

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

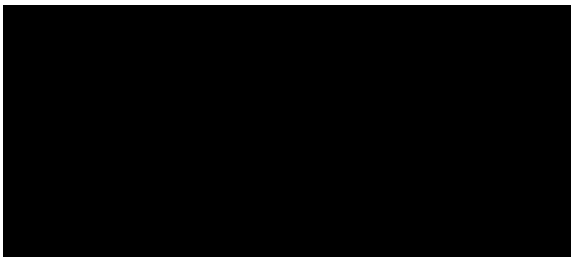
For the year ended 31 December 2024

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.

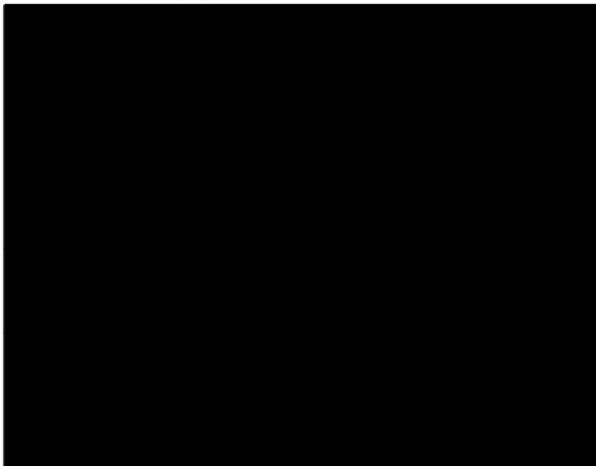
Independent examiner's statement

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		
<u>Income and endowments from:</u>			
Offerings		21,900	10,135
Donations		70,361	11,050
Bank interest income		14	90
Total income		92,275	21,275
 Expenditure on:			
Raising funds	2	359	410
Charitable activities	3	10,245	6,325
Other	4	26,429	7,650
Property, Plant and Equipment	6	70,650	-
Total expenditure		107,683	14,385
Net movement in funds		(15,408)	6,890
 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

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

Moray Coast Baptist Church
Notes to the Accounts
For the year ended 31 December 2024

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
	10,245	6,325

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
	26,429	7,650

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

5. Other receivables

	£ 2024	£ 2023
Church building deposit	-	850

6. Property, Plant & Equipment

	£ 2024	£ 2023
Church building	70,650	-