



Leslie Baptist Church

Led By Christ : Forward Together

**Trustees Annual Report and Accounts
for the year ended 30th September 2025**

Charity No: SC 050033 (Formerly SC021266)

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Leslie Baptist Church

Trustees' Annual Report

Year ended 30th September 2025

The Trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ended 30th September 2025.

Reference and Administrative Information

Charity Name: Leslie Baptist Church
Charity Registration Number: SC050033
Charity Address: 48 North Street
Leslie
Fife
KY6 3DJ

Trustees

List of all the charity trustees who served at any time during the year up to the date of approving the Trustees' Annual Report.

Jim Neilson	Elder
Margaret Dunn	Elder
Alan Milnes	Elder
Irene McDonald	Elder (appointed 25/11/2025)
Kathleen Dick	Elder - Secretary (resigned 10/02/25)
Carol Neilson	Deacon - Treasurer
Evelyn Wilson	Deacon - Children's work
Christine Brown	Deacon - Missions Co-ordinator & Community Work
Craig Webster	Deacon - Secretary

Principal Office-bearers

List of all the office-bearers during the period covered by the accounts

Alan Milnes	Chair of the Trustees
Kathleen Dick	Elder - Secretary (resigned 10/02/25)
Craig Webster	Secretary (appointed 25/11/25)
Carol Neilson	Treasurer
Jim Neilson	Elder
Margaret Dunn	Elder
Irene McDonald	Elder (appointed 25/11/2025)

Independent Examiner

Colin McCulloch F.C.C.A
Paterson Boyd & Co
Chartered Certified Accountants
18-20 North Street
Glenrothes
Fife
KY7 5NA

Bankers

Bank of Scotland
9 Falkland Gate
Glenrothes
Fife
KY7 9LW

Leslie Baptist Church

Trustees' Annual Report (Continued)

Year ended 30th September 2025

Structure, Governance and Management

The Church and its property is administered and managed in accordance with the provisions of its constitution, and is in membership with the Baptist Union of Scotland to whose Declaration of Principle the Church subscribes.

Manner of Appointment of Trustees

The Trustees are appointed by the Church Meeting and will be people of good Christian character who have served in the Church for some time. Elders are appointed to work alongside the Pastor in providing spiritual oversight for the Fellowship. Deacons are appointed to take responsibility for specific practical areas of Church Life.

The minimum number of Charity Trustees is 5 and the maximum number is 14, of whom no more than 2 shall be Charity Trustees who were co-opted and no more than 2 shall be Non-qualifying Trustees (i.e. in receipt of a stipend or wage from the Church).

The Charities objectives

These are the advancement of religion, and in particular the Christian faith, primarily in Leslie and in the neighbouring parts of Fife, and also throughout Scotland and the rest of the World by all means consistent with The Christian Bible; The Declaration of Principle; and The Statement of Foundation Values.

Main Activities during 2024-25

The Church has a variety of activities that take place on a regular basis and this continued throughout the year:-

Sunday Worship Service
Prayer Meetings
House Groups
Community Activities
Toddlers Group

As well as our usual activities we are pleased to join on occasion with the wider Christian community e.g. through shared Easter Services and the annual gathering for all Baptist Churches in Fife

The Church has continued to be involved in helping to alleviate food poverty for local families, there is no other provision on a Sunday so we cover that gap with emergency bags from Glenrothes Foodbank supplemented by items which have kindly been donated by church members. Our classes to teach community members how to cook good meals on a budget have been very well received.

We have been making preparations, including fund raising, for the 2nd phase of our Building Work.

Following the resignation of our Pastor we set up a Pastor Selection Group who have produced a Church Profile to let potential candidates know about the Church and help assess if it would be a good fit for them. The group meets regularly to review enquiries received and consider the situation.

Leslie Baptist Church

Trustees' Annual Report (Continued)

Year ended 30th September 2025

Donated Facilities or Service during 2024-25

During the period under review all people serving the Church in any capacity do so as volunteers. The only exception is visiting Preachers who are paid a small preaching fee as well as their expenses.

Financial Review

Principal sources of funding

The Church receives its funding from Church members by way of weekly offerings and Gift Aid donations.

Results for the year

The Financial Statement shows the total income for the year to be £119,996 and the total resources expended to be £52,304 resulting in a surplus of £67,692, £52,643 of which is grants from funders towards Phase 2 of the Building Project. The Trustees carefully monitor the situation receiving monthly budget reports. Reserves are more than sufficient for the short to medium term future.

Grant making policy

The Church makes grants from its income to individuals and organisations that are generally known to the trustees and the Church. The beneficiaries are involved in activities or ministries compatible with the Church's objectives. We aim to gift approximately 10% of offerings received.

Statement on risk

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

Reserves Policy

The Trustees' policy on reserves is to carry sufficient funds with which to cover the expected running costs for a period of at least 3 months.

Details of Surplus

Expenditure is well managed with contracts and running costs regularly viewed. Essential maintenance work has continued on the church building with more work expected.

The Church Meeting agreed that half of the monthly surplus during the Pastoral Vacancy will be transferred to the Building Fund.

The report and financial information were approved by the Trustees on 25 June 2026

and were signed on their behalf by:

Alan Milnes

Date:

Alan S Milnes 28/6/26

Craig Webster

Date

Craig Webster 28/06/26

Leslie Baptist Church
Independent Examiner's Report
Year ended 30 September 2025

Independent Examiner's Report to the Trustees Of Leslie Baptist Church

I report on the Income and Expenditure account of the charity for the year ended 30 September 2025

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 which gives me reasonable cause to believe that

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 or 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 25 June 2026

Colin McCulloch F.C.C.A
Paterson Boyd & Co
Chartered Accountants
18-20 North Street
Glenrothes
Fife
KY7 5NA

Leslie Baptist Church
Statement of Receipts and Payments
For the Year Ended 30th September 2025

	Note	Unrestricted Funds 2024-2025 £	Restricted Funds 2024-2025 £	Total Funds 2024-2025 £	Total Funds 2023-2024 £
Receipts					
Voluntary Income					
Offerings - non Gift Aid		7,590	-	7,590	6,797
Offerings - Gift Aid		31,486	-	31,486	33,360
Offerings - Small Gift Aid		3,566	-	3,566	2,814
Gift Aid Refund		8,826	-	8,826	9,194
Grants & Donations		1,000	-	1,000	175
Building Fund		-	61,987	61,987	7,760
Subtotal		52,468	61,987	114,455	60,100
Hall Lets		185	-	185	35
Running Costs		-	-	-	-
Church Life		-	-	-	-
Community		-	588	588	500
Cornerstone Café		-	511	511	66
Fundraising		-	-	-	-
Gifts to Others		-	-	-	-
Church Events		-	-	-	-
Repairs & Servicing		-	-	-	-
Special Collections		-	1,972	1,972	1,319
Youth & Children's Work		-	600	600	1,025
Total		52,653	65,658	118,311	63,045
Investment Income		1,685	-	1,685	1,580
Total Receipts		54,338	65,658	119,996	64,625
Payments					
Cost of Charitable Activities					
Sundry Expenses		-	-	-	-
Cornerstone Café		-	346	346	513
Community		-	528	528	502
Pastor		1,740	-	1,740	9,697
Running Costs	3	12,819	-	12,819	12,817
Church life		1,618	-	1,618	1,429
Repairs and servicing		18,790	-	18,790	6,018
Gifts to Others	4	4,924	-	4,924	8,476
Church Events		184	-	184	174
Youth Worker		-	-	-	-
Youth & Children's Work		-	-	-	44
Special Collections		-	1,972	1,972	1,319
Evangelism		-	-	-	-
Building Fund		-	6,447	6,447	3,337
		40,075	9,293	49,368	44,326
Subscriptions					
Baptist Union of Scotland		2,100	-	2,100	2,100
		2,100	-	2,100	2,100
Governance Costs					
Independent Examiners Fee		630	-	630	625
Fees		206	-	206	35
		836	-	836	660
Payments relating to asset movements					
Purchase of fixed assets		-	-	-	-
Total Payments		43,011	9,293	52,304	47,086
Transfer between Funds		(12,050)	12,050	-	-
Surplus / (Deficit) for year		(723)	68,415	67,692	17,539

Leslie Baptist Church
Statement of Balances
As at 30th September 2025

	Note	Unrestricted Funds 2024 - 2025 £	Restricted Funds 2024 - 2025 £	Total Funds 2024 - 2025 £	Total Funds 2023 - 2024 £
Fund Reconciliation					
Opening Funds		55,434	71,127	126,561	109,022
Surplus (Deficit) for the year		(723)	68,415	67,692	17,539
Closing funds		<u>54,711</u>	<u>139,542</u>	<u>194,253</u>	<u>126,561</u>
RBS General Account		8,581	440	9,021	5,550
RBS Reserve Account		45,965	24,102	70,067	75,961
Virgin Money Reserve		88	85,000	85,088	45,050
CC Bank		<u>77</u>	<u>30,000</u>	<u>30,077</u>	<u>-</u>
		<u>54,711</u>	<u>139,542</u>	<u>194,253</u>	<u>126,561</u>
Other Assets					
Church building		1,250,000	-	1,250,000	1,250,000
Audio board		14,706	-	14,706	14,706
Gift Aid accrued on donations to year end		<u>2,218</u>	<u>706</u>	<u>2,924</u>	<u>2,570</u>
		<u>1,266,924</u>	<u>706</u>	<u>1,267,630</u>	<u>1,267,276</u>

Transactions for the sale or purchase of assets are included in the Statement of Receipts and Payments. The above assets are owned by the church and are shown for completeness. Appreciation and depreciation of assets is not included in the accounts, some information is given but this is not an indication of current value.

Carol Neilson

C Neilson

Date:

28/6/26

Leslie Baptist Church
Notes to Statement of Receipts and Payments
Year ended 30 September 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

	Unrestricted Funds 2024-2025 £	Restricted Funds 2024-2025 £	Total Funds 2024-2025 £	Total Funds 2023-2024 £
2 Breakdown of Pastor Costs				
Stipend, Housing Allowance & Phone	-	-	-	6,666
Pastor's Expenses	1,740	-	1,740	-
Pension Provision	-	-	-	866
Council Tax	-	-	-	345
HMRC Tax	-	-	-	1,820
Reflective Weeks and Conferences	-	-	-	-
	<u>1,740</u>	<u>-</u>	<u>1,740</u>	<u>9,697</u>

	Unrestricted Funds 2024-2025 £	Restricted Funds 2024-2025 £	Total Funds 2024-2025 £	Total Funds 2023-2024 £
3 Breakdown of Running Costs				
Cleaning & Sanitary	418	-	418	202
Gas and Electricity	6,790	-	6,790	7,148
Insurance	2,523	-	2,523	2,439
Payroll Services	-	-	-	132
Phone	899	-	899	817
Printing	24	-	24	19
Pulpit Supply	2,165	-	2,165	2,060
	<u>12,819</u>	<u>-</u>	<u>12,819</u>	<u>12,817</u>

4 Gifts to others:

	Unrestricted Funds 2024-2025 £	Restricted Funds 2024-2025 £	Total Funds 2024-2025 £	Total Funds 2023-2024 £
Grants to Individual Missionaries	2,940	-	2,940	2,520
Grants to Missionary Organisations (GROW)	-	-	-	600
Grants to Individuals in need	286	-	286	2,000
Grants to Scottish Baptist College	420	-	420	420
Grant to BMS	420	-	420	536
Other (Charis, UCB, Christian Aid, Sal Army)	858	-	858	2,400
	<u>4,924</u>	<u>-</u>	<u>4,924</u>	<u>-</u>
Total	<u>4,924</u>	<u>-</u>	<u>4,924</u>	<u>8,476</u>

Leslie Baptist Church

Notes to Statement of Receipts and Payments (Continued)

Year ended 30 September 2025

5 Related Party Transactions

The trustees, other than the pastor, received no payment during the year to September 2025.

During the year the trustees donated a total of £18,050 to the charity, including £6,849 to Building Fund

6 Fund Accounting

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the charity trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Building project - relates to monies donated towards the building renovations to the church.

Community- relates to monies given specifically to run the Food Bank & Cooking Class etc

Cornerstone café - relates to donations given to be used to operate the café.

Special collections - are monies raised for specific funds for 3rd parties.

Toddlers' Fund - relates to monies collected to operate the toddlers' group.

7 Restricted Funds

	Building Project	Community	Cornerstone Café	Total
	£	£	£	£
	2024-25	2024-25	2024-25	
Opening balance	63,910	4,023	814	68,747
Income in the year	61,987	588	511	63,086
Transfers from General Fund	12,050	-	-	12,050
Expenditure in the year	(6,447)	(528)	(346)	(7,321)
	<u>131,500</u>	<u>4,083</u>	<u>979</u>	<u>136,562</u>

	Special Collections	Toddlers	Total
	£	£	£
	2024-25	2024-25	2024-25
Opening balance	-	2,380	2,380
Income in the year	-	600	2,572
Transfers from general fund	-	-	-
Expenditure in the year	(1,972)	-	(1,972)
	<u>-</u>	<u>2,980</u>	<u>2,980</u>

Total Restricted closing funds at 30 September 2025			139,542
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