

# Moray Coast Baptist Church

Scotland · Charity number SC051952

## Details

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Known as	MCBC
Status	Active
Legal form	Unincorporated association
Registered	2022-08-24
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	1 Commerce Street Elgin IV301BS
Website	<a href="http://www.moraycoastbc.com">www.moraycoastbc.com</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Our church is set up to spread the gospel of Jesus Christ, through regular church services, literature distribution, and education.

**Beneficiaries:** 'Other defined groups'

**Objectives:** The purpose and object of the Baptist church shall be to proclaim and propagate the Gospel of the Lord Jesus Christ and the Baptist faith through the ministry and through a program of Christian education, which is to entail as an integral and inseparable part of the ministry of the Church. Our normal church services and Bible Institute will be the means by which we shall accomplish this propagation.

## Geography

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- **Main operating location:** Moray
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£92,275	£107,683	-	0
2023-12-31	£21,275	£14,385	-	0

**Moray Coast Baptist Church**

Scotland - Charity number SC051952

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# Accounts

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**Moray Coast Baptist Church**  
Annual Accounts  
For the year ended 31 December 2024

**Moray Coast Baptist Church is a registered charity no: SC051952**

**Moray Coast Baptist Church**

**Directors Report**

For the year ended 31 December 2024

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**Trustees Report for Moray Coast Baptist Church, for the year ending 31 December 2024**

Throughout the year, our church continued to hold church services each week. We also held Bible clubs, Bible institute training, and passed out gospel literature each month. We had 4 people who received Christ as their saviour and 5 were baptised into the membership of the church.

In addition to these regular activities, we also held special events.

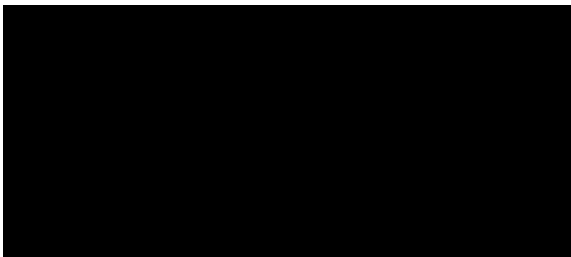
- Our Easter Service (April), Harvest Festival (October), and Christmas Carol services (December) were all well attended, with many visitors from the local area.

- Our church also hosted a men's camp in August, which was attended by several men from other Baptist churches in the area. It was very encouraging and spiritually refreshing time for all.

- Our church also hosted a Bible conference in April, and there were several visitors in attendance from the local area. The guest speaker preached the gospel, and taught the Scriptures.

- Our pastor also attended a pastoral conference, to further his personal spiritual growth.

-Our Church was able to purchase it's own property in the centre of Elgin.



## **Independent Examiner's Report to the Trustees of Moray Coast Baptist Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 7

### **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) (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.

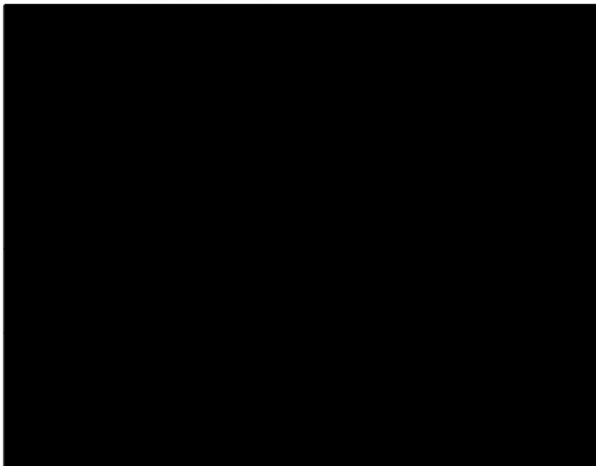
### Independent examiner's statement

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

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
  - 
  - 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.



**Moray Coast Baptist Church**  
**Statement of Financial Activities**  
For the year ended 31 December 2024

		£ 2024	£ 2023
	Notes		
<b><u>Income and endowments from:</u></b>			
Offerings		21,900	10,135
Donations		70,361	11,050
Bank interest income		14	90
<b>Total income</b>		<b>92,275</b>	<b>21,275</b>
Expenditure on:			
Raising funds	<b>2</b>	359	410
Charitable activities	<b>3</b>	10,245	6,325
Other	<b>4</b>	26,429	7,650
Property, Plant and Equipment	<b>6</b>	70,650	-
<b>Total expenditure</b>		<b>107,683</b>	<b>14,385</b>
<b>Net movement in funds</b>		<b>(15,408)</b>	<b>6,890</b>
Fund balance at 1 January		23,004	16,114
Fund balance at 31 December		7,596	23,004

The Statement of financial activities includes all gains and losses recognised in the year  
All income and expenditure derive from continuing operations

**Statement of Financial Position**  
For the year ended 31 December 2024

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		£ 2024	£ 2023
<b>Current Assets</b>	Notes		
Cash at bank in hand		7,596	15,734
<b>Non Current Assets</b>			
Other receivables	5	-	380
<b>Net Assets</b>		<b>7,596</b>	<b>16,114</b>

## Moray Coast Baptist Church

### Notes to the Accounts

For the year ended 31 December 2024

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#### 1. Accounting Policies

Moray Coast Baptist Church uses cashflow accounting to produce accounts recording all payments and receipts as they are incurred.

All balances are in Pounds Sterling, which is the entities functional currency

Fixed asset purchases are expensed as they are acquired.

Property is recognised at cost, under the revaluation model, less any impairment.

#### 2. Raising Funds

	£ 2024	£ 2023
Outreach & Advertising	359	410

#### 3. Charitable activities

	£ 2024	£ 2023
Benevolence	45	152
Church activities	1,638	1,401
Church supplies	1,719	473
Guest Speakers	659	968
Missionary Support	5,600	2,700
Pastoral conference	584	631
	<u>10,245</u>	<u>6,325</u>

#### 4. Other expenses

	£ 2024	£ 2023
Property expenses	14,190	1,685
Building rent	8,767	5,057
Utilities	2,173	905
Other	1,299	3
	<u>26,429</u>	<u>7,650</u>

**Moray Coast Baptist Church**  
**Notes to the Accounts (continued)**  
For the year ended 31 December 2024

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**5. Other receivables**

	<b>£</b> <b>2024</b>	<b>£</b> <b>2023</b>
Church building deposit	-	850

**6. Property, Plant & Equipment**

	<b>£</b> <b>2024</b>	<b>£</b> <b>2023</b>
Church building	70,650	-