

Scottish Charity No. SC051412

Denny Baptist Church SCIO

Trustees' Report and Financial Statements
Year ended 28 February 2026

Denny Baptist Church SCIO

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Denny Baptist Church SCIO

Report of the Trustees for the year ended 28 February 2026

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 28 February 2026.

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:

Brian France	<i>(Treasurer)</i>
Beverley Gray	<i>(Secretary)</i>
Jonathan Boyers	<i>(Minister)</i>
Robert Sim	<i>(Safeguarding Trustee)</i>
Lorna Mather	
Moses Adediran	

The title deeds to the property noted on page 6 are held in the name of the church.

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 and the number of people we are serving has increased. Over the past year, we supported more than 120 unique visitors, regularly feeding 50–65 people each week during term time.
- Several community events took place during the year, including a quiz night, community outreach over Christmas and Easter, Community walks and one off meals with a speaker.
- 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. We have up to recent weeks, had a further prayer gathering one day each week.
- Our relationship with the local high school has remained active, with a team from the church serving in the Nurture department each week, and 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.
- We were encouraged by the strong attendance at our Christmas services, which brought together regular members and newcomers alike.

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Report of the Trustees *for the year ended 28 February 2026*

Achievements and performance (cont'd)

- The church website continues to be a well-used and helpful resource for information and connection.
- Training events for apologetics, sharing faith and disciple making have taken place and were well attended, as well as a couple of conference style 1-day events too.
- Our safeguarding policy has been reviewed and updated regularly to ensure we maintain the highest standards of care and protection.
- Our second service in Bonnybridge began in May 2025 and has now been running weekly for over a year, attracting local families, individuals and new faces. We are now gathering anywhere between 30 and 60 people most Sunday evenings in this location.
- We celebrated 2 believers' baptisms in January 2026 and a further 3 in April 2026.
- We have welcomed 4 new members into church fellowship over the past 12 months.
- Significant work has been undertaken on the back hall and the main sanctuary to upgrade floors, increase space and to refresh the building.

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 9. The Receipts and Payments accounts on page 5 reflects a decrease in funds of £128 (2025: restated decrease of £12,072). This, when added to the funds brought forward of £279,274 gives unrestricted funds carried forward of £279,146 (2025: restated £279,274). The total funds carried forward are £279,146 (2025: restated £279,274).

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 2026 amounted to £279,146 (2025: restated £279,274) which met with the policy.

Administration Details

Principal and registered office

C/o Brian France
Denny Baptist Church
32 Herbertshire Street
Denny
FK6 6HD

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.

Denny Baptist Church SCIO

Report of the Trustees *for the year ended 28 February 2026*

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 on11.08.2026..... and signed on their behalf by:

Signed by:



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Beverley Gray
Trustee/Secretary

Denny Baptist Church SCIO

Report of the Independent Examiner to the Trustees for the year ended 28 February 2026

I report on the accounts of the church for the year ended 28 February 2026 which are set out on pages 5 to 9.

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) (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 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 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.

Signed by:

Juan Herbst

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Juan Herbst CA

Director

Chartered Certified Accountants
Innes & Partners Limited

Date: 11.08.2026

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

Denny Baptist Church SCIO

Receipts and Payments Accounts

For the year ended 28 February 2026

		Unrestricted funds	Total 2026	Restated Total 2025
	Notes	£	£	£
Receipts				
Offerings		56,040	56,040	34,145
Donations		2,184	2,184	3,542
Tax recovered on gift aid giving		14,871	14,871	26,570
Hall hire		-	-	50
Other income		2,314	2,314	1,579
Bank interest		10,038	10,038	9,440
Total receipts		85,447	85,447	75,326
Payments				
Staff costs	2	37,776	37,776	35,982
Pulpit supply		1,790	1,790	1,530
Maintenance		7,123	7,123	8,943
Heat, light and water		8,984	8,984	6,386
Manse rental costs		7,800	7,800	8,450
Insurance and subscriptions		3,116	3,116	3,656
Telephone, stationery and printing		828	828	909
Catering and cleaning		4,549	4,549	5,972
Grants and donations	4	4,532	4,532	8,941
IT and website development		1,423	1,423	38
Outreach		2,435	2,435	1,207
Professional fees		540	540	581
Independent examination		2,208	2,208	1,874
Sundry expenses		848	848	969
Ministers expenses	3	1,623	1,623	1,794
Investment management fee		-	-	166
Total payments		85,575	85,575	87,398
Deficit for the year		(128)	(128)	(12,072)
Total funds brought forward		279,274	279,274	291,346
Total funds carried forward		279,146	279,146	279,274
		(Note 5)		

Denny Baptist Church SCIO

Statement of Balances

As at 28 February 2026

	Notes	2026			Restated 2025		
		Opening balance £	(Deficit) for year £	Closing balance £	Opening balance £	(Deficit) for year £	Closing balance £
Bank & cash in hand		279,274	(128)	279,146	291,346	(12,072)	279,274
Total assets held		<u>279,274</u>	<u>(128)</u>	<u>279,146</u>	<u>291,346</u>	<u>(12,072)</u>	<u>279,274</u>
Reserves				£			£
Unrestricted funds	5			279,146			279,274
				<u>279,146</u>			<u>279,274</u>
Statement of assets at 28 February 2026				£			£
Church and Manse							
(based on Trustees' valuation in 2005)				65,000			65,000
Gift Aid due				1,983			10,509
				<u>66,983</u>			<u>75,509</u>
Statement of liabilities at 28 February 2026				£			£
Invoices due for payment				1,560			2,208
Pension				578			622
				<u>2,138</u>			<u>2,830</u>

Approved by the Trustees on 11.08.2026 and signed on their behalf by the undernoted:

Signed by:

Brian France

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Brian France

Trustee/Treasurer

The notes on pages 7 to 9 form part of these financial statements.

Denny Baptist Church SCIO

Notes to the Financial Statements *for the year ended 28 February 2026*

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 5, 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 SCIO

Notes to the Financial Statements

For the year ended 28 February 2026

2. Staff costs and numbers

	2026	2025
	£	£
Gross salaries	35,939	34,145
Employer's pension contribution	1,837	1,837
	<u>37,776</u>	<u>35,982</u>

The average number of employees during the year was 2 (2025: 2).

3. Transactions with Trustees and related parties

Gross salary payments to J Boyers, the Minister (who is also a Trustee) in the year were £33,604 (2025: £32,113) and employer pension payments were £1,837 (2025: £1,837). During the year, total of £1,623 (2025: £1,794) minister expenses were reimbursed to him.

Gross salary payments to B Gray, the Secretary (who is also a Trustee) in the year were £2,292 (2025: £2,031).

4. Grants and donations

	2026	2025
	Total	Total
	£	£
Individuals	2,073	1,165
<i>Sub-total</i>	<u>2,073</u>	<u>1,165</u>
Institutions		
BUS	-	2,226
BMS Mission	-	1,800
CAP	210	900
CSW	-	900
Compassion	-	100
Acts 435	-	500
Magnitude	1,274	400
Roots ASN	-	300
Scripture Union Scotland	-	300
The Message Trust	-	350
Thirtyone:eight	159	-
St Hild College	306	-
Biglife Europe	350	-
Connect 2	160	-
<i>Sub-total</i>	<u>2,459</u>	<u>7,776</u>
Total donations and gifts	<u>4,532</u>	<u>8,941</u>

5. Unrestricted funds

	Restated Balance at 01.03.25	Receipts	Payments	Transfers	Balance at 28.02.26
	£	£	£	£	£
General fund	279,274	85,447	(85,575)	-	279,146
Total unrestricted funds	<u>279,274</u>	<u>85,447</u>	<u>(85,575)</u>	<u>-</u>	<u>279,146</u>

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.

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Notes to the Financial Statements for the year ended 28 February 2026

6. Restatement of comparatives

The Church has changed its accounting policy in respect of the preparation of its annual financial statements. The church has adopted the Receipts and Payments accounting method in the current year. This has resulted in the restatement of the 2025 balances presented as follows:

	Unrestricted fund £	Restricted funds £	Total £
Reserves at 29 February 2024 as previously stated	355,378	-	355,378
Capitalisation of fixed assets	(65,000)	-	(65,000)
2024 income as debtors	(1,528)	-	(1,528)
2024 expenditure as creditors	2,496	-	2,496
Restated reserves at 29 February 2024	291,346	-	291,346
Surplus/(deficit) for the year to 28 February 2025 as previously stated	(3,425)	-	(3,425)
Reversal of 2024 debtors	1,528	-	1,528
Reversal of 2024 creditors	(2,496)	-	(2,496)
2025 debtors as income	(10,509)	-	(10,509)
2025 creditors as expenditure	2,830	-	2,830
Restated (deficit) for year to 28 February 2025	(12,072)	-	(12,072)
Restated reserves at 28 February 2025	279,274	-	279,274