



Scottish Charity No : SC038166

Bishopbriggs Free Church of Scotland

For the year ended 31 December 2025

Bishopbriggs Free Church of Scotland

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BISHOPBRIGGS FREE CHURCH OF SCOTLAND

Church Information

Trustees

A list of active Trustees during 2025 is provided in the Trustees' Report on Page 3.

Address

13 Auchinairn Road,
Bishopbriggs
Glasgow
G64 1RX

Bankers:

Royal Bank of Scotland
1304 Duke Street
Glasgow
G31 5PZ

Solicitors:

Simpson & Marwick WS
Albany House
58 Albany Street
Edinburgh
EH1 3QR

Independent Examiner:

Rona Cushley FFA
Cushley Accounting Services

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Bishopbriggs Free Church of Scotland

Report of the Trustees

The trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2025.

Status of Charity and Governing Document

Bishopbriggs Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038166).

Aims and Affiliation

The Free Church of Scotland currently has around 100 congregations in Scotland. The church also has a full-time degree awarding college in the heart of Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other reformed churches of Jesus Christ throughout the world, and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and therefore derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel – the good news of a free and sovereign salvation through Jesus Christ alone.

The Free Church of Scotland is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the reformation. There is an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied its constitution.

Bishopbriggs Free Church of Scotland is a congregation of the National Free Church of Scotland working towards the common aims set out above. The congregation is within the Glasgow & Argyll Presbytery. The Church building and the Minister's manse are the property of the congregation and are held in trust by locally elected property (or congregational) trustees under (the Church's Model Trust Deed).

Trustees and Office Bearers

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister/ interim moderator and elected elders, has responsibility for spiritual oversight, whilst the Deacons' Court, composed of Kirk Session members and elected Deacons, oversees financial and property matters. Under Charity Law, the Deacons' Court is deemed to be the trustees of the congregation, as those with responsibility for day-to-day management and control. This is distinct from the role of property (congregational) trustees who are responsible only for holding property in trust.

Bishopbriggs Free Church of Scotland

Report of the trustees contd.

The members of the Deacons' Court (the Trustees) who served during the year were as follows:-

Deacons' Court (y.e. 31.12.2025)

<i>Minister</i>	vacant
<i>Interim Moderator</i>	Rev David Randall (Falkirk Free Church)
<i>Elder</i>	Andrew Wood
<i>Assessor Elders</i>	Douglas Cranston, Stephen Strong
<i>Deacons</i>	None

Congregational Trustees

It was noted that the members of the Deacons' Court consisted of: -

Rev. G. Brotherston, Elder and Minister (resigned 26 January 2025)
Andrew Wood, Elder and Deacon's Court Clerk and Session Clerk, *and as Treasurer (appointed 26 January 2025 until 13 March 2025)*
John Macleod, Elder and Treasurer (resigned 26 January 2025)
Walter Matheson, Assessor Elder (resigned 30 June 2025)
Douglas Cranston, Assessor Elder (appointed 26 January 2025)
Scott Kirkland, Interim Moderator (appointed 26 January 2025 & left 28 October 2025)
David Randall, Interim Moderator (appointed 28 October 2025)

N.B. Duncan MacTavish was appointed as Congregational Treasurer on 13th March 2025, but he is not a Congregational Trustee

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process normally involves the communicant membership of the congregation; in the case of the January 2025 appointments, they were made by the Presbytery as deemed necessary under the circumstances. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives, as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as elder or deacon.

Bishopbriggs Free Church of Scotland

Report of the trustees contd.

Activities and Achievements

We are still recovering from our minister leaving at the start of 2025, along with a substantial number of our congregation. We now have around 17 people attending our services regularly. There would have been more than 50 during 2024.

During a vacancy, it is the responsibility of the Interim Moderator to arrange pulpit supply. We have had our pulpit supplied every Sunday morning in 2025.

The congregation continued its commitment to support the National Free Church of Scotland, both spiritually and financially. They have also supported us in our hour of need!

The congregation is pleased to support local community groups, including a Foodbank, addiction group, disability support group, crafts club and a youth choir, who utilise the church building on a weekly basis.

We continue to support a missionary worker in Brazil.

Occupancy of the manse: Rev G Brotherston asked if he could stay on in the manse after he had resigned at the end of January 2025. The trustees agreed to this request under a Caretaker Agreement. This meant that no rent was required, but he would need to pay gas, electric and council tax bills. Rev Botherston left the manse on 27th April 2025.

We were approached by Christ Church Free Church, Anniesland, Glasgow asking if they could use our vacant manse. They had a minister in training, Ash Cunningham, but they had no accommodation for him. The trustees agreed that Ash Cunningham and his family could move into our manse on 1st August 2025. He is resident under the same Caretaker Agreement as Rev Brotherston had been. Additionally, Ash was asked to be on our pulpit supply list, and he has been preaching regularly at our Sunday morning services. We are pleased that, although we have no minister, our manse is occupied.

We have many reasons to remain positive. We move forward in the strength of the Lord!

In relation to **congregational funding**:

As we are a much smaller congregation, donations are down. Due to the generosity of the people who are left, we are still able to function as a church and are able to pay all of our bills.

Reserves

Results for the year

At the end of 2025, our bank account balance was in total: £22,296.05.


The Trustees acknowledge that reserves are greatly reduced and the surplus amounted to £13,532. The Trustees are very satisfied with the level of reserves retained by the charity, especially after such a large deficit last year.

Bishopbriggs Free Church of Scotland

Report of the trustees contd.

On behalf of the Trustees

Mr Andrew Wood



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Trustee / Secretary

Dated: 7th May 2026

BISHOPBRIGGS FREE CHURCH OF SCOTLAND

Registered Charity number: SC038166

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 11.

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. 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 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 accounts.

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, and
 - ~ 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.



Rona Cushley FFA
Certified Financial Accountant

Date: 7th May 2026

BISHOPBRIGGS FREE CHURCH OF SCOTLAND
Registered Charity number: SC038166
Year ended 31 December 2025

Statement of Receipts and Payments	Note	Restricted	Unrestricted	Total Funds	Restricted	Unrestricted	Total Funds
		Funds	Funds		Funds	Funds	
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
Receipts							
Donations	6	1,600	33,621	35,221	7,495	65,736	73,231
Grants	7	-	-	-	-	-	-
<i>Investment Income</i>							
Bank Interest		-	170	170	-	264	264
Income from Shares		-	47	47	-	-	-
Rental Income		-	5,085	5,085	-	2,110	2,110
Miscellaneous		-	-	-	-	-	-
Total receipts		1,600	38,923	40,523	7,495	68,110	75,605
Payments							
Cost of charitable activities	8	1,600	24,741	26,341	7,495	85,672	93,167
Governance costs:							
Independent examiner fee		-	650	650	-	650	650
Sub total payments		1,600	25,391	26,991	7,495	86,322	93,817
Payments relating to asset movements							
Purchases of fixed assets	9	-	-	-	-	-	-
Sub total		-	-	-	-	-	-
Total payments		1,600	25,391	26,991	7,495	86,322	93,817
(Deficit) / Surplus for the year		-	13,532	13,532	-	(18,212)	(18,212)
Balance brought forward				8,764			26,976
Balance at 31 December 2025				22,296			8,764

The accounting policies and notes on pages 9 - 11 form part of these accounts.

BISHOPBRIGGS FREE CHURCH OF SCOTLAND

Registered Charity number: SC038166

Statement of Balances at 31 December 2025

	Note	Restricted Funds	Unrestricted Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
Funds Reconciliation					
Cash at bank and in hand at 31 December 2024		-	8,764	8,764	26,976
Surplus / (Deficit) for year		-	13,532	13,532	-18,212
Cash at bank and in hand at 31 December 2025		<u>-</u>	<u>22,296</u>	<u>22,296</u>	<u>8,764</u>
Bank and Cash Balances					
Current account				169	7
Savings account				22,127	8,757
PayPal account				-	-
				<u>22,296</u>	<u>8,764</u>
Note - Congregational Investments	5			<u>5,273</u>	<u>4,958</u>
Note - Assets (Unrestricted Fund)					
Debtors	10			<u>47</u>	<u>47</u>
				<u>47</u>	<u>47</u>
Note - Liabilities (Unrestricted Fund)					
Creditors	11			<u>650</u>	<u>650</u>
				<u>650</u>	<u>650</u>

The accounts on pages 7 to 11 were approved by the Trustees on 7th May 2026 and signed on its behalf by:



Andrew Wood - Treasurer

BISHOPBRIGGS FREE CHURCH OF SCOTLAND

Notes to the Accounts for the year ended 31 December 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Taxation

The Congregation has charitable status and is exempt from taxation. The Congregation is not registered for Value Added Tax and accordingly any such irrecoverable tax is included in the expenditure concerned.

3. General fund

The fund is held to finance the main activities of the Congregation and is unrestricted.

4. Trustees' remuneration and expenses

There were no individuals employed by the charity during the year. The minister received a stipend from Central Funds up to the date of his resignation at the end of January 2025. Other than to the minister, and those expenses detailed on the accounts, no remuneration nor reimbursed expenses were paid to the other Trustees or any persons connected with them during the accounting year. The position of minister still remains vacant.

5. Congregational Investments

	2025 £	2024 £
Market Value of Funds / Investments held Centrally	<u>5,273</u>	<u>4,958</u>

6. Donations

	Restricted Income 2025 £	Unrestricted Income 2025 £	Restricted Income 2024 £	Unrestricted Income 2024 £
Free Will Offering: Collection Plate		5,062		6,933
Free Will Offering: Envelopes		1,900		400
SO's and Single Payments		20,520		44,495
Gift Aid (Recovered Tax)		6,139		13,908
Fabric Fund	1,300	-	7,495	-
EDC Foodbank	300		-	
	<u>1,600</u>	<u>33,621</u>	<u>7,495</u>	<u>65,736</u>

7. Grants

There have been no Grants received in either 2025 or 2024.

BISHOPBRIGGS FREE CHURCH OF SCOTLAND

Notes to the Accounts for the year ended 31 December 2025 contd.

8. Cost of charitable activities	Restricted	Unrestricted	Restricted	Unrestricted
	2025	2025	2024	2024
Free Church General Fund		8,873		52,858
Minister: Travel Expenses		102		1,639
Minister: Other Expenses		-		3,850
Manse: Heat & Light		1,084		1,801
Manse: Telephone & Broadband		634		776
Manse: Council Tax		212		3,084
Manse: Maintenance, Repair & Upkeep		3,272		884
Church: Heat & Light		3,962		7,581
Church: Maintenance, Repair & Upkeep	1,300	426	2,859	-
Church: Broadband		753		-
Property Upgrade & Equipment		-	4,636	1,309
Property & Public Liability Insurance		1,389		1,265
Magazines, Books & Publications		84		385
Printing, Postage & Admin		61		508
Pulpit Supply & Communion Expenses		2,038		954
Sunday School Materials		-		233
Presbytry & Assembly Dues		-		2,040
Presentations & Gifts		200		1,223
Paypal fees		83		133
Promotional Videos Project		-		700
Licences etc		100		829
Miscellaneous Expenditure		484		1,551
Church Social		23		609
Inspiration Orchestra		-		500
Donation: Action International		960		960
Donation: EDC Foodbank	300	-		-
	1,600	24,741	7,495	85,672

9. Payments relating to asset movements	Restricted	Unrestricted	Restricted	Unrestricted
	2025	2025	2024	2024
Purchases of fixed assets - Manse extension	-	-	-	-
	-	-	-	-

Note: For year end 31 December 2025 we have allocated Restricted Expenditure against the available Restricted Income as designated by the donor.

BISHOPBRIGGS FREE CHURCH OF SCOTLAND

Notes to the Accounts for the year ended 31 December 2025 contd.

10. Debtors

Amounts falling payable within one year:-

	2025	2024
	£	£
Miscellaneous Income: Free Church dividend	47	47
	<u>47</u>	<u>47</u>

11. Creditors

Amounts falling due within one year:-

	2025	2024
	£	£
Independent examiner	650	650
	<u>650</u>	<u>650</u>