

Mossvale Community Church

Scotland · Charity number SC034871

Details

Status	Active
Legal form	Unincorporated association
Registered	2003-10-28
Register	View on the OSCR register

Contact

Address	60 Greenock Road Paisley Renfrewshire PA3 2LE
Website	www.mossvalecommunitychurch.co.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We are a non-denominational, family church in the north of Paisley. The organisation is supervised by a Management Team of Pastors, Elders and Office Bearers. We are a diverse congregation of all ages, backgrounds, and nationalities. Our services incorporate contemporary worship and Biblical teaching. But Church is much more than Sunday services. Our Community Hall and Cafe are the hub of our activities. Teams of volunteers facilitate groups and events for all ages and interests. The Mossy Cafe is open to the public, providing a warm and welcoming environment and affordable food and drink. 'Clothed In Love' is our anti-poverty initiative, distributing pre-loved children's clothing to vulnerable families in Renfrewshire. Refugee-assisting charity 'Sewing2gether All Nations' is based within our premises. We also work alongside Rescue Aid Mission, a charity based in Ghana, where we have built a church 'Mossvale Community Sanctuary' and sponsor 'Mossy International Primary School'.

Beneficiaries: 'Children or young people','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: The purpose of our church is to glorify God and manifest His character to our community by: - Worship of the Triune God through Jesus Christ. - Building individual members to full maturity in Christ. - Emphasising an 'every member ministry' based on individual spiritual gifts. - Building strong family relationships as the foundation of society. - Training our children, by our God given rights, in the grace and law of Jesus Christ. - Ministering to one another's physical and spiritual needs through fellowship among those in the Body of Christ, His Church. - Sharing our faith in Christ with non-believers both locally and

worldwide.

Geography

- **Main operating location:** Renfrewshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

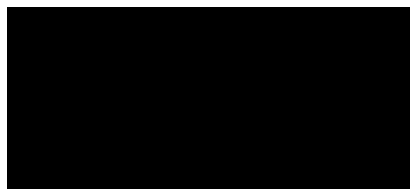
Period end	Income	Expenditure	Assets	Employees
2025-03-31	£239,814	£244,919	-	1
2024-03-31	£256,870	£305,053	-	2
2023-03-31	£323,757	£281,042	-	2
2022-03-31	£281,664	£225,339	-	2
2021-03-31	£194,650	£195,469	-	2

Accounts

CHARITY REGISTRATION NUMBER: SC034871

Mossvale Community Church
Unaudited Financial Statements
31 March 2025

ANDREW WILSON BA CA
Chartered accountants



Mossvale Community Church

Financial Statements

Year ended 31 March 2025

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Mossvale Community Church

Members' Annual Report

Year ended 31 March 2025

The members present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Mossvale Community Church

Charity registration number SC034871

Principal office

[REDACTED]
[REDACTED]
[REDACTED]

The members

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Independent examiner

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Mossvale Community Church

Members' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

The Church Management Team, whose members are trustees for the purpose of the Companies Act, present their report and financial statements for the period April 2024 to March 2025.

Mossvale Community Church is a charitable organisation governed by constitution dated 23 September 2003. The church is run by a management committee consisting of members of the Leadership Team (Pastors and Elders) and other members of the congregation. The management committee make all major decisions with regard to the finances of the church. At least two members of the management committee are required to approve any funding of an activity, with at least one of these members being a pastor. Large projects require the approval of all of the leadership team. The management committee are appointed by the existing management committee who are also responsible for the training of new committee members. The day to day running of the church is delegated to [REDACTED]. The management committee actively review risks which the church faces on an ongoing basis. We believe that maintaining the general reserves at the levels stated provide for timely indicators of adverse circumstances.

Trustees

A Church Management Committee operates, consisting of members of the Leadership Team (Pastors and Elders) and other church members. This group meets on a regular basis to plan and approve financial decisions and other church developments.

The Management Committee also function as Trustees of the charity. The current trustees are: [REDACTED]
[REDACTED]
[REDACTED]

Objectives and activities

Our purposes, as recorded in our constitution are to glorify God and manifest His character to our community by:

- Worship of the Triune God through Jesus Christ.
- Building individual members to full maturity in Christ.
- Emphasising an "every member ministry" based on individual spiritual gifts.
- Building strong family relationships as the foundation of society.
- Training our children, by our God given rights, in the grace & law of Jesus Christ.
- Ministering to one another's physical and spiritual needs through fellowship among those in the Body of Christ, His Church.
- Sharing our faith in Christ with non-believers both locally and worldwide.

Mossvale Community Church

Members' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

Activities

In the accounting period of April 2024 to March 2025 the following activities are held on a weekly/regular basis at Mossvale:

- Sunday Service (including Livestream)
- Kids Connection (Sunday School) and Mossy Wee Friends Creche
- Prayer and Praise Meeting
- Abide Prayer & Devotional Meeting
- Men's Meeting
- Woman2Woman Meeting
- The Mossy CREW Youth Group

Churches 2gether Renfrewshire, a local expression of the national Evangelical Alliance continues to hold a Wednesday evening service at Mossvale "The Filling Station" once a week over the summer period and we streamed online also.

Woman2Woman held a one-day Worship Conference 'Battle Worn, Battle Won' in October and a Women's Weekend away, "Roar" in February 2025. Due to the popularity of the Conference, future events will be held in a larger venue than Mossvale.

We continued our monthly service at Ailsa Court Sheltered Housing and hosting an afternoon tea at Easter and Christmas for isolated pensioners via the charity Re:Engage.

We held an outdoor Baptism service at [REDACTED] in August 2024 in partnership with GALA Church.

We provided the Bubble-Gum & Fluff (p6) Christmas sessions and the Easter Code (p7) again with [REDACTED] and [REDACTED].

We maintained a small store cupboard of food and essential toiletries, available to anyone who requests access from the congregation, members of the refugee community and the general public.

We participate in Renfrewshire events in order to engage with the local community, including Doors Open Day, and Wellbeing In The Park in the Fountain Gardens.

Use of the Facilities

The Café is the hub of most of our activities. [REDACTED] continues to be staffed by a team of dedicated volunteers, open before and after services, and to the general public two days a week, providing affordable food and drinks. As part of our initiatives to combat loneliness, the first hot drink is free for anyone aged 70 and over.

Hall hires included weekly hires from Pilates (until December 2024), children's birthday parties, the [REDACTED] and [REDACTED] joint graduation party, and by the charity Sewing2gether All Nations, who have a multi-year grant which enables them to hire the Mossvale Hall two days per week for their staff base and hold their workshops, language cafe and other activities.

A small creative group has been formed "Love'N'Grace Crafters", who are running a monthly all day drop-in craft workshop in the Mossvale Hall.

[REDACTED] singer, holds concerts held in partnership with the [REDACTED] again attracting members of the local community.

Mossvale Community Church

Members' Annual Report *(continued)*

Year ended 31 March 2025

The local community centre is closed at present while it undergoes asset transfer, and so we have had significantly more requests for hires. This includes [REDACTED] who used the Sanctuary for their Christmas Concert, allowing a few hundred parents to attend.

Outreach and Overseas Activities

"Clothed in Love" continues its mission to support families in Renfrewshire, providing essential clothing and items for daily life from new born, now up to 10 years of age and gifts them to families via referrers such as social work, health visiting teams and Home Start.

In November 2024 and March 2025 we were able to visit the projects of Rescue Aid Mission, the NGO in Ghana we have supported since 2005. Our interior work in building "Mossvale Community Sanctuary" was almost complete, and we purchased chairs in preparation for the church opening on the March visit.

We continue the financial support of [REDACTED] in Krokoshwe village, maintained by our sponsorship scheme for staff salaries. The remainder of legacy gift from [REDACTED] ring fenced for "children's missions overseas" has not been used this year, but may be utilised for building work at the school in the future.

Our fundraising activities have included: Cake Auction in May 2024, Fundraising Family Fun Day & BBQ in August 2024, a Christmas Craft Market and a Hogmanay Ceilidh.

We maintain a small store cupboard of food and essential toiletries, available to anyone who requests access from the congregation, members of the refugee community and the general public.

Other notable items to report

Our Repairs and Maintenance budget was spent items such as boiler and radiator replacements in the Mossvale Hall, and radiator replacements in the Sanctuary.

In September 2024, [REDACTED] was offered the position of Pastor at Harthill Community Church, and resigned her position here at Mossvale. The trustees record their appreciation for her service and convey their full support as she undertakes this new responsibility. She continues to lead the ministry "Woman2Woman" with sessions held at Mossvale twice per week.

Financial review

Income

Our unrestricted income for the twelve month period April 2024 to March 2025 was £206,477 (2024: £203,368). The source of funds was donations such as tithes and offerings. Gift Aid reclaims totalling £37,036 (2024: £37,116) were received from HM Revenue & Customs during the year.

Reserves Policy

We have a reserves policy whereby the funds are held by the charity to ensure we could cover between 3 and 6 months of expenditure if necessary, which equates to £50,000 to £100,000. At this level, we would be able to continue the current activities of the charity in the event of a significant drop in funding or a major incident. At our last accountancy period present the general reserves amounted to £64,983 (2024: £68,455).

Mossvale Community Church

Members' Annual Report *(continued)*

Year ended 31 March 2025

Plans for future periods

The plan for 2025 - 2026 is to continue all of our groups, services and annual events, while continuing to provide live and recorded online content for the housebound, and those working shifts.

2025 will be a year of much celebration, recognising the 50th anniversary of the official opening of the church by this congregation, and also 20 years since we started working with our partners in Ghana, 10 years since we opened the Mossy Café, and finally seeing the opening of our sister church, Mossvale Community Sanctuary in Ghana.

The members' annual report was approved on 19th December 2025 and signed on behalf of the board of trustees by:



Mossvale Community Church

Independent Examiner's Report to the Members of Mossvale Community Church

Year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of members and examiner

The charity's members are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity members consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Mossvale Community Church

Statement of Financial Activities

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	189,411	33,337	222,748	244,635
Other trading activities	5	17,066	—	17,066	12,085
Investment income	6	—	—	—	150
Total income		<u>206,477</u>	<u>33,337</u>	<u>239,814</u>	<u>256,870</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	13,350	—	13,350	6,993
Expenditure on charitable activities	8,9	196,893	34,676	231,569	298,060
Total expenditure		<u>210,243</u>	<u>34,676</u>	<u>244,919</u>	<u>305,053</u>
Net expenditure and net movement in funds		<u>(3,766)</u>	<u>(1,339)</u>	<u>(5,105)</u>	<u>(48,183)</u>
Reconciliation of funds					
Total funds brought forward		<u>513,882</u>	<u>42,682</u>	<u>556,564</u>	<u>604,747</u>
Total funds carried forward		<u>510,116</u>	<u>41,343</u>	<u>551,459</u>	<u>556,564</u>

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

The notes on pages 9 to 18 form part of these financial statements.

Mossvale Community Church

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	16		274,475	274,769
Current assets				
Debtors	17	35,122		37,116
Cash at bank and in hand		244,532		246,311
		279,654		283,427
Creditors: amounts falling due within one year	18	2,670		1,632
Net current assets			276,984	281,795
Total assets less current liabilities			551,459	556,564
Net assets			551,459	556,564
Funds of the charity				
Restricted funds			41,343	42,682
Unrestricted funds			510,116	513,882
Total charity funds	20		551,459	556,564

These financial statements were approved by the board of trustees and authorised for issue on 19th December 2025, and are signed on behalf of the board by:

[Redacted signature]

[Redacted signature]

[Redacted signature]

The notes on pages 9 to 18 form part of these financial statements.

Mossvale Community Church

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is [REDACTED].

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Mossvale Community Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Freehold Property	-	Not depreciated
Equipment	-	33% straight line

Impairment of fixed assets

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

Mossvale Community Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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

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

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

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

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Tithes / Offerings / Gift Aid	189,411	19,497	208,908
Mossy International School	–	10,350	10,350
Clothed in Love	–	990	990
Grants			
Sewing2gether All Nations - Transfer	–	2,500	2,500
	<u>189,411</u>	<u>33,337</u>	<u>222,748</u>

Mossvale Community Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Tithes / Offerings / Gift Aid	191,133	25,819	216,952
Mossy International School	–	7,150	7,150
Clothed in Love	–	20,533	20,533
Grants			
Sewing2gether All Nations - Transfer	–	–	–
	<u>191,133</u>	<u>53,502</u>	<u>244,635</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Mossy Cafe Takings	<u>17,066</u>	<u>17,066</u>	<u>12,085</u>	<u>12,085</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>–</u>	<u>–</u>	<u>150</u>	<u>150</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Mossy Cafe	<u>13,350</u>	<u>13,350</u>	<u>6,993</u>	<u>6,993</u>

Mossvale Community Church

Notes to the Financial Statements (continued)

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Ministry & associated activities	194,574	18,222	212,796
Mission	360	16,454	16,814
Support costs	1,959	—	1,959
	<u>196,893</u>	<u>34,676</u>	<u>231,569</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Ministry & associated activities	194,812	84,792	279,604
Mission	360	16,359	16,719
Support costs	1,737	—	1,737
	<u>196,909</u>	<u>101,151</u>	<u>298,060</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Ministry & associated activities	199,565	13,231	—	212,796	279,604
Mission	—	16,814	—	16,814	16,719
Governance costs	—	—	1,959	1,959	1,737
	<u>199,565</u>	<u>30,045</u>	<u>1,959</u>	<u>231,569</u>	<u>298,060</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Premises	294	294	294
Governance costs	1,704	1,704	1,632
	<u>1,998</u>	<u>1,998</u>	<u>1,926</u>

11. Analysis of grants

The Grants given were to fund the various mission work that the church assists with:

Mossvale Community Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Analysis of grants *(continued)*

	2025 £	2024 £
Grants to institutions		
Ghana Mission - various organisations & individuals	16,454	16,359
Joint Aid Management	360	360
Mossy International School - previously Krokoshwe School	9,713	8,310
Churches Together Renfrewshire	–	500
Sewing2gether All Nations - Transfer	2,500	70,059
	<u>29,027</u>	<u>95,588</u>
Grants to individuals		
Grants to individuals	1,018	500
Total grants	<u>30,045</u>	<u>96,088</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>294</u>	<u>294</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,704</u>	<u>1,632</u>

14. Staff costs

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

	2025 £	2024 £
Wages and salaries	55,935	62,708
Social security costs	836	1,095
Employer contributions to pension plans	20,179	345
	<u>76,950</u>	<u>64,148</u>

The average head count of employees during the year was 1 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of pastoral staff	<u>1</u>	<u>2</u>

Mossvale Community Church

Notes to the Financial Statements (continued)

Year ended 31 March 2025

14. Staff costs (continued)

The number of employees whose remuneration for the year fell within the following bands, were:

	2025 No.	2024 No.
£60,000 to £69,999	<u>1</u>	<u>–</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £76,114 (2024:£63,053).

15. Trustee remuneration and expenses

No management committee members received remuneration in their capacity as members of the management committee.

██████████, a member of the management committee, received remuneration in his capacity as pastor during the year, as detailed in Note 22.

16. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>277,415</u>	<u>129,793</u>	<u>407,208</u>
Depreciation			
At 1 April 2024	2,646	129,793	132,439
Charge for the year	<u>294</u>	<u>–</u>	<u>294</u>
At 31 March 2025	<u>2,940</u>	<u>129,793</u>	<u>132,733</u>
Carrying amount			
At 31 March 2025	<u>274,475</u>	<u>–</u>	<u>274,475</u>
At 31 March 2024	<u>274,769</u>	<u>–</u>	<u>274,769</u>

17. Debtors

	2025 £	2024 £
Other debtors	<u>35,122</u>	<u>37,116</u>

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>2,670</u>	<u>1,632</u>

Mossvale Community Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,179 (2024: £345).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	68,455	206,477	(209,949)	64,983
Fixed Asset Fund	274,769	—	(294)	274,475
Building Fund	170,658	—	—	170,658
	<u>513,882</u>	<u>206,477</u>	<u>(210,243)</u>	<u>510,116</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	66,047	166,252	(163,844)	68,455
Fixed Asset Fund	275,063	—	(294)	274,769
Building Fund	173,306	37,116	(39,764)	170,658
	<u>514,416</u>	<u>203,368</u>	<u>(203,902)</u>	<u>513,882</u>

The Fixed Asset Fund (previously known as the Church Building Fixed Asset fund) represents the value attributed to the churches fixed assets. In the opinion of the management committee this is a non distributable asset.

Building Fund.

The Building Fund was set up to provide funds for the repair and maintenance of the church, and to fund the purchase and improvement of new church buildings.

Mossvale Community Church

Notes to the Financial Statements (continued)

Year ended 31 March 2025

20. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Mission Fund	15,051	14,319	(16,454)	12,916
Children's Mission Fund	8,496	5,178	(1,513)	12,161
Sewing2gether All Nations	–	2,500	(2,500)	–
Clothed in Love	17,505	990	(6,009)	12,486
Mossy International School	1,630	10,350	(8,200)	3,780
	<u>42,682</u>	<u>33,337</u>	<u>(34,676)</u>	<u>41,343</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Mission Fund	5,464	25,946	(16,359)	15,051
Children's Mission Fund	11,286	–	(2,790)	8,496
Sewing2gether All Nations	70,059	–	(70,059)	–
Clothed in Love	3,522	20,406	(6,423)	17,505
Mossy International School	–	7,150	(5,520)	1,630
	<u>90,331</u>	<u>53,502</u>	<u>(101,151)</u>	<u>42,682</u>

The Mission fund was set up to provide funding for missionary work overseas.

The Children's Mission Fund was funded by a legacy from [REDACTED] and is to be used for missionary work with children overseas. We have decided to support a school in Krokoshwe village (now renamed Mossy school), Ghana. The fund was utilised for the monthly costs of salaries, fuel and food for pupils until other donations were sufficient to take on these costs.

The Mossy International School fund was set up to support a school in Krokoshwe village (now renamed Mossy International School), Ghana. The fund covers the monthly costs of salaries, fuel and food for pupils.

The Sewing2gether All Nations project was incorporated as a separate charity (30 March 2023, SC052445). The balance of a final instalment of a Restricted Grant from Paths For All was transferred to Sewing2gether All Nations during the year. Last year the restricted fund balance of £70,059 was transferred to the new charity.

"Clothed in Love" was launched in August 2020 with a mission to support families in Paisley, providing essential clothing and items for daily life.

Mossvale Community Church

Notes to the Financial Statements (continued)

Year ended 31 March 2025

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	274,475	–	274,475
Current assets	238,311	41,343	279,654
Creditors less than 1 year	(2,670)	–	(2,670)
Net assets	510,116	41,343	551,459

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	274,769	–	274,769
Current assets	240,745	42,682	283,427
Creditors less than 1 year	(1,632)	–	(1,632)
Net assets	513,882	42,682	556,564

22. Related parties

The following transactions with related parties took place during the year:

██████████, a member of the management committee, was paid a salary of £46,841 (2024: £44,616) in his capacity as a pastor during the year. He was also reimbursed £6,696 (2024: £5,653) for expenses in his capacity as a pastor (including two pastoral trips to Ghana).

██████████, a member of the Management Committee, was paid a consultancy fee of £7,738 (2024: 9,072) for providing administrative services and support.

██████████, uncle of ██████████, was paid a consultancy fee of £2,915 (2024: £2,860) during the year for pastoral services.

In respect of work done on the renovation of the Church building, Origin Construction Contracts Ltd (a company in which ██████████ a member of the Management Committee, is a Director and shareholder) was paid £18,299 (2024: £35,713)

