achievements and Performance

The principal objectives of the church have been met in the current year. Some of the ways in which this has been achieved are listed below:

- Worship services were held each Sunday in both Bowmore and Port Ellen.
- There were meetings for Prayer and Bible Study held during each week in both Bowmore and Port Ellen.
- A bi-monthly worship service was held in Gortanvogie Residential Care Home for the residents there.
- Walks were organised every three weeks. These satisfied the needs of many for involvement in a social occasion while encouraging appreciation of the beauty and history of the island. These walks are designed in such a way that all people can take part irrespective of their level of fitness.
- The minister led fortnightly school assemblies in Bowmore, Port Ellen and Port Charlotte Primary Schools.
- The church facilitated a Summer Beach Mission.
- The church held a weekly Teen Café through which up to 15 teenagers were supported with a wide range of issues.
- The church at Bowmore was made available to a number of organisations to hold meetings and to provide services to their clients. This includes the Islay Credit Union and the Islay Gaelic Choir.
- The services of the minister were made available to the community. Amongst other things he visited many housebound, bereaved and ill people to provide support and help as necessary. He is also on the committee for the Community Minibus and the Islay Foodbank.
- The church sponsored the Macallum Trophy at Islay High School. This award, in memory of a former minister of Bowmore Baptist Church, is presented to a pupil, chosen by the school, who has made a positive impact on the local community.

Main Objectives for Next Year

As a church we are committed to supporting the practical, emotional, and spiritual needs of both congregation and community members alike. We will continue to keep in contact with those who are lonely and offer prayer. We will look for new ways to use our buildings to support local community groups. We will seek to work in partnership with the Church of Scotland to make our joint outreach activities more effective.

Role of Volunteers

Committee members carry out all required administration on a voluntary basis. The Churches have a small pool of volunteers who are happy to help with events that might be held.

Financial Review

The charity had a surplus of £ {2021 surplus £2,829.02) in the financial year. Total funds at the end of the year were £53,212.47 (2021 £53,212.47) of which £857.65 are restricted and £52,354.82 (2021 £ 52,354.82) are unrestricted. The restricted funds balance relates to donations still to be paid out to the Malawi Mission adopted by the Church.

Principal Funding

The principal funding source for the charity is from donations, offerings and gift aid claimed.

Reserves Policy

The organisation holds reserves of £ for the furtherance of their objectives and to ensure there are funds to cover any repairs to either churches or the Manse. Additionally, the Trustees wish to ensure that reserves are held to cover the salary of the minister for a period yet to be determined.

Investment Policy

The Trustees have considered the most appropriate policy for investing funds and have found that short to medium term investment of funds should be held in current and deposit bank accounts.

Responsibilities of the Trustees

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005. The charity Trustees consider the audit requirement of section 10(1)(d) of the Accounts Regulations does not apply.

On behalf of the Trustees

Signed

Printed

Date.....

Independent Examiner's Report

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 1(l)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) © of the Act and to state whether any particular matters have come to my attention.

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.

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 Regulation, 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

Print Name

[REDACTED]

Address

[REDACTED]

Islay Baptist Church
Report of the Trustees and Financial statements
For Year ended 31 December 2022

Receipts and Payments Account
For the year ended 31 December 2022

	2022		2021	
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Receipts				
Donations	7718.50	0	7718.5	6966.78
Income from Investments	94.18	0	94.18	20.12
Income from Fundraising Activities	684	0	684	572
Income from Charitable Activities	33065.90	0	33065.90	39923.44
Other	823.80	0	823.80	7959.83
	42,386.38	0	42,386.38	56,299.82
Payments				
Payments directly relating to Charitable Activities	42930.90	0	42930.90	50009.05
Grants & Donations	598.40	0	598.40	3216.75
Governance	0	0	0	245
	43529.33	0	43529.33	53470.80
Net Surplus/Deficit	(1,142.95)		(1,142.95)	1971.37

Islay Baptist Church
Report of the Trustees and Financial statements
For Year ended 31 December 2022

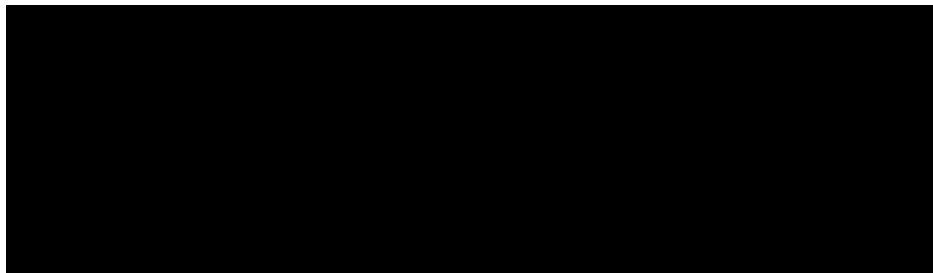
Statement of Balances
As at 31 December 2021

	2021	2020
	Total Funds	Total Funds
	£	£
Cash Funds		
Opening Cash and Bank Balance	50,383.45	37,870.48
Surplus/Deficit for Year	2,829.02	6,879.41
	53,212.47	44,749.89

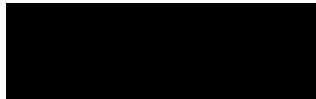
Liabilities

Suppliers	0	6168.4
	0	6,168.40

Signatur



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On Behalf of the Trustees

Date

**ISLAY BAPTIST CHURCH
REPORT OF THE TRUSTEES
AND FINANCIAL REPORTS**
For the year ended 31 December 2021

Notes to the Accounts
For year ended 31 December 2021

	2021	2020
	£	£
Nature and Purpose of Funds		
Unrestricted Funds	52,354.82	44,244.65
Restricted Funds	857.65	505.24
	53,212.47	44,749.89

The restricted funds relate to fundraising carried out by the Islay Baptist Church for Malawi

Trustees Remuneration

Trustee, [REDACTED] total salary costs were £15,283.80(2020 £12789.87) for carrying out his position as Minister.

Transactions with Trustees and Connected Persons

There were transactions of £854.91 with Trustees or Connected Persons in the year (2020 £5671.88)

Restricted Funds

Restricted Funds at the year end relate to:	Opening Balance	Income	Expenditure	Closing Balance
Malawi Collection	505.24	258	750	13.24
Uganda Collection	0	599.65	0	599.65
	505.24	857.65	750	612.89

ISLAY BAPTIST CHURCH
REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS
For the year ended 31 December 2021

Analysis of Receipts and Payments
For the year ended 31 December 2021

	2021			2020
	General	Restricted	Total Funds	Total Funds
	£	£	£	£
Receipts				
Donations				
General Donations	6516.78	0	6516.78	5672.54
Baptist Building Fund	0	0	0	11,500.00
	450	0	450	650
	6,966.78	0	6,966.78	17,822.54
Receipts from Fundraising Activities				
Fundraising	572	857.65	1429.65	914.51
	572	857.65	1429.65	914.51
Investment Income				
Bank Interest	20.12	0	20.12	19.28
	20.12	0	20.12	19.28
Receipts from Charitable Activities				
Gift Aid Received	11,018.19	0	11,018.19	10,677.79
Offerings	28,900.25	0	28,900.25	28,057.21
	39,923.44	0	39,923.44	38,725.00
Other Income				
Other Income	7959.83	0	7959.83	808.81
	7,959.83	0	7,959.83	808.81
Total Receipts	55,442.17	857.65	56,299.82	58,290.14

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For Year ended 31 December 2022

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REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS
For year ended 31 December 2021**

**Analysis of Receipts and Payments
For the year ended 31 December 2021**

	2021		2020	
Payments	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Payments directly relating to Charitable Activities				
Advertising/Programme for Events	43	0	43	420.75
Books & Publications	205.08	0	205.08	47.97
Beach Mission Catering	48.38	0	48.38	0
Consumables	59.96	0	59.96	0.00
Council Tax	1,623.92	0	1,623.92	1,614.08
Gifts	1,294.50	0	1,294.50	266.93
Hall Hire	1,050.00	0	1,050.00	350.00
Heat & Light	4,834	0	4,834.20	2,672.06
Building Insurance	1,199.65	0	1,199.65	1,149.98
Music Licence	444.66	0	444.66	429.98
Professional Fees	688.8	0	688.8	482.40
Repairs & General Maintenance	7,919.14	0	7,919.14	1,115.06
Repairs & General Maintenance Bowmore	6,702.49	0.00	6,702.49	7,026.87
Repairs & General Maintenance Port Ellen	1,734.20	0.00	1,734.20	16,661.74
Sundry	1,304.91	0	1,304.91	246.56
Telephone	0	0	0	0
Visiting Preacher Expenses	0	0	0	0
Wages including PAYE	15,283.80	0	15,283.80	12,789.87
Pension Costs	5,232.48	0	5,232.48	2,331.60
Website	339.88	0	339.88	359.88
	50,009.05	0.00	50,009.05	47,965.73
Grants & Donations				
Scripture Union	200	0	200	280
BMS World Mission	650	0	650	380
Islay High School (Maccallum Award)	70	0	70	70
Malawi Appeal	750	0	750	1,000.00
Baptist Union of Scotland Minister's Fund	700	0	700	120
Scottish Baptist Fund	150	0	150	800
Islay Community Bus	546.75	0	546.75	320
Others	150	0	150	200
	3,216.75	0	3,216.75	3,170.00
Governance				
Accounts preparation & independant examination	245.00	0.00	245.00	275.00
	245	0	245	275
TOTAL PAYMENTS	53,470.80	0	53,470.80	51,410.73