

COMPANY REGISTRATION NUMBER: SC276458
CHARITY REGISTRATION NUMBER: SC014806

Bishopbriggs Community Church
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2025

NELSON GILMOUR SMITH

Chartered accountants
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Bishopbriggs Community Church

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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Bishopbriggs Community Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name Bishopbriggs Community Church

Charity registration number SC014806

Company registration number SC276458

Principal office and registered office 21 Park Avenue
Bishopbriggs
Glasgow
Lanarkshire
G64 2SN

The trustees

Robert W Martin	(Retired 18 June 2026)
Philip W Beckwith	(Appointed 28 August 2025)
Yvonne E Buswell	(Appointed 28 August 2025)
Gillian M Meens	(Appointed 28 August 2025)
Calum D Graham	(Appointed 28 June 2026)
Fraser J Cochrane	(Retired 28 August 2025)
Douglas A Humphris	(Retired 28 August 2025)

Independent examiner Andrew B Wilson CA
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Structure, governance and management

The company is limited by guarantee and does not have a share capital. The church is recognised as a charity by OSCR and HM Revenue and Customs. The Leadership Team are the members and make all the decisions concerning the charity.

Bishopbriggs Community Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

Structure, governance and management *(continued)*

Objectives and Organisational Structure

The principal activity of the company during the period was to advance the Christian faith and Christian lifestyle in the United Kingdom and worldwide.

The Church is governed by its Articles of Association which were updated on 3 November 2025.

Leadership Team

The Elders and Trustees will together form a single Leadership Team that will work together to make decisions on all matters of church life. Elders and Trustees will share information on areas of mutual importance discussed at their separate meetings. The church family (i.e. all those who call Bishopbriggs Community Church their home church) will be consulted and informed on these decisions where appropriate as outlined in the church handbook.

Trustees' role and authority

Subject to the Articles, the Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity.

There shall be a minimum of three and a maximum of six Trustees in office at any time. If the number of Trustees falls below three the Trustees and Elders shall take immediate steps to convene a General Meeting for the purpose of appointing additional Trustees.

The current Trustees are:

Philip W Beckwith
Yvonne E Buswell
Gillian M Meens
Callum D Graham

The Elders are appointed by the existing Elders. There shall be a minimum of three Elders and a maximum of six at any time.

Reserved power

1. The Elders may, by Special Resolution, direct the Trustees to take, or refrain from taking, specified action. 2. No such Special Resolution shall invalidate anything which the Trustees have done before the passing of the Special Resolution.

The current Elders are:

Fraser Cochrane
Nathan Hoyle
Lori Matheson
Jaqueline Meintjes
Ian Campbell

Bishopbriggs Community Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

Structure, governance and management *(continued)*

Investment Powers and Restrictions

Under the memorandum and articles of association, the charity has the power to make any investment which the Leadership Team see fit.

Risk Management

The Leadership Team have assessed the major risks to which the Church is exposed, in particular those relating to the operations and finances of the Church, and are satisfied that systems are in place to mitigate exposure to these risks.

Objectives and activities

The objective of the Church is to advance the Christian faith and Christian lifestyle in the United Kingdom and worldwide.

1. to establish and run a New Testament Church, plant new Churches in Scotland and elsewhere and help to resource, administer and support such Churches to help them to grow and mature;
2. to support and contribute towards national evangelical organisations;
3. to support Christian Missionary work in Scotland and worldwide and to relieve the poverty-stricken people of the world by supporting Christian and other aid organisations;
4. to support and implement evangelism and youth work in Scotland and worldwide;
5. to seek to provide services for the community such as nursery education, parent and toddler groups and other ventures within the community; and
6. generally to do all such things as shall further these aims and objects.

Bishopbriggs Community Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

Achievements and performance

Our tag line is "Loving God, loving others" and our vision is to see the earth filled with the glory of God. Our Mission is to make, nurture and equip disciples of Jesus by the power of the Spirit. We commit to three values: 1. Living to glorify God. 2. Loving others. 3. Learning to walk with Jesus. We see these core values as describing our passion for God and for seeing our lives, and the lives of people in our community, transformed through the power of the Holy Spirit.

The year ending 2025 saw Bishopbriggs Community Church remaining strong, healthy and vibrant, with good relations to the local community. Work with the children and young people is a major part of our church life. We have seen our church grow over the last year and our youth group remains vibrant and spirit-filled.

We started the year with our traditional "Begin in the Spirit" service, encouraging church members to commit the coming year to serving God and fulfilling His plans. Our Sunday services included the sermon series on Isaiah and Ephesians. Sunday morning speakers included a large number of different people from the church as well as external speakers from other churches and organisations. It has been very valuable to welcome these and other visitors to join us at our Sunday meetings. Our excellent group of musicians, and those that support them, lead us in worshipping God in a way that has been particularly appreciated by the church members.

As in previous years the church undertook a period of 24-7 prayer, which is now established as an annual activity and we continue to run a range of mid-week groups. Individual church members continue to grow and develop in their walk with God, working this out through various missional and practical activities, sharing their faith where they work, through church activities, and with family and friends.

The activities of Glesga Roasters continued to be an important part of the church. The aim is to use coffee roasting as a means of connecting with people bouncing back from criminality and/or addiction and Glesga Roasters has established a strong activity developing skills in coffee roasting and brewing. The associated coffee shop continues to be open to the public on a regular basis throughout the year.

The church continued with its hardship fund, using this to provide financial assistance for people with needs.

We continue to receive strong support from the Network of Churches, with members of our Leadership Team attending their events and a number of Network leaders visiting our church to speak. Our links to international mission work continued, with continuing support for projects in a wide range of countries and continents.

Financial review

The surplus for the year was £60,288 (2024: surplus £10,186) and will be transferred to reserves.

Bishopbriggs Community Church

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

Financial review *(continued)*

Reserves Policy

The General Reserve represents the unrestricted funds arising from past operating results. It also represents the free reserves of the Church, as all fixed assets are included in the designated funds.

The Leadership Team have established a policy whereby the unrestricted funds held by the charity should be £25,000. At this level, the Leadership Team feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or the activities changed. At present the free reserves amount to £115,805.

Plans for future periods

Our plan for 2026 is to continue to encourage church members to press into God and to go deeper with Him, and to live according to Jesus' teaching and along scriptural principles.

We seek to encourage church members to reach out into the local community to provide spiritual and other input into people's lives, to see God's Kingdom come on earth as it is in heaven.

As a church, we will continue to develop our buildings to better serve the needs of church members and the local community, to run discipleship courses, and to provide support for mission activities at home and abroad.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 September 2026 and signed on behalf of the board of trustees by:



Yvonne E Buswell
Trustee

Bishopbriggs Community Church

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Bishopbriggs Community Church

Year ended 31 December 2025

I report on the financial statements for the year ended 31 December 2025, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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)(a) to (c) 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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 by the accounts.

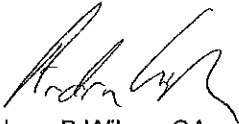
Independent examiner's statement

In connection with 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 8 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.



Andrew B Wilson CA
Independent Examiner

Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

18/9/2026

Bishopbriggs Community Church

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	155,835	5,507	161,342	164,536
Other trading activities	6	58,765	–	58,765	62,299
Investment income	7	318	–	318	400
Other income	8	29,519	–	29,519	24,965
Total income		<u>244,437</u>	<u>5,507</u>	<u>249,944</u>	<u>252,200</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	73,016	–	73,016	64,084
Expenditure on charitable activities	10,11	110,738	5,902	116,640	177,930
Total expenditure		<u>183,754</u>	<u>5,902</u>	<u>189,656</u>	<u>242,014</u>
Net income and net movement in funds		<u>60,683</u>	<u>(395)</u>	<u>60,288</u>	<u>10,186</u>
Reconciliation of funds					
Total funds brought forward		506,487	2,197	508,684	498,498
Total funds carried forward		<u>567,170</u>	<u>1,802</u>	<u>568,972</u>	<u>508,684</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

Bishopbriggs Community Church

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	19	461,022	480,873
Current assets			
Stocks	20	900	6,829
Debtors	21	32,797	23,516
Cash at bank and in hand		134,913	68,370
		<u>168,610</u>	<u>98,715</u>
Creditors: amounts falling due within one year	22	<u>12,232</u>	<u>11,519</u>
Net current assets		<u>156,378</u>	<u>87,196</u>
Total assets less current liabilities		<u>617,400</u>	<u>568,069</u>
Creditors: amounts falling due after more than one year	23	<u>48,428</u>	<u>59,385</u>
Net assets		<u>568,972</u>	<u>508,684</u>
Funds of the charity			
Restricted funds		1,802	2,197
Unrestricted funds		<u>567,170</u>	<u>506,487</u>
Total charity funds	25	<u>568,972</u>	<u>508,684</u>

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 10 to 21 form part of these financial statements.

Bishopbriggs Community Church

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2025

These financial statements were approved by the board of trustees and authorised for issue on September 2026, and are signed on behalf of the board by:



Yvonne E Buswell
Trustee

The notes on pages 10 to 21 form part of these financial statements.

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 21 Park Avenue, Bishopbriggs, Glasgow, Lanarkshire, G64 2SN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is accounted for on an accruals basis. All costs have been attributed to one of the functional categories of resources expended in the sofa. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable of VAT.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Heritable Property	- 2% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is Limited by Guarantee, and as such, on winding up each members liability is restricted to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	127,675	868	128,543
Building Fund	—	3,180	3,180
Income Tax Receivable	27,895	—	27,895
Comfort International (Rwanda and Congo)	—	1,459	1,459
Other donations and legacies			
Miscellaneous income	265	—	265
	<u>155,835</u>	<u>5,507</u>	<u>161,342</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	133,463	487	133,950
Building Fund	—	3,530	3,530
Income Tax Receivable	23,692	—	23,692
Comfort International (Rwanda and Congo)	—	3,104	3,104

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other donations and legacies			
Miscellaneous income	260	—	260
	<u>157,415</u>	<u>7,121</u>	<u>164,536</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Glesga Roasters	<u>58,765</u>	<u>58,765</u>	<u>62,299</u>	<u>62,299</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>318</u>	<u>318</u>	<u>400</u>	<u>400</u>

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rental income	<u>29,519</u>	<u>29,519</u>	<u>24,965</u>	<u>24,965</u>

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Advertising and publicity	75	75	550	550
Glesga Roasters	<u>72,941</u>	<u>72,941</u>	<u>63,534</u>	<u>63,534</u>
	<u>73,016</u>	<u>73,016</u>	<u>64,084</u>	<u>64,084</u>

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	109,538	5,902	115,440
Support costs	1,200	–	1,200
	<u>110,738</u>	<u>5,902</u>	<u>116,640</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	168,237	8,493	176,730
Support costs	1,200	–	1,200
	<u>169,437</u>	<u>8,493</u>	<u>177,930</u>

Support costs are the fees of the Independent Examiner.

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	95,654	19,786	–	115,440	176,730
Governance costs	–	–	1,200	1,200	1,200
	<u>95,654</u>	<u>19,786</u>	<u>1,200</u>	<u>116,640</u>	<u>177,930</u>

12. Analysis of support costs

	Governance Costs £	Total 2025 £	Total 2024 £
Governance costs	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

13. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Comfort International - Rwanda Projects	2,172	4,845
Comfort International Rwanda Worker	750	600
Scottish Network of Churches	1,575	1,500
Evangelical Alliance	120	120
Interserve	3,000	2,400
Street Connect	2,400	2,400
People International	1,680	1,640
OMF	1,440	1,440
Clay Community Church	1,200	1,200
Wycliffe	1,350	1,440
	<u>15,687</u>	<u>17,585</u>
Grants to individuals		
Grants to individuals	2,514	2,854
Total grants	<u>18,201</u>	<u>20,439</u>

14. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>19,851</u>	<u>19,851</u>

15. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	41,264	77,179
Employer contributions to pension plans	375	2,634
	<u>41,639</u>	<u>79,813</u>

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

16. Staff costs *(continued)*

The average head count of employees during the year was 3 (2024: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of church staff	<u>3</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

17. Trustee remuneration and expenses

The Leadership Team do not receive remuneration for services rendered as the Leadership Team. Remuneration is paid to the Leadership Team members in their pastoral capacity.

During the year Rev James Faddes, a Leadership Team member until 30 April 2024, received a salary of £0 (2024: £20,113) for services rendered as the Minister. Pension contributions of £0 (2024: £1,811), Manse rent of £0 (2024: £8,750) and Manse Council Tax of £0 (2024: £634) were made. He also received a sum under a settlement agreement of £0 (2024: £13,189). Yvonne Faddes, wife of James, received a salary of £0 (2024: £5,905) as Children and Families Co-ordinator. Yvonne also received a sum under a settlement agreement of £0 (2024: £1,915).

18. Transfers between funds

Net Transfers Between Funds

	2025 £	2024 £
General Fund	(10,174)	(23,869)
Designated Funds		
Fixed Asset Fund	10,174	38,369
Legacy Fund	—	(13,500)
Restricted Funds		
Loan Redemption Fund	—	(1,000)
Net Transfers Between Funds	—	—

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

19. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2025 and 31 December 2025	<u>794,823</u>	<u>62,116</u>	<u>856,939</u>
Depreciation			
At 1 January 2025	317,905	58,161	376,066
Charge for the year	15,897	3,954	19,851
At 31 December 2025	<u>333,802</u>	<u>62,115</u>	<u>395,917</u>
Carrying amount			
At 31 December 2025	<u>461,021</u>	<u>1</u>	<u>461,022</u>
At 31 December 2024	<u>476,918</u>	<u>3,955</u>	<u>480,873</u>

20. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>900</u>	<u>6,829</u>

21. Debtors

	2025 £	2024 £
Prepayments and accrued income	4,902	—
Other debtors	<u>27,895</u>	<u>23,516</u>
	<u>32,797</u>	<u>23,516</u>

22. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	10,958	10,129
Accruals and deferred income	1,274	1,269
Social security and other taxes	—	121
	<u>12,232</u>	<u>11,519</u>

The loan outstanding of £10,958 (2024 £10,129) is secured against the land and property of the company under a standard security arrangement. The book value of this land and property is £461,021 (2024: £476,918).

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

23. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	<u>48,428</u>	<u>59,385</u>

The loan outstanding of £48,428 (2024 £59,385) is secured against the land and property of the company under a standard security arrangement. The book value of this land and property is £461,021 (2024: £476,918).

24. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £375 (2024: £2,634).

25. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	At 31 December 2025 £
General funds	33,017	185,404	(92,442)	(10,174)	115,805
Fixed Asset Designated Fund	411,358	–	(15,896)	10,174	405,636
Glesga Roasters	26,998	59,033	(75,416)	–	10,615
Legacy Fund	35,114	–	–	–	35,114
	<u>506,487</u>	<u>244,437</u>	<u>(183,754)</u>	<u>–</u>	<u>567,170</u>

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
General funds	25,634	182,393	(151,141)	(23,869)	33,017
Fixed Asset Designated Fund	388,885	–	(15,896)	38,369	411,358
Glesga Roasters	30,796	62,686	(66,484)	–	26,998
Legacy Fund	48,614	–	–	(13,500)	35,114
	<u>493,929</u>	<u>245,079</u>	<u>(233,521)</u>	<u>1,000</u>	<u>506,487</u>

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2025

25. Analysis of charitable funds (continued)

Fixed Asset Fund

A Fixed Asset Fund was set up to allocate within reserves an amount equal to the net book value of the company's fixed assets less any outstanding loan balance as in the opinion of the Leadership Team these are non-distributable assets.

Glesga Roasters

The Church has started a Coffee Roasting activity aiming to use coffee roasting as a means of connecting with people in our local community who were bouncing back from criminality and addiction. The church is aiming to create a platform to develop skills in coffee roasting and brewing with the potential for roasters to enhance their employability, and also to support coffee growers in Rwanda and across the world through ethical, direct trading. The surplus on this activity has been designated to be invested in the future development of the activity.

Legacy Fund

A legacy was received in 2021. The church has designated these monies for special projects. Last the year £12,500 was used to reduce the bank loan and £1,000 was used to pay consultancy fees.

Restricted funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	At 31 December 2025 £
Building Fund	–	3,180	(3,180)	–	–
Comfort International (Rwanda and Congo)	763	1,459	(2,172)	–	50
Loan Redemption Fund	–	–	–	–	–
Hardship Fund	1,434	868	(550)	–	1,752
	<u>2,197</u>	<u>5,507</u>	<u>(5,902)</u>	<u>–</u>	<u>1,802</u>

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Building Fund	–	3,530	(3,530)	–	–
Comfort International (Rwanda and Congo)	2,504	3,104	(4,845)	–	763
Loan Redemption Fund	1,000	–	–	(1,000)	–
Hardship Fund	1,065	487	(118)	–	1,434
	<u>4,569</u>	<u>7,121</u>	<u>(8,493)</u>	<u>(1,000)</u>	<u>2,197</u>

Bishopbriggs Community Church

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

25. Analysis of charitable funds *(continued)*

Building Fund

The Building fund was set up to raise funds to build a new Main Hall. This building was opened in August 2005. As the building is now considered to be completed and the restricted funds used for the purpose for which they were given, the restricted fund balance relating to the building was transferred to the designated fixed asset fund. The Church still uses the building fund to raise funds to meet the interest and capital repayments on the loan for the new building and these funds are shown within this fund.

Comfort International (Rwanda and Congo)

The Church raised £2,696 to support projects in Rwanda and the Congo. £4,845 was forwarded to Comfort International for various projects.

Loan Redemption Fund

Last year the Church received a gift towards repaying the Bank loan. The £1,000 was used to decrease the loan in 2024.

Hardship Fund

During the year the church received donations of £868 (2024: £487) for the Hardship fund. These funds are to be used for providing financial assistance to those suffering hardship.

26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	461,022	—	461,022
Current assets	166,808	1,802	168,610
Creditors less than 1 year	(12,232)	—	(12,232)
Creditors greater than 1 year	(48,428)	—	(48,428)
Net assets	567,170	1,802	568,972

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	480,873	—	480,873
Current assets	96,926	1,789	98,715
Creditors less than 1 year	(11,519)	—	(11,519)
Creditors greater than 1 year	(59,385)	—	(59,385)
Net assets	506,895	1,789	508,684

27. Related parties

Please see note 17 for details of Trustees Remuneration.

There were no other transactions that require disclosure.