

Scottish Charity No. SC051209

Greenview Church

Trustees' Report and Financial Statements
For the year ended 31 December 2025

Greenview Church

Contents of the Financial Statements *for the year ended 31 December 2025*

	Page
Trustees' Annual Report	1 – 5
Independent Examiner's Report to the Trustees	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 – 20

Greenview Church

Report of the Trustees for the year ended 31 December 2025

The trustees present the annual report and accounts for Greenview Church for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name: Greenview Church

Charity Registration Number: SC051209

Contact Address: 1439 Pollokshaws Road
Glasgow
G41 3RQ

Website: www.greenviewchurch.co.uk

Trustees

For the purpose of charity law, Trustees of the church are recognised as the charity's Trustees. The Trustees serve voluntarily. The church is congregational in policy and its day to day running is delegated by the Trustees to the Elders. The Trustees who served during the year are as follows:

Colin Adams *
Douglas Galbraith *
Alastair Holden
Andy Hunter * Chair of the Trustees
Nigel Kenny Secretary to the Trustees
Andy Macdonald *
Chris Mackison Treasurer
Zach Watt *
Roy McAllister (Resigned 11 December 2025)
Vic Walker * (Resigned 16 February 2025)

(* indicates those who are Elders in the Church)

Independent Examiner: Jonathan Innes FCCA
Innes & Partners Limited
Chartered Certified Accountants
18 Shairps Business Park
Houston Road
Livingston
EH54 5FD

Bankers: Bank of Scotland
228 Kilmarnock Road
Glasgow
G77 6PB

Solicitors: Diakoneo Legal Services Limited
48 Speirs Wharf
Glasgow
G4 9TH

Greenview Church

Report of the Trustees for the year ended 31 December 2025

Structure, Governance and Management

Governing Document

Greenview Church (“the church”) is established by Trust deed and is a Scottish Charitable Incorporated Organisation (SCIO) No. SC051209.

Recruitment and Appointment of Trustees

New Trustees are nominated for appointment by the existing Trustees. 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.

Aims

The aim of the church is to function as an evangelical church and to be recognised as a body of the New Testament order in and from its premises situated at Pollokshaws Road, Glasgow.

Achievements and Performance

Throughout 2025, church services took place every week, with the Sunday Morning Service live-streamed on YouTube to accommodate housebound members and others unable to meet in the building. In-person attendance numbers were consistently around 200 adults and children on Sunday mornings, with around 60 attending on Sunday evenings.

Various activities continue to be carried out in pursuit of the aims of the church, to build up the faith of members and to support practically others in the local community:

- The Elders met monthly to plan and review church activities, and the Trustees met quarterly to oversee areas of church governance. Various tasks were delegated to groups and individuals for appropriate action.
- There were two Trustee resignations: one Trustee relocating away from Glasgow and another retiring after 31 years of service.
- All Greenview Trustees were PVG registered in accordance with the [Disclosure \(Scotland\) Act 2020](#). The Trustees also continued work on reviewing required policies.
- Food Safety training (REHIS) was provided and funded to ensure ongoing compliance with catering hygiene requirements, 21 members have now been certified.
- Fire safety training was undertaken by church staff.
- The church’s Pastor-Teacher, Colin Adams, continues to lead in overseeing services, preaching and pastoring responsibilities.
- Zach Watt, Associate Pastor, focuses on discipleship (including the church’s house-group ministry), along with general pastoral responsibilities.
- In August, Lucy Thompson commenced work as the church’s Outreach and Community Worker (which she combines with part-time theological study).
- The fortnightly Thursday evening prayer meetings continued throughout the year, with 30 to 40 people attending. These meetings raise awareness of, and pray for, worldwide mission, the ministry of partner agencies and charities, as well as the work of Greenview Church members who serve in different areas. Accordingly financial gifts were made to a number of organisations and individuals, supporting Christian work locally in Glasgow, and internationally in various countries across three continents.
- On alternate Thursday evenings, between 60 - 70 people attended church Community Groups which are hosted in various homes throughout the southside of Glasgow.
- A fortnightly online Wednesday afternoon meeting continued to meet to pray for areas of Christian service. It is mostly attended by senior members, some of whom would find it difficult to attend an in-person meeting.
- A Sunday School for those aged 3 - 12 ran each week, with around 18 children attending.

Greenview Church

Report of the Trustees for the year ended 31 December 2025

Achievements and Performance (cont'd)

- Two Tots & Co (Carer & Toddler) groups met on Tuesday and Thursday mornings, with around 50 children (from 30-35 families) and their carers attending each week. These groups continue to be popular and are heavily used by the community beyond Greenview itself.
- An Easter Egg Hunt and a Halloween Light Party were held for younger children during the year.
- The Youth Fellowship met on Sunday evenings throughout the year with around 15 young people attending. Time together included giving young people time to explore the Christian faith and meet for social events. In September this group enjoyed a weekend away.
- A young adults group also held regular social events throughout the year.
- Occasional podcasts on Biblical topics were also recorded and made available.
- The *Coffee Break Community Café* was open throughout the year, staffed by committed volunteers, to serve the local community on Wednesday and Friday mornings, with over 80 people attending each week. The café made generous donations to various missionaries and organisations.
- A Discovery Club day, for primary-aged children, was held in August.
- A Prayer Seminar training day was held in October.
- The women's Quilts & Crafts Group, open to those in the local community, met fortnightly to make quilts and other crafts. A Craft Fair was held in November with the money raised being given to Greenview women serving as missionaries in different capacities.
- A Christmas Concert was held in December. This included a church choir and was attended by over 100 people.
- An evangelistic course (3,2,1) was held in October and November and was attended by a number of visitors wishing to explore the Christian faith.
- The Warm Spaces ministry continued over the winter months. This involved opening the church from 4-6pm on Saturdays, to provide a warm space, welcome and dinner for anyone wishing to drop-in. Supported by a team of church volunteers, 20-30 people from the community were able to enjoy this provision each week.

Summary of future plans

We will continue to carry out the charity's aims and objectives by maintaining our activities and exploring opportunities and other ways we can benefit our local community.

Statement on risk

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. These risks include funding, property and volunteer availability.

In order to mitigate the funding risk, annual expenditure is reviewed and budgeted based on anticipated income; several investments have been made in building security in recent years to address the risk to the property; regular appeals for volunteers to serve in church ministries are made, and training and equipping programmes are a regular part of the church calendar.

Greenview Church

Report of the Trustees for the year ended 31 December 2025

Financial Review

Results for the year

The financial statements for the year are set out in pages 7 to 20. The Statement of Financial Activities on page 7 reflects a increase in funds of £16,374 (2024: net decrease of £34,023). The Church held total reserves at 31 December 2025 amounting to £835,043 (2024: £818,669) which was made up of an unrestricted general fund amounting to £158,948 (2024: £126,538), unrestricted designated funds amounting to £662,438 (2024: £676,075), and restricted funds amounting to £13,657 (2024: £16,056).

Principal Funding Sources

The church receives its funding from church members by way of weekly offerings, standing orders and other donations, many of which attract Gift Aid.

Reserves Policy

It is the policy of the church to maintain unrestricted funds, i.e, funds not committed or invested in fixed assets, 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. Per the Balance Sheet on page 8, the Unrestricted General fund at 31 December 2025 amounted to £158,948 (2024: £126,538) which was acceptable to the Trustees. The church's total reserves at 31 December 2025 amounted to £835,043 (2024: £818,669) of which £13,657 (2024: £16,056) related to Restricted funds as further outlined in note 16 on page 19.

Grant making policy

The church makes grants from its gift income to individuals and organisations that are generally known to the Trustees and to the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

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.

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.

Greenview Church

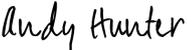
Report of the Trustees for the year ended 31 December 2025

Trustees' responsibilities in relation to the financial statements (cont'd)

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

17.03.2026

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

Signed by:

65F185F0203D43B...

Andy Hunter
Chair of the Trustees

Greenview Church

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the church for the year ended 31 December 2025 which are set out on pages 7 to 20.

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) (a) to (c) 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. 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.

DocuSigned by:

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Jonathan Innes FCCA
Managing Director

Innes & Partners Limited
 Chartered Certified Accountants

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

17.03.2026

Date:

Greenview Church

Statement of Financial Activities for the year ended 31 December 2025

	Note	Unrestricted			2025	Unrestricted			2024
		General fund	Designated funds	Restricted funds	Total funds	General fund	Designated funds	Restricted funds	Total funds
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	3	228,870	-	347	229,217	209,029	-	7,649	216,678
Charitable activities	4	2,000	15,465	360	17,825	1,818	13,904	-	15,722
Other	5	2,178	-	-	2,178	4,826	-	-	4,826
Investments	6	2,181	-	-	2,181	2,510	-	-	2,510
Total income and endowments		235,229	15,465	707	251,401	218,183	13,904	7,649	239,736
Expenditure on:									
Raising Funds	7	-	-	-	-	218	-	-	218
Charitable activities	7	207,477	27,468	82	235,027	240,468	27,753	5,320	273,541
Total expenditure		207,477	27,468	82	235,027	240,686	27,753	5,320	273,759
Net income / (expenditure)		27,752	(12,003)	625	16,374	(22,503)	(13,849)	2,329	(34,023)
Transfers between funds	16	4,658	(1,634)	(3,024)	-	-	-	-	-
Net movement in funds		32,410	(13,637)	(2,399)	16,374	(22,503)	(13,849)	2,329	(34,023)
Reconciliation of funds									
Total funds brought forward		126,538	676,075	16,056	818,669	149,041	689,924	13,727	852,692
Total funds carried forward	16	158,948	662,438	13,657	835,043	126,538	676,075	16,056	818,669

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 9 to 20 form part of these accounts

Greenview Church

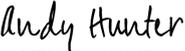
Statement of Financial Position as at 31 December 2025

	Note	Unrestricted			2025	2024
		General	Designated	Restricted	Total	Total
		fund	funds	funds	funds	funds
		£	£	£	£	£
Fixed assets						
Tangible assets	10	-	655,892	-	655,892	671,792
Total fixed assets		-	655,892	-	655,892	671,792
Current assets						
Debtors	12	10,466	-	-	10,466	2,814
Cash at bank and in hand		169,505	6,546	13,657	189,708	149,448
Total current assets		179,971	6,546	13,657	200,174	152,262
Liabilities						
Creditors falling due within one year	13	21,023	-	-	21,023	5,385
Net current assets		158,948	6,546	13,657	179,151	146,877
Total assets less current liabilities		158,948	662,438	13,657	835,043	818,669
Net assets		158,948	662,438	13,657	835,043	818,669
The funds of the Charity						
General funds		158,948	-	-	158,948	126,538
Designated funds		-	662,438	-	662,438	676,075
Restricted income funds		-	-	13,657	13,657	16,056
Total Charity funds	16	158,948	662,438	13,657	835,043	818,669

The notes on pages 9 to 20 form part of these accounts

17.03.2026

The accounts were approved by the trustees on and signed on their behalf by:

Signed by:

 65F185F0203D43B...

Andy Hunter
 Chair of the Trustees

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies

Basis of Preparation and Assessment of Going Concern

Greenview Church is a registered charity in Scotland. The principal address is given in the charity information on 1 of these financial statements. The nature of the charity's operations and principal activities are in the Trustee's report.

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts are prepared on a going concern basis as the Trustees consider that there are no material uncertainties about the Church's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 as published on 2 February 2016 and does not prepare a Statement of Cash Flows.

The Charity meets the definition of a public benefit entity under FRS 102.

Funds Structure

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations income is normally recognised on receipt. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in Note 14.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

Income Recognition (cont'd)

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Tangible fixed asset

Tangible fixed assets are stated at costs (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each on a systematic basis over its expected useful life as follows:

Land and buildings	2% and 0% Straight Line
Furniture and equipment	25% Reducing Balance
Motor vehicles	25% Reducing Balance

Fixed Asset Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

Termination policy

Termination payments are recognised in the financial statements when the charity is committed to making the payment and the termination payment has been approved by the charity's trustees; and the amount of the payment can be reliably measured; and the payment is due as a result of a decision that has already been made by the charity (e.g., redundancy plan, individual employee termination). The charity recognises a liability and expense related to termination payments when the employee's termination is agreed and is no longer subject to significant uncertainty.

2. Trustee remuneration and related party transactions

During the year, no Trustees received remuneration in capacity as Trustees (2024: nil). The following trustees received remuneration in their relation to their employment in the charity.

Zach Watt, a Trustee, received remuneration including pension contributions of £13,915 (2024: £9,761) in his capacity as Associate Pastor for Discipleship for the year. Zach was reimbursed expenses totalling £5,358 (2024: £5,906), £1,059 (2024: £1,785) incurred in his role as Associate Pastor For Discipleship and £4,299 (2024: £4,121) incurred on behalf of church expenses.

Colin Adams, a Trustee, received remuneration including pension contributions of £49,657 (2024: £47,292) in his capacity as Pastor Teacher for the year. Colin was reimbursed for out-of-pocket expenses totalling £1,567 (2024: £1,859) incurred in his role as Pastor Teacher.

The Church has an investment in a property in which Colin and Nicki Adams are also invested in. The property is held by the church as a Fixed Asset and the value will be realised upon sale of the property along with a share of the capital growth gain upon disposal.

Two other Trustees were reimbursed for out-of-pocket expenses during the year totalling £819 (2024: £298).

During the year a total of £41,591 (2024: £30,660) was donated to the congregation without conditions by the Trustees.

During the year the church made gifts to the following organisations of which Trustees of Greenview Church are also Trustees.

<u>Organisations receiving gifts</u>	<u>Amount and Trustees connected to organisations</u>	
FIEC (Charity has 9 Trustees)	£12,216	Colin Adams
Hope for Glasgow (Charity has 4 Trustees)	£1,000	Vic Walker

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

3. Income from donations and legacies

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General	Designated	Restricted		General	Designated	Restricted	
	fund	funds	funds		fund	funds	funds	
Offerings (open and plate)	175,748	-	-	175,748	149,097	-	6,164	155,261
Other donations	12,526	-	-	12,526	24,282	-	175	24,457
Tax recovered on gift aid	40,596	-	347	40,943	35,650	-	1,310	36,960
	228,870	-	347	229,217	209,029	-	7,649	216,678

4. Income from charitable activities

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General	Designated	Restricted		General	Designated	Restricted	
	fund	funds	funds		fund	funds	funds	
Coffee Break Community Café income	-	14,324	-	14,324	-	12,623	-	12,623
Tots & Co income	-	1,141	-	1,141	-	1,281	-	1,281
Ministry Trainee	-	-	360	360	390	-	-	390
Thursday offerings	214	-	-	214	-	-	-	-
Fees or tickets	145	-	-	145	-	-	-	-
YF weekend	1,641	-	-	1,641	1,428	-	-	1,428
	2,000	15,465	360	17,825	1,818	13,904	-	15,722

5. Other

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General	Designated	Restricted		General	Designated	Restricted	
	fund	funds	funds		fund	funds	funds	
Fundraising	2,178	-	-	2,178	4,826	-	-	4,826
	2,178	-	-	2,178	4,826	-	-	4,826

6. Income from investments

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General	Designated	Restricted		General	Designated	Restricted	
	fund	funds	funds		fund	funds	funds	
Bank interest	2,181	-	-	2,181	2,510	-	-	2,510
	2,181	-	-	2,181	2,510	-	-	2,510

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

7. Analysis of expenditure on charitable activities

	Unrestricted			2025 Total funds	Unrestricted			2024 Total funds
	General fund	Designated funds	Restricted funds		General fund	Designated funds	Restricted funds	
	£	£	£	£	£	£	£	
Raising Funds								
Fundraising fees	-	-	-	-	218	-	-	
	-	-	-	-	218	-	-	
Charitable activities								
Staff costs (note 11)	79,245	-	-	79,245	83,499	-	4,125	
Coffee Break Community Café expenditure	-	5,340	-	5,340	-	5,749	-	
Catering and kitchen expenses	2,960	-	-	2,960	2,345	-	-	
Children's work	821	-	-	821	256	-	-	
Christianity Explored expenses	331	-	-	331	-	-	-	
Christians Against Poverty (CAP)	-	-	-	-	29	-	-	
Staff expenses	3,084	-	-	3,084	3,447	-	-	
Communion supplies	178	-	-	178	167	-	-	
Community Groups	-	-	-	-	481	-	-	
Copyright licence	839	-	-	839	812	-	-	
Evangelism training	2,177	-	-	2,177	1,307	-	-	
Flowers	223	-	-	223	45	-	-	
Speakers' expenses	1,300	-	-	1,300	1,650	-	-	
Tots & Co expenses	-	1,249	-	1,249	-	1,002	-	
Discovery Club costs	763	-	-	763	1,521	-	-	
Warm Spaces costs	1,220	-	-	1,220	547	-	-	
Youth work	2,223	-	-	2,223	2,971	-	-	
Mission and training costs	-	-	82	82	-	-	695	
Grants and donations (Note 9)	69,809	4,979	-	74,788	72,293	5,102	500	
Water rates	572	-	-	572	3,516	-	-	
Heat and light	7,140	-	-	7,140	11,314	-	-	
Ground rent	1,140	-	-	1,140	1,140	-	-	
Security alarm	863	-	-	863	390	-	-	
Fire extinguisher	1,396	-	-	1,396	1,614	-	-	
Gardening	1,244	-	-	1,244	1,115	-	-	
Property repairs and equipment	14,815	-	-	14,815	30,313	-	-	
Music equipment and software	620	-	-	620	1,517	-	-	
Insurance	2,631	-	-	2,631	2,821	-	-	
Printing and stationery	954	-	-	954	1,308	-	-	
Telephone and internet	563	-	-	563	630	-	-	
Refuse collection	912	-	-	912	892	-	-	
IT costs	3,412	-	-	3,412	3,962	-	-	
Advertising and promotion	416	-	-	416	635	-	-	
Bank charges	198	-	-	198	(23)	-	-	
Bookkeeping fees	1,050	-	-	1,050	916	-	-	
Legal and professional fees	322	-	-	322	3,408	-	-	
Depreciation	-	15,900	-	15,900	-	15,900	-	
Independent Examination	3,738	-	-	3,738	3,630	-	-	
	207,477	27,468	82	235,027	240,468	27,753	5,320	
Total expenditure	207,477	27,468	82	235,027	240,686	27,753	5,320	

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

8. Governance costs

	Unrestricted			2025 Total funds	Unrestricted			2024 Total funds
	General fund	Designated funds	Restricted funds		General fund	Designated funds	Restricted funds	
	£	£	£	£	£	£	£	
Independent examiners fee	3,738	-	-	3,738	3,630	-	-	
	3,738	-	-	3,738	3,630	-	-	

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

9. Analysis of grants and donations expenditure

Donations were made to charities and organisations involved in the furtherance of the aims of the church, and in support of individuals as follows:

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General fund £	Designated funds £	Restricted funds £		General fund £	Designated funds £	Restricted funds £	
<i>Missionary gifts</i>								
<i>Gifts to individuals</i>	24,120	-	-	24,120	25,930	-	-	25,930
<i>Gifts to institutions</i>								
Echoes International	2,782	-	-	2,782	-	-	-	-
Interlink	610	-	-	610	-	-	-	-
	3,392	-	-	3,392	-	-	-	-
	27,512	-	-	27,512	25,930	-	-	25,930
<i>Extra gifts to individuals</i>								
<i>Gifts to individuals</i>	6,143	-	-	6,143	5,753	-	-	5,753
<i>Gifts to institutions</i>								
Echoes International	9,960	-	-	9,960	-	-	-	-
Scripture Union	395	-	-	395	-	-	-	-
Wycliffe	-	-	-	-	4,900	-	-	4,900
	10,355	-	-	10,355	4,900	-	-	4,900
	16,498	-	-	16,498	10,653	-	-	10,653
<i>Crafts & Things disbursements</i>								
<i>Gifts to individuals</i>	2,910	-	-	2,910	930	-	-	930
<i>Gifts from Coffee Break Community Café</i>								
<i>Gifts to individuals</i>		1,729	-	1,729	-	502	-	502
<i>Gifts to institutions</i>								
Echoes International	-	-	-	-	-	2,000	-	2,000
Macmillan Cancer Support	-	1,000	-	1,000	-	1,000	-	1,000
MCCC Moshi	-	750	-	750	-	-	-	-
Guide Dogs	-	750	-	750	-	-	-	-
MND Scotland	-	750	-	750	-	-	-	-
Restored Hope Zambia	-	-	-	-	-	1,000	-	1,000
Hope for Addiction	-	-	-	-	-	600	-	600
	-	3,250	-	3,250	-	4,600	-	4,600
	-	4,979	-	4,979	-	5,102	-	5,102
Sub-total	46,920	4,979	-	51,899	37,513	5,102	-	42,615

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

9. Analysis of grants and donations expenditure (cont'd)

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General fund £	Designated funds £	Restricted funds £		General fund £	Designated funds £	Restricted funds £	
<i>Mercy Fund gifts</i>								
<i>Gifts to individuals</i>	-	-	-	-	-	-	500	500
<i>Thursday evening collections</i>								
<i>Gifts to individuals</i>	473	-	-	473	1,308	-	-	1,308
<i>Gifts to institutions</i>								
Asia Link	-	-	-	-	250	-	-	250
Tilsley College	-	-	-	-	250	-	-	250
20schemes	-	-	-	-	550	-	-	550
Christian Institute	-	-	-	-	525	-	-	525
Hope for Glasgow	-	-	-	-	465	-	-	465
Hope for Addiction	-	-	-	-	500	-	-	500
Echoes International	-	-	-	-	324	-	-	324
	-	-	-	-	2,864	-	-	2,864
	473	-	-	473	4,172	-	500	4,672
<i>Mission disbursements from Church income and other gifts</i>								
<i>Gifts to individuals</i>	4,900	-	-	4,900	3,947	-	-	3,947
<i>Gifts to institutions</i>								
FIEC	12,216	-	-	12,216	6,214	-	-	6,214
Echoes International	1,950	-	-	1,950	8,205	-	-	8,205
Restored Hope Zambia	300	-	-	300	-	-	-	-
Hope for Glasgow	1,000	-	-	1,000	100	-	-	100
Restored Hope Zambia	450	-	-	450	900	-	-	900
Darnley Mill	1,000	-	-	1,000	1,000	-	-	1,000
Growing Young disciples	100	-	-	100	-	-	-	-
Hope Centre Harley	500	-	-	500	-	-	-	-
Support for Christian Holidays	-	-	-	-	65	-	-	65
Contagious	-	-	-	-	825	-	-	825
Cornhill Scotland	-	-	-	-	500	-	-	500
Retired Missionary Fund	-	-	-	-	500	-	-	500
Avain media	-	-	-	-	1,985	-	-	1,985
Harper Memorial	-	-	-	-	515	-	-	515
Street Connect	-	-	-	-	250	-	-	250
The Epaphras Trust	-	-	-	-	3,000	-	-	3,000
Iran House Churches	-	-	-	-	2,602	-	-	2,602
	17,516	-	-	17,516	26,661	-	-	26,661
	22,416	-	-	22,416	30,608	-	-	30,608
Sub-total	22,889	-	-	22,889	34,780	-	500	35,280
Total	69,809	4,979	-	74,788	72,293	5,102	500	77,895

11. Analysis of staff costs

	2025 Total £	2024 Total £
Wages and salaries	75,254	65,225
Termination payments	-	5,833
Social security costs	221	12,898
Employer's Pension contributions	3,770	3,668
	79,245	87,624

The average number of employees during the year was 3 (2024: 5).

No employee had employee benefits in excess of £60,000 (2024: nil).

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

				Restated
10. Tangible fixed assets	Land & buildings	Motor vehicles	Furniture & equipment	Total
	£	£	£	£
Cost / Valuation				
As at 1 January 2025	956,348	900	55,879	1,013,127
Disposals	-	(900)	-	(900)
As at 31 December 2025	956,348	-	55,879	1,012,227
Depreciation				
As at 1 January 2025	284,556	900	55,879	341,335
Charge for the year	15,900	-	-	15,900
Eliminated on Disposal	-	(900)	-	(900)
As at 31 December 2025	300,456	-	55,879	356,335
Net Book Value				
As at 31 December 2025	655,892	-	-	655,892
As at 31 December 2024	671,792	-	-	671,792
				Restated
Tangible fixed assets (comparative)	Land & buildings	Motor vehicles	Furniture & equipment	Total
	£	£	£	£
Cost / Valuation				
As at 1 January 2024	956,348	900	55,879	1,013,127
As at 31 December 2024	956,348	900	55,879	1,013,127
Depreciation				
As at 1 January 2024	268,656	900	55,879	325,435
Charge for the year	15,900	-	-	15,900
As at 31 December 2024	284,556	900	55,879	341,335
Net Book Value				
As at 31 December 2024	671,792	-	-	671,792
As at 31 December 2023	687,692	-	-	687,692

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

12. Debtors

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General	Designated	Restricted		General	Designated	Restricted	
	fund	funds	funds		fund	funds	funds	
Gift Aid debtor	10,466	-	-	10,466	2,814	-	-	2,814
	10,466	-	-	10,466	2,814	-	-	2,814

13. Creditors falling due within one year

	Unrestricted			2025 Total funds £	Unrestricted			2024 Total funds £
	General	Designated	Restricted		General	Designated	Restricted	
	fund	funds	funds		fund	funds	funds	
Accruals and deferred income	18,738	-	-	18,738	3,630	-	-	3,630
Taxation and Social Security	1,151	-	-	1,151	775	-	-	775
Other Creditors	1,134	-	-	1,134	980	-	-	980
	21,023	-	-	21,023	5,385	-	-	5,385

14. Volunteers

In common with most charities, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

15. Analysis of net assets among funds

	Unrestricted			2025 Total funds £
	General	Designated	Restricted	
	fund	funds	funds	
Fixed Assets	-	655,892	-	655,892
Current Assets	179,971	6,546	13,657	200,174
Current Liabilities	(21,023)	-	-	(21,023)
Net Assets as at 31 December 2025	158,948	662,438	13,657	835,043

Analysis of net assets among funds (comparatives)

	Unrestricted			2024 Total funds £
	General	Designated	Restricted	
	fund	funds	funds	
Fixed Assets	-	671,792	-	671,792
Current Assets	131,923	4,283	16,056	152,262
Current Liabilities	(5,385)	-	-	(5,385)
Net Assets as at 31 December 2024	126,538	676,075	16,056	818,669

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

16. Movement in funds	Balance as at 01.01.2025 £	Income £	Expenditure £	Transfers £	Balance as at 31.12.2025 £
Restricted funds					
Missionary fund	7,474	347	-	-	7,821
Mission & Training fund	2,059	-	(82)	-	1,977
CAP Clients fund	2,904	-	-	(2,904)	-
Ministry Trainee fund	3,499	-	-	-	3,499
Mercy fund	120	-	-	(120)	-
Apprenticeship fund	-	360	-	-	360
	16,056	707	(82)	(3,024)	13,657
Unrestricted funds					
General	126,538	235,229	(207,477)	4,658	158,948
<i>Designated funds</i>					
Assets fund	510,444	-	(15,900)	-	494,544
Investment fund	161,348	-	-	-	161,348
Tots & Co fund	936	1,141	(1,249)	-	828
The Coffee Break Community Café fund	3,347	14,324	(10,319)	(1,634)	5,718
	802,613	250,694	(234,945)	3,024	821,386
Total funds	818,669	251,401	(235,027)	-	835,043

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

16. Movement in funds (comparatives)

	Balance as at 01.01.2024 £	Income £	Expenditure £	Transfers £	Balance as at 31.12.2024 £
Restricted funds					
Missionary fund	-	7,474	-	-	7,474
Mission & Training fund	2,579	175	(695)	-	2,059
CAP Clients fund	2,904	-	-	-	2,904
Ministry Trainee fund	7,624	-	(4,125)	-	3,499
Darnley Mill Church fund	-	-	-	-	-
Mercy fund	620	-	(500)	-	120
	<u>13,727</u>	<u>7,649</u>	<u>(5,320)</u>	<u>-</u>	<u>16,056</u>
Unrestricted funds					
General	149,041	218,183	(240,686)	-	126,538
<i>Designated funds</i>					
Assets fund	526,344	-	(15,900)	-	510,444
Investment fund	161,348	-	-	-	161,348
Tots & Co fund	657	1,281	(1,002)	-	936
The Coffee Break Community Café fund	1,575	12,623	(10,851)	-	3,347
	<u>838,965</u>	<u>232,087</u>	<u>(268,439)</u>	<u>-</u>	<u>802,613</u>
Total funds	<u>852,692</u>	<u>239,736</u>	<u>(273,759)</u>	<u>-</u>	<u>818,669</u>

Fund purposes:

Restricted funds:

The Missionary fund is used to provide financial support for those engaged in missionary activities, and includes the monthly offerings that are usually uplifted for missionaries and mission agencies on Sunday mornings and Thursday evenings. During the year ended 2024, the fund received a £nil transfer from the church's general fund to absorb the funds operating deficit.

The Mission and Training fund represents funds received to provide financial support for any church member wishing to undertake a study programme, a gap year or a short term mission trip.

The CAP (Christians Against Poverty) Clients fund represents grant funding received to support CAP clients.

The Ministry Trainee fund was established on the receipt of a donation during 2018 which is being used to provide financial support for ministry trainees that the church engages for a fixed term, typically one or two years.

The Mercy fund represents donations received to assist individuals in special need of short term financial help.

The Apprenticeship fund represents donations received to help with expenses towards any apprentices we train.

Greenview Church

Notes to the Financial Statements for the year ended 31 December 2025

16. Movement in funds (cont'd)

Fund purposes:

Designated funds:

The Fixed Asset fund represents the net book value of the charity's property and furniture and equipment, distinguishing their value from unrestricted funds immediately available for use.

The Investment fund represents the value the charity originally invested into the investment property which is detailed in Note 2.

The Tots & Co fund represents income and expenditure specific to the activities of Tots & Co.

The Coffee Break Community Café fund represents income and expenditure specific to the activities of the Café. During the year ended 2024, the fund made a £nil transfer to the church's general fund as a donation.

Unrestricted funds:

The General fund is for all income and expenditure relating to the primary focus activities of the charity.