

Scottish Charity No. SC051412

Denny Baptist Church SCIO

Trustees' Report and Financial Statements
Year ended 28 February 2025

Denny Baptist Church SCIO

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Denny Baptist Church SCIO

Report of the Trustees for the year ended 28 February 2025

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 28 February 2025.

Status of charity and governing document

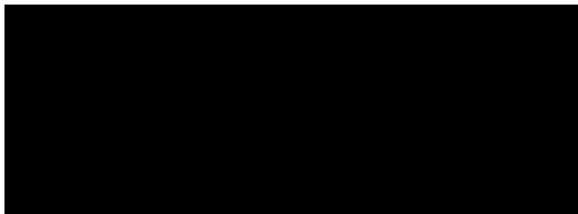
Denny Baptist Church SCIO (SC051412) is established by Constitution and affiliated to the Baptist Union of Scotland. It is registered with OSCR as a SCIO (Scottish Charitable Incorporated Organisation).

Office bearers and trustees

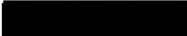
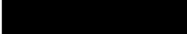
The church is congregational in policy and its day to day running is undertaken by the Deacons who, as office bearers in terms of its constitution and for the purpose of charity law, are its trustees.

New trustees are nominated for appointment to this office under the terms of the church's constitution. Leadership Team members can serve for up to 2 terms of 3 years, before taking at least a 1 year break. Prior to their appointment, new trustees would be active members of the church who would have served the church for some time in various roles and be familiar with the church's values, its aims and objectives as well as its day to day operations.

Trustees within the year were as follows:



These individuals hold title to property and land owned by the church along with:

-  (General Director, Baptist Union of Scotland)
-  (Convenor, Baptist Union of Scotland)

Charitable objectives

The charitable objectives of the church are the advancement of the Christian faith primarily in Denny and the surrounding area and also throughout Scotland and the rest of the world by all means consistent with the teachings of the Christian Bible including worship, ministry, mission, prayer, witness, education, community service and the support of agencies and individuals and other charitable organisations involved in Christian missionary work and the relief of poverty or other social needs.

Achievements and performance

- Toddler Club has continued to thrive, growing steadily and providing a warm, welcoming space for young children and their families.
- *Feeding Families Thursdays* remains a vital part of our community outreach. Over the past year, we supported more than 100 unique visitors, regularly feeding 40–60 people each week during term time.
- Several community events took place during the year, including a quiz night and an African meal, helping to strengthen local connections.
- Pastoral care has remained consistent, with ongoing support provided to members of the congregation as needed.
- Monthly prayer gatherings (*Momentum*) have continued, alongside weekly Tuesday prayer meetings held at varying times to encourage broader participation. In November 2024, we dedicated an entire month to prayer.
- Our relationship with the local high school has remained active, continuing to build valuable connections with students and staff.
- Regular food donations have been made to the local food bank, *Roots*, supporting those in need in our wider community.

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Report of the Trustees for the year ended 28 February 2025

Achievements and performance (cont'd)

- We were encouraged by the strong attendance at our Christmas services, which brought together regular members and newcomers alike.
- The church website continues to be a well-used and helpful resource for information and connection.
- Our safeguarding policy has been reviewed and updated regularly to ensure we maintain the highest standards of care and protection.
- The outreach service, launched as a monthly event in October 2023, is now running weekly. We're seeing new people attending and getting involved as a result.
- In March 2024, we celebrated 6 believers' baptisms
- In September 2024, 5 new members were welcomed into church fellowship.
- Regular attendance at our services has increased, with more families, teenagers, and children joining us. Many have become actively involved in serving and contributing to the life of the church.

Financial review

The Financial Statements for the year are set out on pages 5 to 14. The Statement of Financial Activities on page 5 reflects a decrease in funds of £3,425 (2024: increase of £1,797). This, when added to the funds brought forward of £355,378 gives unrestricted funds carried forward of £351,953 (2024: £355,378). The total funds carried forward are £351,953 (2024: £355,378).

Reserves

It is the policy of the church to maintain unrestricted funds at a level that equates to approximately three months of unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. As shown on page 6, the unrestricted General Fund at 28 February 2025 amounted to £351,953 (2024: £355,378) which met with the policy.

Administration Details

Principal and registered office



Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

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Report of the Trustees for the year ended 28 February 2025

Trustees' responsibilities in relation to the financial statements (cont'd)

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

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 11/01/2025 2025 and signed on their behalf by:



Denny Baptist Church SCIO

Report of the Independent Examiner to the Trustees for the year ended 28 February 2025

I report on the accounts of the church for the year ended 28 February 2025 which are set out on pages 5 to 14.

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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

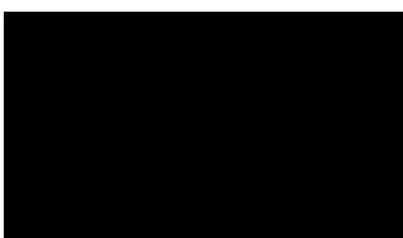
Basis of independent examiner's statement

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 in 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 (as amended) and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



Chartered Certified Accountants
Innes & Partners Limited

Date: 02/09/2025

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Denny Baptist Church SCIO

Statement of Financial Activities for the year ended 28 February 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income					
Donations and Legacies	3	73,238	73,238	81,885	81,885
Charitable Activities	4	50	50	1,497	1,497
Investments	5	9,440	9,440	-	-
Other	6	1,579	1,579	927	927
Total Income		84,307	84,307	84,309	84,309
Expenditure					
Raising Funds	7	166	166	359	359
Charitable Activities	7	87,566	87,566	82,153	82,153
Total Expenditure		87,732	87,732	82,512	82,512
Net income/(expenditure)		(3,425)	(3,425)	1,797	1,797
Transfers between funds	14	-	-	-	-
Net Movement in Funds		(3,425)	(3,425)	1,797	1,797
Reconciliation of Funds					
Total Funds Brought Forward		355,378	355,378	353,581	353,581
Total Funds Carried Forward	14	351,953	351,953	355,378	355,378
Represented by:					
Unrestricted Funds		351,953	351,953	355,378	355,378
Total Charity Funds	14	351,953	351,953	355,378	355,378

The notes on pages 7 to 14 form part of these accounts.

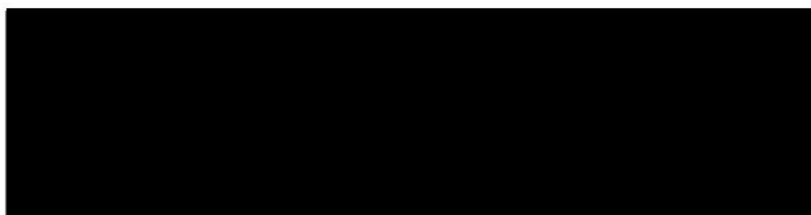
Denny Baptist Church SCIO

Balance Sheet as at 28 February 2025

	Note	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed Assets				
Tangible assets	9	65,000	65,000	65,000
Total Fixed Assets		65,000	65,000	65,000
Current Assets				
Investments	10	208,915	208,915	199,500
Debtors	11	10,509	10,509	1,528
Cash at Bank and in Hand		70,359	70,359	91,846
Total Current Assets		289,783	289,783	292,874
Liabilities				
Creditors falling due within one year	12	2,830	2,830	2,496
Net Current Assets/(Liabilities)		286,953	286,953	290,378
Total Assets less Current Liabilities		351,953	351,953	355,378
Net Assets	13	351,953	351,953	355,378
The Funds of the Charity				
Unrestricted Funds		351,953	351,953	355,378
Total Charity Funds	14	351,953	351,953	355,378

The notes on pages 7 to 14 form part of these accounts.

The accounts were approved by the trustees on 9/09/25 2025 and signed on their behalf by:



Denny Baptist Church SCIO

Notes to the Financial Statements for the year ended 28 February 2025

1. Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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Notes to the Financial Statements for the year ended 28 February 2025

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Tangible Fixed Assets and Depreciation

All tangible fixed assets costing in excess of £2,500 having a value to the charity greater than one year, other than those acquired for a specific purpose, are capitalised. Depreciation is provided on a straight-line basis to write-off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives as follows:

Fixtures, fittings and equipment

20% straight line

Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of more than 3 months.

Cash at bank and in hand

Cash at bank and in hand includes short term highly liquid bank accounts with a short maturity of three months or less.

Financial instruments

Financial instruments are recognised in the charity's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market value rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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Notes to the Financial Statements for the year ended 28 February 2025

Pensions

The charity operates a defined contribution scheme. The amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year.

2. Related Party Transactions and Trustees' Expenses and Remuneration

No Trustees received remuneration for their position as Trustees during the year (2024: nil).

During the year a total of £11,785 (2024: £8,480) was donated without restriction to the congregation by the trustees.

Denny Baptist Church SCIO

Notes to the Financial Statements for the year ended 28 February 2025

3. Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Offerings	34,145	34,145	51,388	51,388
Tax recovered on gift aid giving	12,523	12,523	13,041	13,041
Donations	26,570	26,570	17,456	17,456
	73,238	73,238	81,885	81,885

4. Charitable Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Hall hire	50	50	1,497	1,497
	50	50	1,497	1,497

5. Investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest	9,440	9,440	-	-
	9,440	9,440	-	-

6. Other

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	1,579	1,579	927	927
	1,579	1,579	927	927

Denny Baptist Church SCIO

Notes to the Financial Statements for the year ended 28 February 2025

7. Analysis of Expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Raising Funds				
Investment management fee	166	166	359	359
	166	166	359	359
Charitable Expenditure				
Gross salaries - (Note 8)	35,982	35,982	31,977	31,977
Pulpit supply	1,530	1,530	1,986	1,986
Maintenance	8,943	8,943	13,907	13,907
Heat, light and water	6,386	6,386	4,613	4,613
Manse rental costs	8,450	8,450	8,450	8,450
Insurance and subscriptions	3,656	3,656	3,173	3,173
Telephone, stationery and printing	909	909	853	853
Catering and cleaning	5,972	5,972	4,547	4,547
Grants and donations - (Note 15)	8,941	8,941	6,064	6,064
IT and website development	38	38	158	158
Church groups	-	-	213	213
Outreach	1,207	1,207	1,957	1,957
Professional fees	581	581	473	473
Independent examination	2,208	2,208	2,100	2,100
Sundry expenses	969	969	1,105	1,105
New minister reallocation costs	1,794	1,794	-	-
Training costs	-	-	577	577
	87,566	87,566	82,153	82,153
Total	87,732	87,732	82,512	82,512

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

8. Analysis of Staff Costs

	Total 2025 £	Total 2024 £
Salaries and wages	34,145	30,140
Pension costs	1,837	1,837
	35,982	31,977
	Total 2025 Number	Total 2024 Number
Pastoral / Ministry	1	1
Administration and support	1	1
	2	2

No employee had employee benefits in excess of £60,000 (2024: nil).

Denny Baptist Church SCIO

Notes to the Financial Statements for the year ended 28 February 2025

9. Tangible Fixed Assets

	Church Building £	Total £
Cost / Valuation		
As at 1 March 2024	65,000	65,000
As at 28 February 2025	65,000	65,000
Depreciation		
As at 1 March 2024	-	-
Charge for the year	-	-
As at 28 February 2025	-	-
Net Book Value		
As at 29 February 2024	65,000	65,000
As at 28 February 2025	65,000	65,000

Tangible Fixed Assets

	Church Building £	Total £
Cost / Valuation		
As at 1 March 2023	65,000	65,000
Disposals	-	-
As at 28 February 2024	65,000	65,000
Depreciation		
As at 1 March 2023	-	-
As at 28 February 2024	-	-
Net Book Value		
As at 28 February 2023	65,000	65,000
As at 28 February 2024	65,000	65,000

10. Current asset investments

	Total 2025 £	Total 2024 £
Short term deposits	208,915	199,641
	208,915	199,641

Short term deposits have an original maturity of 12 months and an average interest rate of 4.80% as of 28 February 2025.

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Notes to the Financial Statements for the year ended 28 February 2025

11. Analysis of Debtors

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other debtors	10,509	10,509	1,528	1,528
	10,509	10,509	1,528	1,528

12. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Due within 1 year				
Taxation and Social Security	-	-	16	16
Other Creditors	2,830	2,830	2,480	2,480
	2,830	2,830	2,496	2,496

13. Analysis of Net Assets Among Funds

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fixed Assets	65,000	65,000	65,000	65,000
Current Assets	289,783	289,783	292,874	292,874
Current Liabilities	(2,830)	(2,830)	(2,496)	(2,496)
	351,953	351,953	355,378	355,378

14. Movement in Funds

	As at 01.03.2024 £	Incoming Resources £	Outgoing Resources £	As at 28.02.2025 £
Unrestricted Funds				
General	290,378	84,307	(87,732)	286,953
Fixed Assets	65,000	-	-	65,000
	355,378	84,307	(87,732)	351,953
Total Funds	355,378	84,307	(87,732)	351,953

Denny Baptist Church SCIO

Notes to the Financial Statements for the year ended 28 February 2025

14. Movement in Funds (cont'd)

	As at 01.03.2023 £	Incoming Resources £	Outgoing Resources £	As at 28.02.2024 £
Unrestricted Funds				
General	288,581	84,309	(82,512)	290,378
Fixed Assets	65,000	-	-	65,000
	<u>353,581</u>	<u>84,309</u>	<u>(82,512)</u>	<u>355,378</u>
Total Funds	<u>353,581</u>	<u>84,309</u>	<u>(82,512)</u>	<u>355,378</u>

Fund Purposes:

Unrestricted Funds:

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

The Fixed Assets Fund represents the net book value of the church's fixed assets less loans.

15. Donations and gifts

	Total 2025 £	Total 2024 £
Individuals	1,165	954
<i>Sub-total</i>	<u>1,165</u>	<u>954</u>
Institutions		
BUS	2,226	2,016
BMS Mission	1,800	1,500
CAP	900	550
CSW	900	550
Compassion	100	264
Tearfund	-	180
Acts 435	500	-
Magnitude	400	-
Roots ASN	300	-
Scripture Union Scotland	300	-
The Message Trust	350	-
Donations < £100	-	50
<i>Sub-total</i>	<u>7,776</u>	<u>5,110</u>
Total donations and gifts	<u>8,941</u>	<u>6,064</u>