

Denny Baptist Church

Trustees' Report and Financial Statements
Year ended 28 February 2022

Denny Baptist Church

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Denny Baptist Church

Report of the Trustees for the year ended 28 February 2022

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 28 February 2022.

Status of charity and governing document

Denny Baptist Church is established by Constitution and affiliated to the Baptist Union of Scotland. It is registered with OSCR as a Charity. The Scottish Charity Number is SC003231. This charity is in the process of being wound up and will transfer all its assets and liabilities to Denny Baptist Church SCIO (SC051412).

Office bearers and trustees


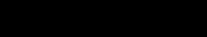
The church is congregational in policy and its day to day running is undertaken by the Deacons who, as office bearers in terms of its constitution and for the purpose of charity law, are its trustees.

New trustees are nominated for appointment to this office under the terms of the church's constitution. There is no fixed term for Trusteeship. 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:

 (Treasurer)


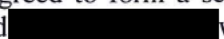
These individuals hold title to property and land owned by the church along with:

-  (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

- The church activities in the past year were significantly impacted by the Covid pandemic.
-  was appointed in February 2021 as Interim Minister on a part-time basis and served in this role until September 2021. He continued to serve as a voluntary interim Moderator for the rest of the financial year.
- The church services continued mostly online during the Covid pandemic. In April services were resumed in the church building following strict Covid protocols. We continued to use zoom for midweek gatherings and Church meetings.
- This was a year of preparation for the future of the church where significant work was undertaken.
- The church agreed to form a SCIO and to close this charity - The trustees have overseen this process, transferred the assets to the new SCIO and will in time close this charity making this the last annual report of the charity.
- A community audit was undertaken that has led to a partnership with the charity called Roots and with a choir from Strathcarron hospice. The Audit will also guide our future community engagement.
- The church agreed to form a search group to begin looking for a new minister. This has been successful and  will begin in September 2022.

Denny Baptist Church

Report of the Trustees for the year ended 28 February 2022

Achievement and Performance (continued)

- Pastoral care of the congregation continued initially through telephone calls and as lockdown restrictions eased through doorstep visits and recently through careful visitation of homes.
- Monthly prayer events called Momentum were established and special times of prayer were held.
- A monthly family service called Tribe was trialed for several months
- The church was encouraged by a number of visiting speakers who preached from September to February. Church attendance grew through the year from 30 to around 45.

Financial review

The Statement of Receipts and Payments on page 4, reports a net deficit of £30,628 (2021: Surplus of £6,464) represented by a general fund deficit of £28,582 (2021: surplus £8,575) and restricted funds deficit of £2,046 (2021: deficit of £2,111).

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 5, the unrestricted General Fund at 28 February 2022 amounted to £44,408 (2021: £72,990) which met with the policy. The church's restricted funds at 28 February 2022 amounted to £2,087 (2021: £4,133). Total funds held on 28 February 2022 amounted to £46,495 (2021: £77,123).

Administration Details

Principal and registered office



Approved by the Trustees on 31 October 2022 and signed on their behalf by:



Trustee

Denny Baptist Church

Report of the Independent Examiner to the Trustees for the year ended 28 February 2022

I report on the accounts of the church for the year ended 28 February 2022 which are set out on pages 4 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 (as amended). 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.

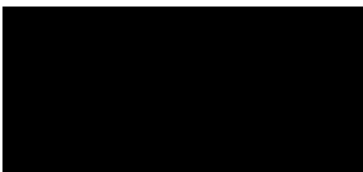
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 other than that disclosed below:

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 9 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.



Managing Director

Chartered Certified Accountants
Innes & Partners Limited

Date: 2 November 2022

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

Denny Baptist Church

Receipts and Payments Accounts

For the year ended 28 February 2022

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Notes	£	£	£	£
Receipts					
Offerings		33,539	-	33,539	46,989
Donations		-	-	-	6,298
Tax recovered on gift aid giving		6,900	-	6,900	11,101
Church groups		-	1,782	1,782	125
Manse rent		7,200	-	7,200	7,200
Hall hire		120	-	120	99
Other income		1,704	-	1,704	686
Bank interest		25	1	26	35
Total receipts		49,488	1,783	51,271	72,533
Payments					
Staff costs	2	36,407	-	36,407	33,333
Pulpit supply		13,489	-	13,489	2,442
Maintenance		5,899	-	5,899	7,672
Heat, light and water		4,156	-	4,156	2,680
Manse council tax		-	-	-	1,298
Insurance and subscriptions		3,120	-	3,120	2,935
Telephone, stationery and printing		532	-	532	503
Purchase of equipment		1,895	-	1,895	402
Catering and cleaning		996	-	996	268
Grants and donations	4	6,600	-	6,600	8,494
IT and website development		525	-	525	424
Church groups		-	2,656	2,656	903
Outreach		288	-	288	2,915
Professional fees		3,161	-	3,161	360
Independent examination		960	-	960	960
Sundry expenses		1,215	-	1,215	480
Total payments		79,243	2,656	81,899	66,069
Surplus/(deficit) for the year before transfers		(29,755)	(873)	(30,628)	6,464
Transfers		1,173	(1,173)	-	-
Surplus/(deficit) for the year after transfers		(28,582)	(2,046)	(30,628)	6,464
Total funds brought forward		72,990	4,133	77,123	70,659
Total funds carried forward		44,408	2,087	46,495	77,123
		(Note 5)	(Note 6)		

Denny Baptist Church

Statement of Balances

As at 28 February 2022

	Notes	2022			2021		
		Opening balance £	(Deficit) for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Bank & cash in hand		77,123	(30,628)	46,495	70,659	6,464	77,123
Total assets held		77,123	(30,628)	46,495	70,659	6,464	77,123

Reserves				£			£
Unrestricted funds	5			44,408			72,990
Restricted funds	6			2,087			4,133
				46,495			77,123

Statement of assets at 28 February 2022		£	£
Church and Manse			
(based on Trustees' valuation in 2005)		245,000	245,000
Gift Aid due		490	1,208
Overpayment to HMRC		208	208
		245,698	246,416

Statement of liabilities at 28 February 2022		£	£
Invoices due for payment		960	960
Outstanding HMRC Payment		21	-
Outstanding Salary Cost		84	-
		1,065	960

Approved by the Trustees on 31 October 2022 and signed on their behalf by the undernoted:



Treasurer

The notes on pages 6 to 8 form part of these financial statements.

Denny Baptist Church

Notes to the Financial Statements for the year ended 28 February 2022

1. Accounting Policies

Accounting convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

All income and expenses are accounted for when received or paid. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Funds

For the purpose of the Receipts and Payments Account as shown on page 4, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Denny Baptist Church

Notes to the Financial Statements

For the year ended 28 February 2022

2. Staff costs and numbers

	2022	2021
	£	£
Gross salaries	10,681	27,986
Employer's NI contribution	-	208
Employer's pension contribution	470	2,820
Pension deficiency contribution	24,954	1,633
Expenses	302	686
	36,407	33,333

The average number of employees during the year was 1 (2021: 1).

3. Transactions with Trustees and related parties

There were no transactions with the Trustees during the year ending 28 February 2022 (2021: nil), other than payments to the minister detailed above [REDACTED] who is related to one of the Trustees received pulpit supply costs totalling £11,669 during the year ending 28 February 2022 (2021: £2,442).

4. Grants and donations

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
<i>Organisations</i>				
BUS tithe	3,000	-	3,000	2,880
BMS Mission	1,500	-	1,500	2,065
CAP	1,000	-	1,000	1,000
CSW	1,100	-	1,100	-
Africa	-	-	-	1,000
Christian Solidarity	-	-	-	150
Compassion UK	-	-	-	285
Canopy	-	-	-	120
BMS Harvest Appeal	-	-	-	120
<i>Individuals</i>	-	-	-	874
	6,600	-	6,600	8,494

5. Unrestricted funds

	Balance at 01.03.21	Receipts	Payments	Transfers	Balance at 28.02.22
	£	£	£	£	£
General fund	72,990	49,488	(79,243)	1,173	44,408
Total unrestricted funds	72,990	49,488	(79,243)	1,173	44,408

Explanation of 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.

Denny Baptist Church

Notes to the Financial Statements

For the year ended 28 February 2022

6. Restricted funds	Balance at 01.03.21 £	Receipts £	Payments £	Transfers £	Balance at 28.02.22 £
Fellowship Fund	1	-	-	-	1
J-Kids fund	1,283	-	(10)	-	1,273
Rainbow Hour fund	867	1	(670)	-	198
Kingsquad fund	566	-	-	(566)	-
Leprosy Mission fund	144	387	(531)	-	-
Parents and Toddlers fund	615	-	-	-	615
BMS Mission fund	-	1,395	(1,395)	-	-
The Point (Youth) fund	657	-	(50)	(607)	-
Total restricted funds	4,133	1,783	(2,656)	(1,173)	2,087

Explanation of funds

The Fellowship fund represents funds given by the congregation to be donated to particular groups.

J-Kids fund represents funds raised by the church's Sunday school.

Rainbow Hour fund represents funds raised by those involved in the senior citizens' Rainbow Hour.

Kingsquad fund represents funds to finance events involving primary school age young people in the church and from the wider community.

Leprosy Mission fund represents funds collected for Leprosy Mission.

Parents and Toddlers fund represents funds raised by the Parents and Toddlers group.

BMS Mission fund represents funds received specifically to support missionaries and projects associated with the Baptist Missionary Society.

The Point (Youth) fund represents funds to finance events involving high school age young people in the church and from the wider community.