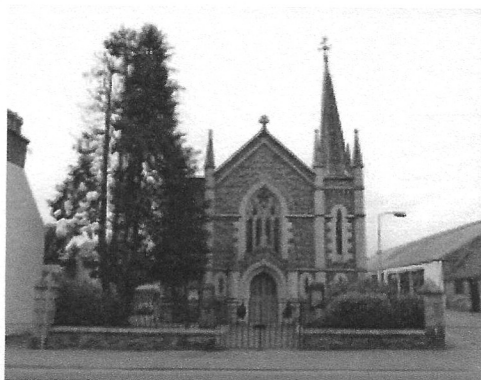


GRANTOWN ON SPEY BAPTIST CHURCH



Trustees Annual Report and Financial Statement

**Scottish Charity Number SC026004
Year ending 31st December 2025**

GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

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GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

Trustees Annual Report

Charity's principal address

Dunsyre

Grant Road

Grantown on Spey

PH26 3LA

Trustees serving during the financial year

Richard Moeller	Pastor/Trustee
Susan MacLaren	Trustee
Derek Irwin	Trustee

Governing Document

Governed by the membership of Grantown on Spey Baptist Church through the mutually agreed upon church constitution as administered by the trustees. Established as a recognized Charity on 13/08/1956

Recruitment policy

All trustees appointed by the membership of Grantown on Spey Baptist Church

Charitable purpose

The advancement of Christian service and development within our local church membership as a benefit to our surrounding community. Instruction in Bible topics.

To benefit the worldwide service of Jesus Christ through grants, gifts, and donations to ministries or organizations as chosen by the

Activities

Serves the community through: private counselling, community events, personal and public instruction and training, leadership development, and provision of study materials.

Makes grants, donations, or gifts to worldwide ministries or charitable organizations as chosen by the membership of the church.

GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

Trustees Annual report cont.

Special activities for our community

--Special Barbecue for community during Thunder in the Glens

Weekly activities for training and development of children in our community

1. Sunday morning training for younger children
2. Teen Bible Study
3. Sunday afternoon training for young teens (20 different) children throughout 2023 were served in these two activities held on a weekly basis. Approximately 20 children and staff each week.)

Weekly meetings for vision sharing and team building for Adults

1. Sunday morning meeting for adults
2. Wednesday evening meeting for adults (200 different adults throughout 2025 were served in these meetings held on a weekly basis. Approximately 20 individuals each week)

Individual services for men and women in our membership and surrounding community (21 different individuals served)

Celebrations of traditions that are of common interest to our membership and the community (8 main events)

- 1) Christmas Carol service -- Easter Carol service
- 2) Church and community feasts (4)
- 3) Special services (2) (Approximately 300 total individuals were served through these events.) – Christmas and Easter
- 4) Thunder in the Glen Refreshment station (Over 400 individuals served)

Financial Review

Any reserve funds are maintained by the church under the guidance and protection of the trustees for designated future projects as mutually agreed upon by the church membership.

Restricted funds

GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

The organisation has no restricted funds

Reserve policy

The trustees feel that the closing balance of **£3231** sufficient to continue to run for a period of more than 3 months if no income was received.

Approved by the board of Trustees on (date) and signed on its behalf

Trustee

GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

Receipts and Payments Account. Year ended 31st December 2024

<u>Receipts</u>	Unrestricted	Restricted	Total 2025	Totals 2024
Donations <i>note 1</i>	19555		19555	20985
Gift aid	0		0	0
Fundraising	0	0	0	0
Bank interest	0		0	0
Investments (war stock)	0		0	0
	0	0	0	0
Total Receipts	19555	0	19555	20985

<u>Payments</u>	Unrestricted	Restricted	Total 2025	Totals 2024
Charitable Activity <i>note 2</i>	0	0	0	0
Donations <i>note 3</i>	1220	0	1220	1560
Repair and Maintenance <i>note 4</i>	19759	0	19759	15856
Governance	0	0	0	0
Sub total	20979	0	20979	17416
Fixed assets	0	0	0	0
Total Expenditure	20979	0	20979	17416

Net surplus/deficit	-1424	0	-1424	3568
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GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

Statement of Balances as at 31st December 2025

<u>Statement of Balances</u>	Unrestricted	Restricted	Totals 2025	Totals 2024
<u>Cash at bank at start of year</u>	4656	0	4656	1088
<u>surplus/deficit for the year</u>	-1424	0	-1424	3568
<u>Total Receipts</u>	3231	0	3231	4656

Held as	RBS1	3231.51
	Cash	
	Total	3231.51

Liabilities

The organisation has no liabilities

Notes to the accounts

Note 1 – Donations

Weekly offerings	8801
Direct debit donations	5190
Special donations	5564
Refunds	0
Total	<u>19555</u>

Note 2 – Charitable Activity

Advertising	0
Office Supplies	0
Cleaning	0
Decorations	0
Food	0
Event supplies	0
Room hire	0
Gifts	0
Music license	0
Total	<u>0</u>

GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

Notes to the accounts continued

Note 3 – Donations

Baptist Union	0
Pastor Petrol	200
Mission donations	1020
Total	<u>1220</u>

Note 4 – Repair and maintenance

Heat and light	12722
Insurance	2824
Repairs	120
Council Tax	2720
TV & Telephone	1373
Total	<u>19759</u>

Note 5 – Expenses

No directors have received expenses other than out of pocket

Note 6 – Employment

The organisation have no paid staff

Approved by the board of Trustees on (date)..... and signed on its behalf

Trustee

GRANTOWN ON SPEY BAPTIST CHURCH

Trustees Annual Report and Financial Statement

Scottish Charity Number SC026004

Year ending 31st December 2025

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31st December 2025 set out on pages 6-8

Respective responsibilities of trustee 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 considered that the audit requirement of Regulation 10(1) (a) to (c) of the Accounting 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 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 which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 44(1) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounting Regulations have not been met.

Signed Date 7th April 2026

Ann Traill LCIE

ACIE Licentiate (receipt and Payment) member
Voluntary Action in Badenoch and Strathspey
The Town House
The Square
Grantown-on-Spey
PH26 3HF