
Edinburgh Bible College

Trustees' Report and Accounts

Year ended 31 July 2016

Scottish Charity No. SC043657

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Edinburgh Bible College

Charity Information for the Year Ended 31 July 2016

Trustees

Rev David Andrew
Mr Ewen Evans
Rev Dr David H G Greenaway
Mr Donald Matheson (Resigned 11 December 2015)
Rev Dr Alexander M Roger
Rev Iain Shaw
Rev David S Randall

Office Bearers

Rev John D Brand (Principal)
Rev Dr David H G Greenaway (Chairperson)
Rev Dr David S Randall (Vice-Chairperson)
Mr Eric A Purves (Secretary)

Principal Office and OSCR contact address

PO Box 28830
Edinburgh
EH14 9BG

Operating address

1 Clovenstone Park
Edinburgh
EH14 3BG

Website: www.edinburghbiblecollege.co.uk

Bankers

The Co-operative Bank
P O Box 250
Skelmerdale
WN8 6WT

Independent Examiner

Alan Cunningham, C.A.
Alexander Sloan
Chartered Accountants
38 Cadogan Street
Glasgow
G2 7HF

Edinburgh Bible College

Trustees' Report and Accounts for the Year Ended 31 July 2016

The Trustees present their Report and Accounts for the charity for the accounting year ended 31 July 2016.

Status of Charity and Governing Document

Edinburgh Bible College ("the charity") is a Scottish Charitable Incorporated Organisation (SCIO) (No. SC043657) established on 18 December 2012 and governed by its Constitution.

Organisational structure

The structure of the organisation consists of:

- *The Trustees* – who are the organisation's only members.
- *The Board of Directors* – who control the activities of the organisation; for example, the Board is responsible for monitoring the teaching and for monitoring and controlling the financial position of the organisation.
- *The Council of Reference*, drawn from amongst local churches and from wider afield in such areas as Christian ministry, teaching, education, literature and business – who have the right to attend Annual General Meetings and any Special Meeting. They have an advisory role under the Constitution - they may suggest people to serve as Trustees, inform succession planning and development of the activities of the College, and advise on any useful changes to the Constitution over time.

The Board of Directors ("the Board") comprises the Trustees and the Principal of the College.

The Principal is responsible for the day to day management and direction of the College and is directly accountable to the Trustees.

Trustees and Office Bearers

The Trustees and Office Bearers who served during the year are listed on Page 1.

Appointment of Trustees

The Board's procedure in relation to considering a person nominated for the role of Trustee is as follows. If the nominated person is considered to be suitable and has the required skills and experience, the Principal would meet with the person in order to (1) explain the ethos and workings of the College (2) assess the person's eligibility as a potential Trustee and (3) ensure the person's awareness of a Trustee's statutory responsibilities. The nominated person would be given time to reflect on the role of Trustee and, assuming no reason debarring involvement, the nominated person would be invited to attend the next Board meeting as an observer. Thereafter, the nominated person would meet with the Chairman, Vice-Chairman and the Principal to further explore the role and involvement of a Trustee. Details of this meeting would be conveyed to the other members of the Board and, in the event of a unanimous decision by the Board, the nominated person would be invited to become a Trustee.

The Trustees serve voluntarily and meet quarterly.

Objectives and Activities

The aim of Edinburgh Bible College shall be to promote the advancement of education and religion which is achieved through equipping God's people for God's purposes by training in Scotland and wider afield through personal interaction and distance learning in the teaching of the Bible and historic doctrines of the Christian faith. This will focus on and be structured to encourage their spiritual growth and equip them for effective Christian ministry.

The College operates from within Wester Hailes Baptist Church (Scottish Charity No. SCO04500) and makes a monthly donation during term time to Wester Hailes Baptist Church for use of its accommodation.

Achievements and Performance

The end of this year also saw the end of our third full year of providing training, and we count it a privilege to continue to have input into a good number of people's lives and to work alongside a number of churches in different ways. Three students graduated at the end of June, one from Poland having gained a Diploma in Theology, while the others completed online courses.

Our student numbers continue to be small, and that brings its own challenges, but it also has advantages in that it allows us to be flexible and also give more attention to individuals than would otherwise be possible.

We have continued with our monthly Saturday Bible School in Falkirk and have also been involved in providing training for a Free Church plant in Glasgow. We are currently investigating new openings in which we can provide these services to local churches. We have begun to develop an online course specifically targeted at Christians in Poland, using the services of our former student as a National Co-ordinator.

We have recently employed the services of a professional Website Designer and Graphic Designer to improve and update our online presence and profile.

Financial Review

Per the Statement of Receipts and Payments on page 6, the charity reported a Surplus of £1,370 for the year ended 31 July 2016 (2015 - Deficit £700).

Reserves Policy

The Trustees' policy is to maintain Unrestricted Funds at a level sufficient to meet the charity's annual administrative costs. At 31 July 2016, Unrestricted Reserves per the General Fund on page 7 amounted to £2,873 which was acceptable to the Trustees.

Edinburgh Bible College

Trustees' Report and Accounts *for the Year Ended 31 July 2016*

Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the Accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The Trustees recommend Alan Cunningham C.A., a Partner in Alexander Sloan, Chartered Accountants, remains in office as Independent Examiner until further notice.

Approved by the Trustees on 5 December 2016 and signed on their behalf by:



Rev Dr David H G Greenaway
Trustee / Chairperson

Independent Examiner's Report to the Trustees of Edinburgh Bible College

I report on the Accounts of the charity for the year ended 31 July 2016 which are set out on pages 6 to 8.

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's 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 Report

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



Alan Cunningham, C.A. ✓
Partner

Alexander Sloan
Chartered Accountants
38 Cadogan Street
Glasgow G2 7HF

Date: 5 December 2016

Edinburgh Bible College

Statement of Receipts and Payments for the Year Ended 31 July 2016

| | Unrestricted Funds | | 2016 | 2015 |
|--|--------------------|------------|---------------|---------------|
| | General | Designated | Total | Total |
| | £ | £ | £ | £ |
| Receipts | | | | |
| <i>Voluntary Income:</i> | | | | |
| Donations and legacies | 11,516 | 50 | 11,566 | 9,298 |
| <i>Income from charitable activities</i> | | | | |
| Fees | 13,789 | - | 13,789 | 15,611 |
| Online Studies | 1,250 | - | 1,250 | 1,465 |
| Seminars | 1,690 | - | 1,690 | 1,730 |
| <i>Other incoming resources:</i> | | | | |
| Other income | 34 | - | 34 | 698 |
| Total receipts | 28,279 | 50 | 28,329 | 28,802 |
| Payments | | | | |
| <i>Charitable Activities:</i> | | | | |
| Office equipment | 447 | - | 447 | 191 |
| General administration | 1,683 | - | 1,683 | 2,114 |
| Printing and publicity | 1,286 | - | 1,286 | 650 |
| Tutor fees | 19,320 | - | 19,320 | 19,965 |
| Goods purchased for resale | - | - | - | 744 |
| Travel and subsistence | 155 | - | 155 | 68 |
| Rent | 3,000 | - | 3,000 | 3,000 |
| Grant support re fees | - | - | - | 1,750 |
| <i>Governance Costs:</i> | | | | |
| Independent Examiner's Fee | 1,068 | - | 1,068 | 1,020 |
| Total payments | 26,959 | - | 26,959 | 29,502 |
| Surplus/ (Deficit) for year | 1,320 | 50 | 1,370 | (700) |

The Notes on pages 8 form an integral part of these Accounts.

Edinburgh Bible College

Statement of Balances as at 31 July 2016

| Notes | Unrestricted Funds | | 2016 | 2015 |
|------------------------------------|--------------------|--------------|--------------|--------------|
| | General | Designated | Total | Total |
| | £ | £ | £ | £ |
| Bank and Cash in Hand | | | | |
| Opening balances | 1,553 | 1,750 | 3,303 | 4,003 |
| (Deficit)/Surplus for year | 1,320 | 50 | 1,370 | (700) |
| Closing Balances | 2,873 | 1,800 | 4,673 | 3,303 |
| Reserves | | | | |
| General Fund | 2,873 | - | 2,873 | 3,303 |
| Designated Fund | - | 1,800 | 1,800 | - |
| Closing Balances | 2,873 | 1,800 | 4,673 | 3,303 |
| Assets | | | | |
| Income Tax recoverable on Gift Aid | 32 | - | 32 | 339 |
| Liabilities | | | | |
| Independent Examiner's Fee | 960 | - | 960 | 1,068 |
| Deferred income | - | - | - | 3,770 |
| | 960 | - | 960 | 4,838 |

Approved by the Trustees on 5 December 2016 and signed on their behalf by:



Rev Dr David H G Greenaway

Trustee/ Chairperson

The Notes on pages 8 form an integral part of these Accounts.

1. Accounting policies

Basis of Accounting

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

Purpose of Funds

Unrestricted

General Fund: encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

Designated Fund: represents funds earmarked by the Trustees to assist students with the funding of their fees, when required.

VAT

The charity is not registered for VAT and accordingly, expenditure includes VAT where appropriate.

2. Charitable Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

3. Trustees' Remuneration and Related Party Transactions

No Trustees or any persons connected with them received any remuneration or reimbursed expenses during the period in their capacity as Trustee. The following fees and reimbursed expenses were paid to Trustees in their capacity as Tutors at the College:

| Trustee | Tutor Fees | Reimbursed Mileage | Total |
|----------------------------|--------------|-----------------------|--------------|
| | £ | £ | £ |
| Rev David S Randall | 500 | 248 | 748 |
| Rev David Andrew | 900 | 559 | 1,459 |
| Rev Dr David H G Greenaway | - | 243 | 243 |
| | 1,400 | 1,050 | 2,450 |