



BETHANY HALL EVANGELICAL CHURCH

UNAUDITED FINANCIAL STATEMENTS

31ST JANUARY 2025

SCOTTISH CHARTIY NUMBER:- SC015761

CARSON & TROTTER

CHARTERED ACCOUNTANTS
123 IRISH STREET
DUMFRIES
DG1 2PE

Bethany Hall Evangelical Church

Scottish Charity Number SC015761

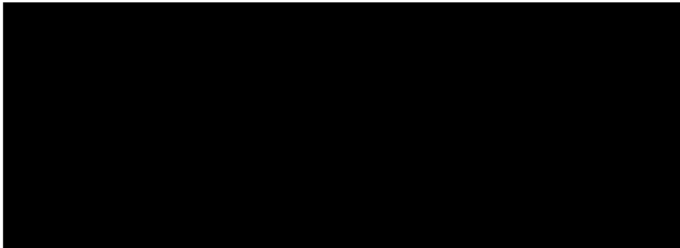
Trustees' report Year ended 31st January 2025

Governing Document

Bethany Hall Evangelical Church was established by a trust deed dated 14th June 1946. The purposes and administration arrangements are set out in a Constitution, last revised in April 2015.

Trustees During the Year

The Trustees present their report and the unaudited accounts of the charity for the year ended 31st January 2025.



Recruitment and Appointment of Trustees

Charity Trustees are responsible for the governance and strategy of their charity. New trustees are appointed by agreement of the existing trustees at the annual general meeting.

- (a) the advancement of religion;
- (b) the advancement of citizenship or community development; and
- (c) the advancement of human rights, conflict resolution or reconciliation.

Activities

Church Services:

1. Sunday Services:

There is a Communion Service each Sunday followed by bible teaching then coffee. The children attend Sunday School during the bible teaching.

2. Wednesday Night:

Each Wednesday night we have a Time of Prayer and Bible Study in the Church - we also have some joining us on Zoom.

3. Ladies Bible Study:

There is a Ladies Bible Study Group on the last Monday of the month.

4. Mens Fellowship:

The men meet together on the last Thursday of the month for prayer and Bible Study.

5. Open Doors:

Each Tuesday the Church is open from 10.00 am till 12.00 noon for anyone who wishes to drop in for prayer and coffee.

Bethany Hall Evangelical Church

Scottish Charity Number SC015761

Trustees' report (continued)
Year ended 31st January 2025

Achievements, Performance and Financial Review

Missionary Box:

On a monthly basis we send this money to a missionary either abroad or in the UK. This year we have given a total of £1,015 to missionaries.

Reserves

The Church recorded a deficit of £3,697 during the year (2024: surplus £1,965). At the year end the Church had unrestricted general funds of £11,613. The trustees feel that this level of reserves will be sufficient to allow the Church to continue with its current activities in the event of a drop in the level of income.

Connected Bodies

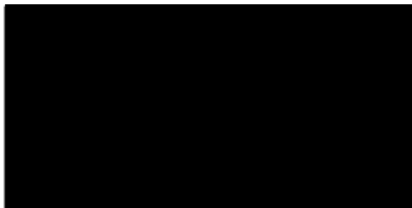
Bethany Evangelical Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

Trustees' Remuneration and Expenses

The trustees did not receive any remuneration for their services.

The accounts for the year are attached and form part of this report.

This report was approved by the trustees on 21st May 2025 and signed on their behalf by:



Bethany Hall Evangelical Church

Scottish Charity Number SC015761

Receipts and Payments Account for the year ended 31st January 2025

	Note	2025 £	2024 £
Receipts			
Donations	1	34,008	40,659
Income from investments other than land & buildings	2	168	140
Total receipts		<u>34,176</u>	<u>40,799</u>
Payments			
Payments for charitable activities	3	34,278	33,630
Grants and donations	4	3,055	4,670
Governance costs - Independent examination		540	534
Total payments		<u>37,873</u>	<u>38,834</u>
(Deficit) / surplus for the year		<u>(3,697)</u>	<u>1,965</u>

All funds are unrestricted

The notes on pages 5 to 6 form part of these financial statements.

Bethany Hall Evangelical Church

**Scottish Charity Number SC015761
Statement of Balances as at 31st January 2025**

	Note	2025 £	2024 £
Bank and Cash in Hand			
Opening balances		15,310	13,345
(Deficit) / Surplus for the year		(3,697)	1,965
Closing balances		<u>11,613</u>	<u>15,310</u>
Reserves			
General Unrestricted Funds		11,613	15,310
Closing balances		<u>11,613</u>	<u>15,310</u>
Assets			
Bethany Church	5	120,000	120,000
Computers		-	-
Equipment		1,360	1,600
		<u>121,360</u>	<u>121,600</u>
Liabilities			
Independent Examiners fee		600	534
PAYE		229	292
Pension		280	124
		<u>1,109</u>	<u>950</u>

Bethany Church is shown at a market value obtained in July 2007, and the trustees still consider this value to be appropriate. Computers and equipment are shown at net book value being cost less depreciation of 33 1/3% on a straight line basis for computers and 15% on a reducing balance for equipment.

The charity has no other investments, assets or material liabilities.

Approved by the trustees on 21st May 2025 and signed on their behalf by :



The notes on pages 5 to 6 form part of these financial statements.

Bethany Hall Evangelical Church

Notes to the financial statements Year ended 31st January 2025

1. Donations

	2025 £	2024 £
Offerings	28,545	31,344
Gift Aid Reclaim	-	4,830
Missionary Box	1,503	3,265
Gifts	3,840	-
Romania	120	120
Earthquake Appeal collection	-	700
Dumfries Recovery Group collection	-	400
	<u>34,008</u>	<u>40,659</u>

2. Income from Investments other than Land & Buildings

	2025 £	2024 £
Bank interest	168	140
	<u>168</u>	<u>140</u>

3. Payments for Charitable Activities

	2025 £	2024 £
Christianity explored	239	26
Speakers expenses	770	1,060
Postage, stationery and advertising	-	362
Wine	71	85
Catering & cleaning	90	340
FIEC subscription	500	500
Other expenses	384	701
Premises Costs - Gas & Electricity	2,700	2,762
Premises Costs - Insurance	1,791	1,631
Premises Costs - Repairs and renewals	1,273	-
Wages	25,624	26,163
Website expenses	471	-
Bank Fraud Error	365	-
	<u>34,278</u>	<u>33,630</u>

Bethany Hall Evangelical Church

Notes to the financial statements (continued)
Year ended 31st January 2025

4. Grants & Donations

	2025	2024
	£	£
Missionary box	1,015	1,910
Gifts	100	435
Foreign workers	1,700	1,225
Earthquake Appeal	-	700
Dumfries Recovery Group	-	400
Romania	240	-
	<u>3,055</u>	<u>4,670</u>

5. Fixed Assets

The Trustees are beneficially entitled to the Title of Bethany Hall Evangelical Church.

Bethany Hall Evangelical Church

Independent Examiner's Report to the Trustees

I report on the unaudited accounts of the charity for the year ended 31st January 2025 set out on pages 3 to 6.

Respective Responsibilities of the Trustees and the 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 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 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.

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;
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (b) 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.



Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

10th September 2025