

Auldhouse Community Church

Trustees' Annual Report and Financial
Statements

For the year Ended 31st December 2025

Scottish Charity Number: SC001443

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Trustees' Annual Report

The trustees are pleased to present their report and financial statements for the year ended 31st December 2025.

The report has been prepared in accordance with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the charities Accounts (Scotland Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102)) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1 January 2019)

Reference and Administrative Information

Charity Name Auldhouse Community Church

Also Known As ACC

Scottish Charity Number SC001443

Principal Office 51 Netherauldhouse Road
Glasgow
G43 2XG

Website www.auldhousecommunitychurch.org

Trustees at date of approval of the report
Alison Devenish
Anne Lewis
Peter Marriott
Adrian Smith
David Smith (Treasurer)
Chris Stewart (Chair)

No other trustees served during the period of the financial statements

Leadership Team Stuart Blythe
Alison Devenish
Davie Harper
Linzi Harrow
David McNaught
Shahrazad Shamzedin
Aileen Watson

Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent, ME19 4JQ
Solicitors	Holmes Mackillop 109 Douglas Street Glasgow G2 4HB
Independent Examiner	Margaret Birse Tangram Accounting 23 Clark Avenue Linlithgow EH49 7AP

Structure, Governance and Management

Governing Document

Auldhouse Community Church is a Scottish Charity (SC001443) established by a Deed of Trust, with the most recent amendments to the Trust Deed being made in April 2014. The church has been a registered charity since 19th July 1993.

Appointment of Trustees

Trustees are nominated from the membership of the church by the leadership team of the church and intimated to members of the trust at an Annual General Meeting or Special General Meeting of the members. Nominations are approved at the meeting by a show of hands. There must be at least three, but not more than seven trustees.

Organisational Structure

The church is independent and congregational in polity. The day to day running of the church is delegated by the trustees to the leadership team and deacons.

Key management personnel

The trustees consider themselves along with the deacons as being in charge of directing and controlling the charity. No remuneration was paid to the trustees or deacons during the year.

Day to day management of the charity is delegated to the Leadership Team and our pastor Stuart Blythe.

Independent Examiner

Margaret Birse CCFA CIPFA (affil) FCIE of Tangram Accounting. The trustees recommend that she remain in office as independent examiner until further notice.

Objectives and Activities

Charitable Purpose and Aims

The charitable objects of the church are to advance the Christian Faith in accordance with the Statement of Faith set out in the schedule annexed to the Deed of Trust of the church.

We seek to build each other up in the Christian Faith and to demonstrate the love of God and the good news of Jesus Christ in both word and action. The aim of the church is that we seek to be 'changing lives and changing communities' as people hear God's word and see the practical outworking of our faith as we serve our local communities and support Christian missions to communities in Glasgow, Scotland and beyond.

Activities

During the course of 2025 our focus has shifted towards planning for sustainable growth and exploring new ways to deliver on our mission of "changing lives and changing communities". Led by our pastors Dr Stuart Blythe and Davie Harper our worship and prayer has focused on a number of themes which aim to strengthen the spiritual life of our members and challenge us to consider what ministries God is calling us to focus on.

Learning streams have been a new addition to ACC's life. They are short (six-week) focused groups that meet to learn, discuss, and develop our understanding of key and current issues related to the Christian faith. Topics can range from caring for our mental health and the nature of worship to exploring the meaning, nature, and relevance of a particular doctrine.

During the year our ministries included Sunday morning worship, Kids' church (Sunday School), Auldhouse Youth including Tuesday night clubs, prayer, Community Foodbank, Community Walking group and the Parent and Toddlers group.

The Scottish Hub of Westminster Theological College, with ACC acting as host church, continued to meet weekly in the building during the academic year. In addition, other groups rented the building, or parts of it, for various activities from fitness to worship.

There is a growing sense of purpose and optimism under Stuart and Davie's leadership. In the coming year we will develop our approach to the mission and ministry of the church. This will include looking at ways to grow our numbers with people who need to find a non-judgemental place to belong where Jesus is the centre. Developing a shared understanding of what we are trying to achieve as a Church. To help the members of the congregation find meaningful and helpful ways to develop and deepen their individual spirituality. We will also be looking at how to optimise our legal structure and accommodation to enable the delivery of our mission and ministry.

Achievements and Performance

Leadership and Governance

The Leadership Team, Trustees and Deacons continued to meet throughout the year. The trustees focused on the governance of the church including regular discussion with senior pastor Stuart to support his leadership role.

The Leadership Team addressed the spiritual and pastoral welfare of the church. In particular, emphasis was placed on the importance of pastoral care and supporting the spiritual and practical needs of the church family. New approaches to community outreach were developed including delivery of small gifts to local households at Easter and Christmas. These were warmly welcomed by our surrounding community with many positive comments received.

Our Deacons led on the maintenance and some significant enhancements to the upkeep and fabric of the church and its grounds. A major repair to the church front steps was completed and a number of enhancements made to heating and lighting. A particular mention also for the efforts of our pastor Davie Harper who led and personally delivered a welcome makeover to the look and feel of our foyer and café area.

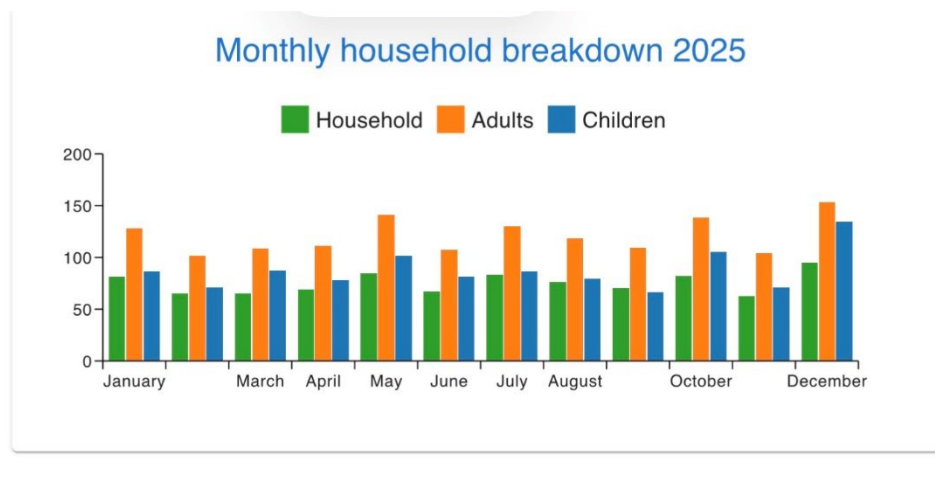
The AGM was held in the church on 14 May 2025. Treasurer David Smith presented draft accounts at the meeting and ministry reports were discussed and a vote of thanks given to all who contributed to the life of the church. The trustees signed off the final accounts and annual report on the 9th of April 2025.

The church continues to help many people and groups in need through its foodbank and community fund. This work was supported by donation from the Mary Brown Memorial Trust (Scottish Charity No. SC048591) along with grants and donations from a number of organisations and individuals.

Foodbank and Community Engagement

Between January to December 2025 we gave out 2,493 food parcels to support families and individuals across the community. December was our busiest month with 283 parcels given out. On average 190 parcels were given out each month. The months of April July August and October are particularly busy, seeing an increase over school holidays. We are exploring if there are further ways we can help over this time.

Full Yearly Breakdown:



Food prices over the last 12 months have increased, resulting in the cost of every food parcel rising to £14.50 for a basic food parcel for one person. The total cost of food parcels distributed has been valued at £36,148 for accounting purposes.

For operational reasons Locavore had to move their warehouse to the west of Glasgow Airport. We had previously benefitted from fresh produce donations from them but due to the move this was no longer viable. We now buy fresh produce on a weekly basis, increasing the cost of food purchases costing us to around £3,500 per year.

Community engagement is a big part of our Roma our Community Workers role. We are very grateful for the financial support and food donations we are receiving towards the work of the Foodbank. Pollokshaws Area Network Meeting committee runs on a Tuesday evening every 8 weeks. Here Roma meets and discusses how we are doing at the foodbank and any challenges we face. This meeting is chaired by Councillor Sean Ferguson and one of his team Heather McMillan responsible for the Newlands and Auldburn Area Partnership funding. Sean and Heather have both come in our foodbank seeing the work we do and the way we engage with the community. There were both absolutely delighted. This engagement has helped us to secure funding of £6,650 from Glasgow City Council which has helped tremendously towards the purchase of food and supplies. Other attendees include Pollokshaws Community Hub, local churches, Pollokshaws Library, and Disability Scotland and the DWP. This meeting has been invaluable in raising the profile of the foodbank and also in finding out what additional support and activities that are available in the area on a weekly basis which we now advertise and pass on to clients of the foodbank.

In January, we ran a six-week cookery course funded by NHS Healthy Eating Programme. This free event, led by a professional cook, provided weekly instruction to six participants, teaching them how to prepare healthy meals with reduced sugar and salt.

Roma has worked closely with the St Vincent De Paul Befriending Charity for the last 2 years and referred foodbank clients to them who benefit from their support. St Vincent de Paul also provide foodbank donations every week for which we are very grateful.

Roma engages with a wide range of food support charities, working closely with them by assisting at local events, speaking with staff and members and inviting them to visit our foodbank to observe the work we do. This engagement has significantly contributed to securing a substantial increase in food donations. In total the value of food donations received during 2025 was in the region of £28,000. We receive weekly, monthly, and yearly donations from numerous local organisations, which are greatly appreciated and essential to meeting current needs. We also receive a significant number of individual donations which we are extremely grateful. We would like to acknowledge the following organisations in particular for their support. Auldhouse Community Church members, Prayas, Eastwood Parish Church, Lidl Giffnock, Morrisons, Newlands Bakery, Greggs, Hill Park Secondary, Tinto Primary, Langside Primary, St Ninians High School, Pets at Home Pet food donations, Pets n Vets, Prime Football Giffnock, Costa Coffee Pollokshaws, Methodist Church Pollokshaws, St Vincent de Paul, Enterprise Giffnock.

Monetary donations were also provided from a number of organisations and individuals. We have recorded over £19,000 in cash donations this year. We sincerely thank all those who donated for their continued support.

We estimate that the total costs of operating the foodbank in 2025 were in excess of £55,000. We received monetary and in kind donations of around £47,000 during the year. This highlights the importance of the support we received during the year without which it would not be possible for the church to operate the foodbank.

Other community engagement during the year included the Toddler group which recommenced during the course of the year on Thursday mornings. We are very grateful to the volunteers who make it possible to operate this group which is very well attended.

Our community Walking group operates on a Tuesday morning which aims to enable community involvement and help combat loneliness and isolation. It is well attended with typically 9-15 people every week from both the church and the wider local community. The walks are followed by engaging conversation and a shared community lunch.

Our church building is also made available for community groups to use. These include the Church of The Risen Christ, who hold two services per month, and a yoga and a pilates group that meets weekly and a dance class which has recently started.

Youth and children's work

Kids Church: Our Associate Pastor Davie Harper has built on the good work of our volunteer team in the last couple of years. One key change this year has been replacing our Sunday Kids Church resource with Energize. This resource meets our church's needs while also supporting our engagement with young people through Unplugged, Breakout, and school chaplaincy. The advantages of Energize over our previous resource include:

- It is aimed specifically at a UK audience.
- Lessons can be tailored to each group.
- There are no limits on the number of leaders who can access the materials.
- All this is available at the same cost as before.

We have also reorganized Kids Church classes around the building to create more suitable spaces for the children. This change has been successful and well received. Additionally, we have increased the number of volunteers serving in Kids Church, making the program more sustainable, and hope to continue growing this team in the coming months. We regularly have 30+ young people coming to church on a Sunday and a similar number coming to our midweek Unplugged and Breakout ministries.

Youth Fellowship: We are preparing to launch a new Youth Fellowship to nurture the faith of our older youth. This will run on Sunday evenings, and several members of the congregation have already volunteered to help deliver it. In the long term, I hope the young people themselves will take the lead, shaping discussions around issues relevant to their daily lives. As part of this initiative, we plan to take the youth to Magnitude, a worship-focused event for secondary school-aged children, giving them the opportunity to experience a broader range of Christian expression.

Chaplaincy: We are currently involved in chaplaincy at Hillpark and Tinto Primary Schools. Davie Harper attends Hillpark School weekly and Tinto Primary approximately once a month. This work is aimed at building relationships with local children and inviting them to Breakout and Unplugged.

Davie has recently started a weekly Bible study on Wednesdays at Hillpark with three students, with support from the RE teacher. The hope is to develop similar initiatives in both schools as part of our broader chaplaincy work, though it is still early days.

Safeguarding

Safeguarding continues to be a key priority. We are committed to creating the safest and most affirming environment for all our children, as well as for those who lead in these areas. Safeguarding is part of the wider ministry of care for everyone at ACC.

Earlier this year, Davie organized training for all volunteers in our children's ministries. This was well received and provided an opportunity to reset aspects of our church culture. While further tweaks and changes to ministry practices may be needed in the coming months, these should be welcomed as part of our commitment to proper care. We are also in the process of establishing a safeguarding panel to ensure that difficult decisions do not fall on a single person. Work continues in this vital area.

Prayer and Worship

Prayer remains an important focus in the life of the Church. In the past year we have held bi-monthly prayer meetings. These take place at different times and in different locations to encourage participation. This includes Sunday morning prayer breakfasts and mid-week gatherings in peoples homes. We also had a prayer day with a number of prayer stations available in different rooms of the Church. Prayer is offered regularly in our services and at the end of our services. The opportunity for people to receive prayer has also been included as part of our Communion services and has been well received.

Sunday worship continues to involve wide participation managed through Church Suite. This includes those who pray, lead, sing, preach, prepare communion, lead our Kid's Church, and do children's talks. Jane Madden continues to give administrative support in this area with other individuals responsible for populating specific rotas. We now operate with 5 worship leaders supported by a variety of musicians and singers with AV support.

There have been very good attendances at our Sunday worship services necessitating the bringing in of extra seats and requiring us to consider ways in which we can expand what we offer to more people. We regularly have visitors with a number of people choosing to return and attend regularly. In the last year this has been a growth point in the life of the Church. Special services such as a Carol Service have been well received and well attended by people from our week day groups and the wider community.

Our preaching programme is organised and delivered now primarily by our Senior Pastor Stuart Blythe. Our Associate Pastor David Harper also preaches regularly and we continue to invite members of the congregation and guests to preach on different occasions in order to encourage variety and diversity.

As one of our "learning streams" we offered a Sunday night program of studies and discussion around the topic of worship. Guests brought a variety of perspectives on a wide range of approaches to worship. These "Sunday Nights at 51" had a good regular attendance.

Deacons

The Deacons (Sara Craig, Andy Watson, Pam Duffin and John Bertram, with the support of Paul Madden) put in a huge amount of work and continued to ensure that the practical needs of the church were met, including maintenance of the fabric of the building, cleaning, landscape maintenance and technical support for the admin of the church as well as our audio-visual equipment. The deacons also ensured the church is accessible to visitors and hires, ensured seating was in place for worship and, very importantly, that provisions were in place for Communion twice per month.

During the past year, significant expenditure was required for repairs to the external steps, along with essential guttering and roofing works. Upgrades to the heating system are currently in progress, and a series of health and safety improvements were undertaken during the course of the year.

Other community and missions work

Interest in both local and international missionary work was continued through the support of five Christian mission organisations: Glasgow City Mission, Leprosy Mission Scotland, Tear Fund Scotland, Scripture Union Scotland and Glasgow Street Pastors.

We continue to be an active member of the Scottish Network of Churches and have benefitted from being part of the network particularly the support they provide to our new pastors.

WTC Scotland Hub

The WTC Scotland Hub is now in its 5th year and continues to establish its presence as a interdenominational theological college offering part-time university validated degree programmes in Kingdom Theology. We held theology events in Glasgow, Aberdeenshire, and online and our Hub Director continues to meet with church and ministry leaders to promote WTC. Entering the 25/26 academic year, the Scotland Hub stands as the third largest Hub in the UK with 22 students studying across all levels: CertHE, BA, GradDip and MA. Students come from a variety of church backgrounds and locations, where several churches are partnering with us by part-funding students from their churches to study with us. Thanks to the Mary Brown Trust, we were able to offer financial bursaries to a few students to enable their studies. Through partnering with WTC, ACC is having an impact in training people for the work of the Kingdom across Scotland.

Financial Review

Principal Funding Sources and Financial Position

The church receives its normal funding from church members by way of weekly offerings and Gift Aid donations together with the associated Gift Aid.

Total income for the year has increased from £185,151 to £198,169. This is mainly due to an increase in donations to the general fund.

Total expenditure for the year has increased from £164,323 in 2024 to £222,185 this year. This is mainly due to the increase in staff costs now that key employees have been engaged. This year staffing and overhead costs have been allocated to the Foodbank Fund to show the full cost of running the foodbank from the church.

Per the Statement of Financial Activities, the church reported a net deficit for the year of £24,016 (2024: surplus of £20,828). However, there was a small net surplus in the General Fund of £1,550 (2024: a surplus of £53,255), with the majority of the deficit for the year being the depreciation of the fixed assets. At 31st December 2025 the church had total funds of £624,754 (2024: £648,770) of which £339,433 (2024: £361,278) was tied up in Fixed Assets consisting mainly of our buildings.

Reserves Policy

It is a policy of the trustees to maintain unrestricted funds (i.e. funds not committed or invested in fixed assets) at a level equating to approximately six months of budgeted unrestricted expenditure. This should ensure that the church has sufficient funds to maintain the church's ongoing work, allowing for the variance in the timing of income and expenditure and any unexpected expenses. This policy would equate to reserves of £87,000 given the budgeted expenditure for 2026. Reserves are currently £271,901 (2024: £266,952). This is over three times the level defined by our policy.

The trustees will be reviewing the reserves policy and the level of reserves currently held, to ensure that they are making best use of the funds with which they have been entrusted.

Grant Making Policy

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

Risk Management

The trustees assess the major risks to which the church is exposed on an ongoing basis and take action and establish procedures to mitigate those that are identified as a result of these reviews. The principal risks identified by the trustees are assessed as follows:

- Physical safety and security of building users
- Inadequate protection of vulnerable users
- Reputational impact of acts or omissions of staff or members such as those relating to the use of social media
- Inappropriate stewardship of finances and budgetary management.

The trustees' report was approved by the board on 29th March 2026 and signed on their behalf by:

Chris Stewart

Chris Stewart (Chairperson and Trustee)

Independent Examiner's Report

To the trustees of Auldhouse Community Church

I report on the statement of account of the charity for the year to 31st December 2025, as contained in this document, the financial statements for which are set out on pages 15 to 29.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements 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 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 any 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 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 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts RegulationsHave 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.

Margaret Birse

Date: 31st March 2026

Margaret Birse CCFA CIPFA(affil) FCIE
Tangram Accounting
23 Clark Avenue, Linlithgow, EH49 7AP

Statement of Financial Activities

For the year ended 31st December 2025

		2025				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated Fixed Assets			General	Designated Fixed Assets		
Notes		£	£	£	£	£	£	£	£
Income and Endowments from:									
Donations and Legacies	3	130,512	-	46,704	177,216	110,585	-	54,294	164,879
Charitable Activities	4	15,877	-	-	15,877	14,617	-	-	14,617
Other Trading	5	82	-	-	82	129	-	-	129
Investments (interest receivable)	6	4,994	-	-	4,994	5,526	-	-	5,526
Total Income		151,465	-	46,704	198,169	130,857	-	54,294	185,151
Expenditure on:									
Raising Funds	7	-	-	-	-	269	-	-	269
Charitable Activities	8	145,423	21,845	54,917	222,185	77,333	27,314	59,407	164,054
Total Expenditure		145,423	21,845	54,917	222,185	77,602	27,314	59,407	164,323
Net Income/ (expenditure)		6,042	(21,845)	(8,213)	(24,016)	53,255	(27,314)	(5,113)	20,828
Transfers between funds		(4,492)	-	4,492	-	-	-	-	-
Net movement in funds	17	1,550	(21,845)	(3,721)	(24,016)	53,255	(27,314)	(5,113)	20,828
Funds Brought Forwards		283,714	361,278	3,778	648,770	230,459	388,592	8,891	627,942
Total Funds carried forwards		285,264	339,433	57	624,754	283,714	361,278	3,778	648,770

All income and expenditure derive from continuing activities

The notes on pages 17 to 29 form an integral part of the financial statements

Balance Sheet

At 31st December 2025

		2025				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	Notes	General £	Designated Fixed Assets £	£	£	General £	Designated Fixed Assets £	£	£
Fixed Assets									
Tangible Assets	13		339,433		339,433		361,278		361,278
Total Fixed Assets		-	339,433	-	339,433	-	361,278	-	361,278
Current Assets									
Debtors	15	14,486		685	15,171	7,378	-	446	7,824
Cash at bank and in hand		274,189		(628)	273,561	279,206	-	3,332	282,538
Total Current Assets		288,675	-	57	288,732	286,584	-	3,778	290,362
Liabilities									
Creditors: Amounts falling due within one year	16	3,411	-	-	3,411	2,870	-	-	2,870
Net Current Assets or Liabilities		285,264	-	57	285,321	283,714	-	3,778	287,492
Total Assets less current liabilities		285,264	339,433	57	624,754	283,714	361,278	3,778	648,770

The notes on pages 17 to 29 form an integral part of these financial statements.

The financial statements were approved by the trustees on 29th March 2026 and signed on their behalf by:

David Smith

David Smith (Treasurer and Trustee)

Notes to the financial statements

For the year ended 31st December 2025

1. Accounting Policies

(a) Basis of Preparation and assessment of going concern

The financial statements have been prepared in accordance with the charity's Deed of Trust, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Act 2006 (as amended) and the Charities SORP (FRS102) (Accounting and Reporting by Charities: 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 (FRS102), as amended for accounting periods commencing from 1 January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

The charity is a public benefit entity as defined by FRS102.

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include *designated funds* where the trustees, at their discretion, have created a fund for a specific purpose, and set funds aside out of general funds. These funds can be undesignated by the trustees if required.

Restricted funds and funds are funds which are to be used in accordance with specific restrictions imposed by the donor or as a result of a fundraising appeal.

Further details of the funds are disclosed in notes 17 and 18

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt.

Other donations are recognised when the charity has been notified of the donation, and there are no conditions that require the income to be deferred.

Legacies are recognised on a case-by-case basis depending on the information received. Where the charity has been notified of a distribution, the amount is known and the receipt is probable, the amount is recognised as income. Where the amount is not known the legacy is treated as a contingent asset.

Gift Aid is recognised when the associated gift is recognised, the donor has completed a Gift Aid declaration and the amount of gift aid recoverable can be measured reliably. Gift Aid recoverable is allocated to the same fund as the associated donation.

Investment income in the form of interest is included when receivable and the amount can be measured reliably. The is usually on notification of the interest paid or payable by the bank.

Donations of goods for distribution are recognised at a value of £1.70 per kg of food distributed, when the food is distributed to our beneficiaries.

(d) 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.

All expenditure is reported by natural classification, rather than by activity.

Grants and donations payable are payments to a third party in furtherance of the charitable purposes of the church. In the case of unconditional grants and donations, this is accrued once the recipient has been notified of the award.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Tangible Fixed Assets

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net of any depreciation and any impairment losses. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets, less any residual value, over their useful lives at the following rates:

Heritable Property	Over 30 years (3.33% straight line)
Plant and Equipment	Over 4 years (25% straight line)
Fixtures and Fittings	Over 4 years (25% straight line)

The Revaluation Reserve in Note 16, represents a gain arising from the revaluation of the charity's heritable property at 31st December 2017. In line with the charity's depreciation policy on heritable property, the Revaluation Reserve is being amortised over 30 years.

The charity's policy on revaluation of heritable property is that it will be revalued every 10 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

(g) Basic Financial Instruments

The church only has basic financial assets and liabilities, and are accounted for as follows:

Cash and Bank Deposits:

- Cash value held

Debtors (including trade debtors and loans receivable):

- Settlement amount after trade discounts
- Amount advanced by the charity

Creditors (including trade creditors and loans payable)

- Settlement amount after any trade discounts (provided normal credit terms apply)
- Amount advanced to the charity

Basic financial assets and liabilities are measured on initial recognition at the amount receivable or payable adjusted for any related transaction costs.

Current assets and current liabilities are measured at the cash or other consideration expected to be paid or received and discounted.

(h) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(i) Pension Contributions

Defined contribution pension payment are made under the auto-enrolment scheme, at the rates defined in the scheme and are charged as an expense as they fall due. The charity uses NEST for its pension scheme.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a regular basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Analysis of Donations

	Notes	2025				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated Fixed Assets			General	Designated Fixed Assets		
		£	£	£	£	£	£	£	£
Gift Aid offerings and donations		86,525	-	2,650	89,175	76,885	-	1,219	78,104
Income tax recovered		22,465	-	962	23,427	19,886	-	705	20,591
Other donations		18,185	-	5,025	23,210	11,201	-	13,842	25,043
Cash donations		3,337	-	1,198	4,535	2,613	-	1,600	4,213
Grants		-	-	9,125	9,125	-	-	9,498	9,498
Donated Goods for Distribution		-	-	27,744	27,744	-	-	27,430	27,430
Total Donations and Legacies		130,512	-	46,704	177,216	110,585	-	54,294	164,879

4. Analysis of Income from Charitable Activities

		2025				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated Fixed Assets			General	Designated Fixed Assets		
		£	£	£	£	£	£	£	£
Hall Lets		5,535	-	-	5,535	4,250	-	-	4,250
WTC Fees		10,342	-	-	10,342	9,926	-	-	9,926
Youth Club Fees		-	-	-	-	80	-	-	80
Youth Club Outings		-	-	-	-	361	-	-	361
Total Charitable Activities		15,877	-	-	15,877	14,617	-	-	14,617

5. Analysis of Income from Other Trading

	2025				2024			
	Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated Fixed Assets			General	Designated Fixed Assets		
	£	£	£	£	£	£	£	£
Youth Tuck Shop	82	-	-	82	129	-	-	129
Income from Other Trading	82	-	-	82	129	-	-	129

6. Analysis of Income from Investments

	2025				2024			
	Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated Fixed Assets			General	Designated Fixed Assets		
	£	£	£	£	£	£	£	£
Bank Interest	4,994	-	-	4,994	5,526	-	-	5,526
Total Investment Income	4,994	-	-	4,994	5,526	-	-	5,526

7. Analysis of Cost of Raising Funds

	2025				2024			
	Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated F.A			General	Designated F.A		
	£	£	£	£	£	£	£	£
Tuck shop stock	-	-	-	-	269	-	-	269
Total Cost of Raising Funds	-	-	-	-	269	-	-	269

From January 2025, there is no income from the youth group tuck-shop. As a result, the expenditure on tuck, is now reported as part of Youth Work expenses.

8. Analysis of Cost of Charitable Activities

	Notes	2025				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated F.A.			General	Designated F.A.		
		£	£	£	£	£	£	£	£
Staff Costs	11	98,085	-	12,840	110,925	28,967	-	16,231	45,198
Job Ad & Relocation Fees		-	-	-	-	6,250	-	-	6,250
Premises Costs		20,415	-	5,195	25,610	21,464	-	6,816	28,280
Running Costs		17,834	-	444	18,278	12,658	-	124	12,782
Independent Examination Fees		1,030	-	-	1,030	990	-	-	990
Depreciation		-	21,845	-	21,845	-	27,314	-	27,314
Sunday School		572	-	-	572	567	-	-	567
Youth Work									-
Expenses		1,117	-	-	1,117	732	-	-	732
Youth Activities & Outings		479	-	-	479	819	-	-	819
Community Support									-
Foodbank - food		-	-	8,404	8,404	-	-	8,175	8,175
Donated Food Distributed		-	-	27,744	27,744	-	-	27,430	27,430
WTC Scottish Hub (excluding salary & bursary costs)									
Miscellaneous		633	-	-	633	-	-	-	-
WTC Hub Library		-	-	290	290	-	-	391	391
Grants Payable	9	5,258	-	-	5,258	4,886	-	240	5,126
Total Charitable Expenditure		145,423	21,845	54,917	222,185	77,333	27,314	59,407	164,054

9. Project Fund Expenditure

	WTC Hub 2025				Foodbank 2025			
	Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	WTC Designated	Designated F.A.			General	Designated F.A.		
	£	£	£	£	£	£	£	£
Salaries	8,690	-	-	8,690	-	-	12,840	12,840
Staff Travel Expenses	262	-	-	262	-	-	-	-
Staff Development	180	-	-	180	-	-	-	-
Grants & Bursaries	1,000	-	-	1,000	-	-	-	-
Utilities	640	-	-	640	-	-	2,052	2,052
Property Costs	2,235	-	-	2,235	-	-	3,143	3,143
IT Costs	-	-	-	-	-	-	373	373
Speaker Honoraria	-	-	-	-	-	-	-	-
WTC Hub Library	-	-	290	290	-	-	-	-
Running Costs	734	-	-	734	-	-	-	-
Pastoral Care	-	-	-	-	-	-	71	71
Food purchased	-	-	-	-	-	-	8,404	8,404
Donated Food Distributed	-	-	-	-	-	-	27,744	27,744
	13,741	-	290	14,031	-	-	54,627	54,627

The unrestricted fee, received from Westminster Theological College of £10,342 is used to cover the unrestricted costs allocated to the WTC Hub.

10. Grants Payable

	Notes	2025				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated			General	Designated		
		£	£	£	£	£	£	£	£
Grants Payable to:									
Charities and Institutions									
Compassion UK		308	-	-	308	336	-	-	336
Tearfund Scotland		500	-	-	500	500	-	-	500
Leprosy Mission Scotland		500	-	-	500	500	-	-	500
Glasgow City Mission		500	-	-	500	500	-	-	500
Scripture Union Scotland		500	-	-	500	500	-	-	500
Glasgow Street Pastors		500	-	-	500	500	-	-	500
Scottish Network Churches		1,200	-	-	1,200	-	-	-	-
Teen Range		250	-	-	250				
Scottish Christian Alliance		-	-	-	-	-	-	-	-
Hillpark Chaplancy		-	-	-	-	50	-	-	50
Tinto Primary		-	-	-	-	-	-	-	-
Total Grants to Institutions		4,258	-	-	4,258	2,886	-	-	2,886
Grants to Individuals									
Rent Support		-	-	-	-	-	-	240	240
Bursaries for WTC		1,000	-	-	1,000	-	-	2,000	2,000
Total Grants Payable		5,258	-	-	5,258	2,886	-	2,240	5,126

11. Trustee and Related Party Transactions

No trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: nil)

No trustees were reimbursed expenses (2024:nil)

During the year, the charity received unrestricted donations totalling £15,195 (2024 £10,735) from trustees and related parties. In addition, the church received donations from The Mary Brown Memorial Trust totalling £2,500. Two trustees of the church, David Smith and Chris Stewart are also trustees of the Mary Brown Memorial Trust.

There were no other related party transactions.

12. Staff Numbers and Costs

					2025	2024
Staff Numbers					4	3
Employment Costs						
						£
Wages & Salaries					100,506	42,625
Employer NIC					-	-
Employer Pension Costs (salary Sacrifice)					7,828	2,573
					108,334	45,198

No employee received remuneration greater than £60,000 in the period.

The remuneration of key management personnel during the year was nil (2024: nil)

13. Tangible Fixed Assets

	Notes				
				2025	
		Heritable Property £	Plant & Equipment £	Fixtures & Fittings £	Total £
Cost					
At 1 January 2025		490,000	111,381	10,110	611,491
Additions					-
At 31 December 2025		490,000	111,381	10,110	611,491
Depreciation & Impairment					
At 1 January 2025		134,600	105,792	9,821	250,213
Depreciation charged in year		15,967	5,589	289	21,845
At 31 December 2025		150,567	111,381	10,110	272,058
Carrying Amount					
At 31 December 2024		355,400	5,589	289	361,278
At 31 December 2025		339,433	-	-	339,433

14. Heritable Property

Following reinstatement of the accruals basis of accounting for the year ended 31 December 2017, the church's property was brought into the financial statements at 1st January 2016, at its previously agreed valuation of £350,000 less accumulated depreciation of £31,818. Having obtained guidance from Ryden Chartered Surveyors regarding the valuation of the church's heritable property, the trustees agreed at 31st December 2017, a valuation of £490,000 on the basis of the heritable property's use as a church over its remaining estimated useful life of 30 years.

15. Debtors

	Notes	2024				2025			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated			General	Designated		
		£	£	£	£	£	£	£	£
Gift Aid		11,777	-	685	12,462	5,584	-	446	6,030
Utilities		2,709	-	-	2,709	1,764	-	-	1,764
Other		-	-	-	-	30	-	-	30
Total Debtors		14,486	-	685	15,171	7,378	-	446	7,824

16. Creditors: amounts due within one year

	Notes	2024				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated			General	Designated		
		£	£	£	£	£	£	£	£
HMRC (PAYE)		1,358			1,358	1,280	-	-	1,280
Pension Due		690			690	600	-	-	600
Supplies Expenses Due		207			207				
Electricity		126			126	-	-	-	-
Total Creditors		2,381	-	-	2,381	1,880	-	-	1,880
Accruals									
IE Fee		1,030			1,030	990	-	-	990
		1,030	-	-	1,030	990	-	-	990

17. Fund Movements

	Balance at 01/01/2024	Income	Expenditure	Transfers	Balance at 31/12/2024	Income	Expenditure	Transfers	Balance at 31/12/2025
	£	£	£	£	£	£	£	£	£
Restricted Funds									
Community Fund - Foodbank	8,119	48,544	(53,232)	-	3,431	46,704	(54,627)	4,492	-
Library Costs	488	250	(391)	-	347	-	(290)	-	57
Christmas Meal Appeal	284	-	(284)	-	-	-	-	-	-
Restricted WTC	-	5,500	(5,500)	-	-	-	-	-	-
Total Restricted Funds	8,891	54,294	(59,407)	-	3,778	46,704	(54,917)	4,492	57
Unrestricted Fixed Asset Funds									
Designated Fixed Asset Fund	249,438	-	(22,648)	-	226,790	-	(17,179)	-	209,611
Revaluation Reserve	139,154	-	(4,666)	-	134,488	-	(4,666)	-	129,822
Total Fixed Asset Funds	388,592	-	(27,314)	-	361,278	-	(21,845)	-	339,433
General Funds	217,763	120,361	(69,743)	(1,429)	266,952	141,041	(130,281)	(5,811)	271,901
Designated Group Funds									
WTC (previously reported as restricted)	12,696	9,926	(5,860)	-	16,762	10,342	(13,741)	-	13,363
Youth Work	-	570	(1,999)	1,429	-	82	(1,401)	1,319	-
Total Designated Group Funds	12,696	10,496	(7,859)	1,429	16,762	10,424	(15,142)	1,319	13,363
Total Unrestricted Funds	619,051	130,857	(104,916)	-	644,992	151,465	(167,268)	(4,492)	624,697
Total Charity Funds	627,942	185,151	(164,323)	-	648,770	198,169	(222,185)	-	624,754

18. Purpose of Funds

Restricted Funds

Community Fund- Foodbank	Represents gifts and grants given towards the foodbank and associated work. The transfer into this fund of £4,492 represents the contribution from church funds towards the operation of the foodbank.
Library	Represents funds to buy resources for the WTC library
Christmas Meal Appeal	Represents funds provided to provide a Christmas Meal
Restricted WTC	Represents funds gifted specifically for the Westminster Theological Centre

Unrestricted Funds

Designated Fixed Asset Fund	Together with the Revaluation Reserve represents the net book value of the church's heritable property.
General Fund	Represents the unrestricted general funds available to the trustees to use at their discretion for any of the purposes of the charity.

Designated Group Funds

WTC	Represents funding received from the Westminster Theological Centre (Registered with the Charity Commission for England and Wales - Charity No. 1123573) for the provision of theological courses. Expenditure costs include the employment costs of the Hub Director and bursaries paid to students.
Youth Work	Represents the income and expenditure associated with activities for young people. This fund does not include the salary costs of the youth worker. The transfer of £1,319 into this fund from the General Fund represents the contribution towards youth work expenses from General Funds.

19. Operating Leases

The church has an operating lease in place for a photocopier. It is in place for a period of 63 months from September 2024.

	2025 £	2024 £
Within one year	786	786
Between two and five years	1,380	2,166
	2,166	2,952