

Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Income:					
Donations and legacies	3	102,733	38,016	140,749	135,749
Income from charitable activities:	4	230	0	230	30,000
Other income	5	1,815	0	1,815	7,909
Investment income	6	0	0	0	0
Total Income		104,778	38,016	142,794	173,658
Expenditure					
Costs of raising funds	7	0	0	0	0
Expenditure on charitable activities	8	88,408	44,758	133,166	162,612
Total expenditure		88,408	44,758	133,166	162,612
Transfer between Funds		0	0	0	0
Net income/(expenditure) and net movement in funds for the year		16,370	-6,742	9,628	11,046
<i>Reconciliation of funds</i>					
Total funds brought forward		128,987	70,459	199,448	188,400
Total funds carried forward	14	145,357	63,717	209,074	199,446

Balance Sheet
at 31 March 2026

	Notes	31/03/2026 £	31/03/2025 £
FIXED ASSETS			
Tangible Fixed Assets	9	108,326	108,326
Current Assets			
Cash at Bank and on Hand			
Current Account		67,105	76,162
Deposit Account		18,077	16,783
		<u>85,182</u>	<u>92,945</u>
Debtors and Prepayments	12	17,387	5,473
		<u>102,569</u>	<u>98,418</u>
Creditors: amounts falling due within one year			
	13		
Accrued Charges		1,821	7,298
Other Creditors		<u>0</u>	<u>0</u>
		<u>1,821</u>	<u>7,298</u>
Net Current Assets		100,748	91,120
Net Assets		209,074	199,446
Funds			
	14		
Unrestricted		145,357	128,987
Restricted		63,717	70,459
Total Funds		209,074	199,446

Approved by the Board of Trustees on 2026 and signed on its behalf by:

Trustee *V. G. Hodgkinson* Date 27/07/2026

Trustee *[Signature]* Date 27/07/2026

Notes to the Accounts
at 31 March 2024

1 Accounting Policies

a) Accounting Convention
The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Repil (FRS 102) (effective 1 January 2015) - Charities SORP FRS 102

b) Income
Income represents grants and donations received during the year and are fully recognised in the Statement of Financial Activities in the year in which they are receivable.

c) Unrestricted Funds
Unrestricted funds are grants and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds

d) Restricted Funds
Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs

e) Fixed Assets
Fixed assets are stated at cost less accumulated depreciation. Assets given in kind have been capitalised based on an estimate of the equivalent capital cost at the time of donation. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life.

Furniture Fittings and Equipment	20% straight line
Motor Vehicles	25% straight line
Sound & Media	25% straight line

2 Legal Status

The Bridge Church is a registered Scottish Charity and is governed by its Constitution

3 Income from donations and legacies	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Tithes & Offerings	25,275	7,757	33,032	36,729
Gift Aid	77,458	29,109	106,567	97,476
Donations	0	1,150	1,150	1,544
	102,733	38,016	140,749	135,749

4 Income from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
Grants	0	0	0	30000
Missions & Ministry	0	0	0	0
Events	80	0	80	0
Kids Church	150	0	150	0
	230	0	230	30,000

**Notes to the Accounts
at 31 March 2025**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
5 Other Income:				
Bookshop Sales	0		0	0
Rental Income	1,815		1,815	820
Other income	0	0	0	7,089
	1,815	0	1,815	7,909

6 Investment Income

Bank Interest	0		0	0
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7 Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Fundraising trading: cost of goods sold and other costs	0		0	0

8 Analysis of expenditure on charitable activities

£	Allocation Method	Ministerial Activity	Church Activities	Governance & Support	Total 2026
Establishment	Area	13,858	20,778		34,636
Staffing	Direct	42,360	12,962		55,322
Office Costs	Direct	14,124	22		14,146
Missions & Ministries	Direct	10,090	5,441		15,531
Food & hospitality	Usage	1,908	0		1,908
Outreach and travel	Direct	6,916	1,847		8,763
Professional fees	Direct		1,660	1,200	2,860
Depreciation	Usage		0		0
Total resources expended		89,256	42,710	1,200	133,166

Expenditure on charitable activities was £133,166 (2025: £162,612) of which £91,520 was unrestricted (2025:£89,378) and £41,646 was restricted (2025:£73,234)

9 Tangible Fixed Assets

£	Land and Buildings	Sound & Media	Totals
COST:			
01/04/2025	104,000	99,351	203,351
Additions		0	0
31/03/2026	104,000	99,351	203,351

DEPRECIATION

01/04/2025	0	95,025	95,025
Net Charge	0	0	0
31/03/2026	0	95,025	95,025

NET BOOK VALUE

31/03/2026	104,000	4,326	108,326
31/03/2025	104,000	4,326	108,326

**Notes to the Accounts
at 31 March 2026**

10 Analysis of support and governance costs

	2026	2025
	£	£
Independent Examiner	1,200	1,200
Training	144	144
	<u>1,344</u>	<u>1,344</u>

11 Analysis of staff costs, trustee remuneration and cost of key management personnel

	2026	2025
	£	£
Staff costs	10,134	12,587
Ministerial fees	42,360	34,200
	<u>52,494</u>	<u>46,787</u>

The Trustee, Pastor David McLaughlin and connected persons received remuneration during the year amounting to £52,494 (2025:£44,334) in total. The payments, including three Ministers and one part time financial administrator have been made in accordance with the Bridge constitution.

No travelling expenses were paid to the Trustees during the year (2025 Nil)
No other trustee received any expenses.

12 Debtors and Prepayments

	2026	2025
	£	£
Grants Receivable	0	0
Debtors and prepaid charges	17,387	5,473
	<u>17,387</u>	<u>5,473</u>

13 Creditors

	2026	2025
	£	£
Accrued Charges	1,821	7,298
Other	0	0
	<u>1,821</u>	<u>7,298</u>

**Notes to the Accounts
at 31 March 2026**

14 Analysis of movements of funds

	31-Mar 2025 £	Incoming Resources £	Resources Expended £	Transfers	At 31 March 2026 £
Restricted Funds					
Ayr Church Branch	67,347	38,016	41,646	0	63,717
Daystar	3,112	0	3,112	0	0
Total Restricted	70,459	38,016	44,758	0	63,717
Unrestricted Funds					
General	128,987	104,778	88,408	0	145,357
Total Unrestricted	128,987	104,778	88,408	0	145,357
Total Funds	199,446	142,794	133,166	0	209,074

15 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2025 represented by:			
Tangible fixed assets	108,326	0	108,326
Net current assets	37,031	63,717	100,748
	145,357	63,717	209,074