

BETHANY HALL EVANGELICAL CHURCH

UNAUDITED FINANCIAL STATEMENTS

31ST JANUARY 2026

SCOTTISH CHARITY NUMBER:- SC015761

Carson & Trotter
CHARTERED ACCOUNTANTS

Bethany Hall Evangelical Church

Scottish Charity Number SC015761

Trustees' report Year ended 31st January 2026

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 2026.

Sue Robinson
Agnes Wright - Treasurer
James Flett

Contact Address

10 Fairholm Crescent, Lockerbie DG11 2EP

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 2026**

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 £1,135 to missionaries.

Reserves

The Church recorded a surplus of £1,389 during the year (2025: deficit £3,697). At the year end the Church had unrestricted general funds of £13,002. 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

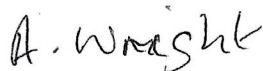
Bethany Evangelical Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

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 27th May 2026 and signed on their behalf by:



Agnes Wright

Bethany Hall Evangelical Church

Scottish Charity Number SC015761

Receipts and Payments Account for the year ended 31st January 2026

	Note	2026 £	2025 £
Receipts			
Donations	1	42,372	34,008
Income from investments other than land & buildings	2	128	168
Total receipts		<u>42,500</u>	<u>34,176</u>
Payments			
Payments for charitable activities	3	37,615	34,278
Grants and donations	4	2,950	3,055
Governance costs - Independent examination		546	540
Total payments		<u>41,111</u>	<u>37,873</u>
Surplus/ (deficit) for the year		<u>1,389</u>	<u>(3,697)</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 2026**

	Note	2026 £	2025 £
Bank and Cash in Hand			
Opening balances		11,613	15,310
Surplus/ (deficit) for the year		1,389	(3,697)
Closing balances		<u>13,002</u>	<u>11,613</u>
Reserves			
General Unrestricted Funds		13,002	11,613
Closing balances		<u>13,002</u>	<u>11,613</u>
Assets			
Bethany Church	5	120,000	120,000
Computers		-	-
Equipment		1,156	1,360
		<u>121,156</u>	<u>121,360</u>
Liabilities			
Independent Examiners fee		600	600
PAYE		304	229
Pension		336	280
		<u>1,240</u>	<u>1,109</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 27th May 2026 and signed on their behalf by :

Agnes Wright

Agnes Wright

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 2026

1. Donations

	2026 £	2025 £
Offerings	30,951	28,545
Gift Aid Reclaim	8,322	-
Missionary Box	2,126	1,503
Gifts	-	3,840
Romania	110	120
Bank fraud recovery	863	-
	<u>42,372</u>	<u>34,008</u>

2. Income from Investments other than Land & Buildings

	2026 £	2025 £
Bank interest	128	168
	<u>128</u>	<u>168</u>

3. Payments for Charitable Activities

	2026 £	2025 £
Christianity explored	16	239
Speakers expenses	840	770
Wine	85	71
Catering & cleaning	267	90
FIEC subscription	600	500
Other expenses	548	384
Premises Costs - Gas & Electricity	2,282	2,700
Premises Costs - Insurance	1,963	1,791
Premises Costs - Repairs and renewals	1,206	1,273
Wages	28,825	25,624
Website expenses	484	471
Bank Fraud Error	499	365
	<u>37,615</u>	<u>34,278</u>

Bethany Hall Evangelical Church

Notes to the financial statements (continued) Year ended 31st January 2026

4. Grants & Donations

	2026	2025
	£	£
Missionary box	1,135	1,015
Gifts	513	100
Foreign workers	900	1,700
Sunday School	282	-
Romania	120	240
	<u>2,950</u>	<u>3,055</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 2026 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.

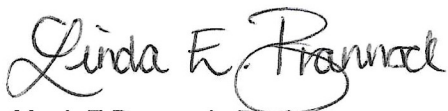
Independent Examiner's Statement

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.



Mrs L E Brannock, BA CA
Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

17th August 2026