

# Bishopbriggs Free Church Of Scotland

Scotland · Charity number SC038166

## Details

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Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2007-05-21
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	13 Auchinairn Road Bishopbriggs East Dunbartonshire East Dunbartonshire G64 1RX
Website	<a href="http://www.bishopbriggsfreechurch.org">www.bishopbriggsfreechurch.org</a>

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals'

**Purposes:** 'the advancement of religion'

**What the charity does:** Our charity is a church. Our principal aim is to preach the Gospel of the Lord Jesus Christ by holding worship services for Christians and others who would like to find out more about God, Jesus and the Bible. Prayer is an important part of what we do. On Wednesday evenings we have a prayer meeting at the church. Our minister is called the pastor because he will visit people who attend the church to counsel them and to offer help and advice when they are experiencing physical or spiritual problems. We want to invite people outside the church to join us. Hence we hire our hall to local groups eg. Foodbank. We also upload audio copies of our sermons so that people outside the church can listen to them. Sadly, our minister left us at the start of 2025. We are still vacant but we have an Interim Moderator who arranges for preachers to come and preach at our services. Our financial position is very good and so we continue in the hope that God will continue to provide for us!

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

**Objectives:** The Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All

the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£40,523	£26,991	-	0
2024-12-31	£75,605	£93,817	-	1
2023-12-31	£125,985	£101,411	-	1
2022-12-31	£111,675	£108,243	-	1
2021-12-31	£62,326	£71,098	-	1
2020-12-31	£67,838	£68,538	-	1

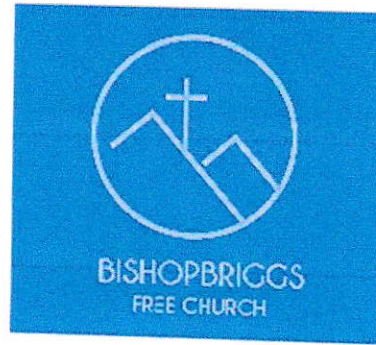
**Bishopbriggs Free Church Of Scotland**

Scotland - Charity number SC038166

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# Accounts

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**Scottish Charity No : SC038166**

**Bishopbriggs Free Church of Scotland**

*For the year ended 31 December 2025*

# **Bishopbriggs Free Church of Scotland**

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# BISHOPBRIGGS FREE CHURCH OF SCOTLAND

## Church Information

### Trustees

A list of active Trustees during 2025 is provided in the Trustees' Report on Page 3.

### Address

13 Auchinairn Road,  
Bishopbriggs  
Glasgow  
G64 1RX

### Bankers:

Royal Bank of Scotland  
1304 Duke Street  
Glasgow  
G31 5PZ

### Solicitors:

Simpson & Marwick WS  
Albany House  
58 Albany Street  
Edinburgh  
EH1 3QR

### Independent Examiner:

Rona Cushley FFA  
Cushley Accounting Services

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## **Bishopbriggs Free Church of Scotland**

### **Report of the Trustees**

The trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2025.

### **Status of Charity and Governing Document**

Bishopbriggs Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038166).

#### **Aims and Affiliation**

The Free Church of Scotland currently has around 100 congregations in Scotland. The church also has a full-time degree awarding college in the heart of Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other reformed churches of Jesus Christ throughout the world, and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and therefore derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel – the good news of a free and sovereign salvation through Jesus Christ alone.

The Free Church of Scotland is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the reformation. There is an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied its constitution.

Bishopbriggs Free Church of Scotland is a congregation of the National Free Church of Scotland working towards the common aims set out above. The congregation is within the Glasgow & Argyll Presbytery. The Church building and the Minister's manse are the property of the congregation and are held in trust by locally elected property (or congregational) trustees under (the Church's Model Trust Deed).

### **Trustees and Office Bearers**

The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister/ interim moderator and elected elders, has responsibility for spiritual oversight, whilst the Deacons' Court, composed of Kirk Session members and elected Deacons, oversees financial and property matters. Under Charity Law, the Deacons' Court is deemed to be the trustees of the congregation, as those with responsibility for day-to-day management and control. This is distinct from the role of property (congregational) trustees who are responsible only for holding property in trust.

## **Bishopbriggs Free Church of Scotland**

### **Report of the trustees contd.**

The members of the Deacons' Court (the Trustees) who served during the year were as follows:-

#### ***Deacons' Court (y.e. 31.12.2025)***

<i>Minister</i>	vacant
<i>Interim Moderator</i>	Rev David Randall (Falkirk Free Church)
<i>Elder</i>	Andrew Wood
<i>Assessor Elders</i>	Douglas Cranston, Stephen Strong
<i>Deacons</i>	None

### **Congregational Trustees**

It was noted that the members of the Deacons' Court consisted of: -

Rev. G. Brotherston, Elder and Minister (resigned 26 January 2025)  
Andrew Wood, Elder and Deacon's Court Clerk and Session Clerk, *and as Treasurer (appointed 26 January 2025 until 13 March 2025)*  
John Macleod, Elder and Treasurer (resigned 26 January 2025)  
Walter Matheson, Assessor Elder (resigned 30 June 2025)  
Douglas Cranston, Assessor Elder (appointed 26 January 2025)  
Scott Kirkland, Interim Moderator (appointed 26 January 2025 & left 28 October 2025)  
David Randall, Interim Moderator (appointed 28 October 2025)

*N.B. Duncan MacTavish was appointed as Congregational Treasurer on 13<sup>th</sup> March 2025, but he is not a Congregational Trustee*

### **Appointment of Charity Trustees**

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process normally involves the communicant membership of the congregation; in the case of the January 2025 appointments, they were made by the Presbytery as deemed necessary under the circumstances. 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 as well as the responsibilities of their office within the congregation as elder or deacon.

## **Bishopbriggs Free Church of Scotland**

### **Report of the trustees contd.**

#### **Activities and Achievements**

We are still recovering from our minister leaving at the start of 2025, along with a substantial number of our congregation. We now have around 17 people attending our services regularly. There would have been more than 50 during 2024.

During a vacancy, it is the responsibility of the Interim Moderator to arrange pulpit supply. We have had our pulpit supplied every Sunday morning in 2025.

The congregation continued its commitment to support the National Free Church of Scotland, both spiritually and financially. They have also supported us in our hour of need!

The congregation is pleased to support local community groups, including a Foodbank, addiction group, disability support group, crafts club and a youth choir, who utilise the church building on a weekly basis.

We continue to support a missionary worker in Brazil.

Occupancy of the manse: Rev G Brotherston asked if he could stay on in the manse after he had resigned at the end of January 2025. The trustees agreed to this request under a Caretaker Agreement. This meant that no rent was required, but he would need to pay gas, electric and council tax bills. Rev Botherston left the manse on 27<sup>th</sup> April 2025.

We were approached by Christ Church Free Church, Anniesland, Glasgow asking if they could use our vacant manse. They had a minister in training, Ash Cunningham, but they had no accommodation for him. The trustees agreed that Ash Cunningham and his family could move into our manse on 1<sup>st</sup> August 2025. He is resident under the same Caretaker Agreement as Rev Brotherston had been. Additionally, Ash was asked to be on our pulpit supply list, and he has been preaching regularly at our Sunday morning services. We are pleased that, although we have no minister, our manse is occupied.

We have many reasons to remain positive. We move forward in the strength of the Lord!

In relation to **congregational funding**:

As we are a much smaller congregation, donations are down. Due to the generosity of the people who are left, we are still able to function as a church and are able to pay all of our bills.

#### **Reserves**

##### ***Results for the year***

At the end of 2025, our bank account balance was in total: £22,296.05.


The Trustees acknowledge that reserves are greatly reduced and the surplus amounted to £13,532. The Trustees are very satisfied with the level of reserves retained by the charity, especially after such a large deficit last year.

**Bishopbriggs Free Church of Scotland**

**Report of the trustees contd.**

**On behalf of the Trustees**

Mr Andrew Wood



.....

*Trustee / Secretary*

Dated: 7<sup>th</sup> May 2026

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**

Registered Charity number: SC038166

**Independent Examiner's Report to the Trustees**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 11.

**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. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts.

**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, and
  - ~ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
- have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Rona Cushley FFA  
Certified Financial Accountant

Date: 7th May 2026

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**  
Registered Charity number: SC038166  
Year ended 31 December 2025

Statement of Receipts and Payments	Note	Restricted	Unrestricted	Total Funds	Restricted	Unrestricted	Total Funds
		Funds	Funds		Funds	Funds	
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
<b>Receipts</b>							
Donations	6	1,600	33,621	35,221	7,495	65,736	73,231
Grants	7	-	-	-	-	-	-
<i>Investment Income</i>							
Bank Interest		-	170	170	-	264	264
Income from Shares		-	47	47	-	-	-
Rental Income		-	5,085	5,085	-	2,110	2,110
Miscellaneous		-	-	-	-	-	-
<b>Total receipts</b>		<b>1,600</b>	<b>38,923</b>	<b>40,523</b>	<b>7,495</b>	<b>68,110</b>	<b>75,605</b>
<b>Payments</b>							
Cost of charitable activities	8	1,600	24,741	26,341	7,495	85,672	93,167
Governance costs:							
Independent examiner fee		-	650	650	-	650	650
<b>Sub total payments</b>		<b>1,600</b>	<b>25,391</b>	<b>26,991</b>	<b>7,495</b>	<b>86,322</b>	<b>93,817</b>
<b>Payments relating to asset movements</b>							
Purchases of fixed assets	9	-	-	-	-	-	-
<b>Sub total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>		<b>1,600</b>	<b>25,391</b>	<b>26,991</b>	<b>7,495</b>	<b>86,322</b>	<b>93,817</b>
<b>(Deficit) / Surplus for the year</b>		<b>-</b>	<b>13,532</b>	<b>13,532</b>	<b>-</b>	<b>(18,212)</b>	<b>(18,212)</b>
Balance brought forward				8,764			26,976
<b>Balance at 31 December 2025</b>				<b>22,296</b>			<b>8,764</b>

The accounting policies and notes on pages 9 - 11 form part of these accounts.

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**

Registered Charity number: SC038166

**Statement of Balances at 31 December 2025**

	Note	Restricted Funds	Unrestricted Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
<b>Funds Reconciliation</b>					
Cash at bank and in hand at 31 December 2024		-	8,764	8,764	26,976
Surplus / (Deficit) for year		-	13,532	13,532	-18,212
Cash at bank and in hand at 31 December 2025		<u>-</u>	<u>22,296</u>	<u>22,296</u>	<u>8,764</u>
<b>Bank and Cash Balances</b>					
Current account				169	7
Savings account				22,127	8,757
PayPal account				-	-
				<u>22,296</u>	<u>8,764</u>
<b>Note - Congregational Investments</b>	5			<u>5,273</u>	<u>4,958</u>
<b>Note - Assets (Unrestricted Fund)</b>					
Debtors	10			<u>47</u>	<u>47</u>
				<u>47</u>	<u>47</u>
<b>Note - Liabilities (Unrestricted Fund)</b>					
Creditors	11			<u>650</u>	<u>650</u>
				<u>650</u>	<u>650</u>

The accounts on pages 7 to 11 were approved by the Trustees on 7th May 2026 and signed on its behalf by:



**Andrew Wood - Treasurer**

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND****Notes to the Accounts for the year ended 31 December 2025****1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Taxation**

The Congregation has charitable status and is exempt from taxation. The Congregation is not registered for Value Added Tax and accordingly any such irrecoverable tax is included in the expenditure concerned.

**3. General fund**

The fund is held to finance the main activities of the Congregation and is unrestricted.

**4. Trustees' remuneration and expenses**

There were no individuals employed by the charity during the year. The minister received a stipend from Central Funds up to the date of his resignation at the end of January 2025. Other than to the minister, and those expenses detailed on the accounts, no remuneration nor reimbursed expenses were paid to the other Trustees or any persons connected with them during the accounting year. The position of minister still remains vacant.

**5. Congregational Investments**

	<b>2025</b>	<b>2024</b>
	£	£
Market Value of Funds / Investments held Centrally	<u>5,273</u>	<u>4,958</u>

**6. Donations**

	Restricted Income <b>2025</b>	Unrestricted Income <b>2025</b>	Restricted Income <b>2024</b>	Unrestricted Income <b>2024</b>
	£	£	£	£
Free Will Offering: Collection Plate		5,062		6,933
Free Will Offering: Envelopes		1,900		400
SO's and Single Payments		20,520		44,495
Gift Aid (Recovered Tax)		6,139		13,908
Fabric Fund	1,300	-	7,495	-
EDC Foodbank	300		-	
	<u>1,600</u>	<u>33,621</u>	<u>7,495</u>	<u>65,736</u>

**7. Grants**

There have been no Grants received in either 2025 or 2024.

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**

**Notes to the Accounts for the year ended 31 December 2025 contd.**

<b>8. Cost of charitable activities</b>	Restricted	Unrestricted	Restricted	Unrestricted
	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
Free Church General Fund		8,873		52,858
Minister: Travel Expenses		102		1,639
Minister: Other Expenses		-		3,850
Manse: Heat & Light		1,084		1,801
Manse: Telephone & Broadband		634		776
Manse: Council Tax		212		3,084
Manse: Maintenance, Repair & Upkeep		3,272		884
Church: Heat & Light		3,962		7,581
Church: Maintenance, Repair & Upkeep	1,300	426	2,859	-
Church: Broadband		753		-
Property Upgrade & Equipment		-	4,636	1,309
Property & Public Liability Insurance		1,389		1,265
Magazines, Books & Publications		84		385
Printing, Postage & Admin		61		508
Pulpit Supply & Communion Expenses		2,038		954
Sunday School Materials		-		233
Presbytry & Assembly Dues		-		2,040
Presentations & Gifts		200		1,223
Paypal fees		83		133
Promotional Videos Project		-		700
Licences etc		100		829
Miscellaneous Expenditure		484		1,551
Church Social		23		609
Inspiration Orchestra		-		500
Donation: Action International		960		960
Donation: EDC Foodbank	300	-		-
	<b>1,600</b>	<b>24,741</b>	<b>7,495</b>	<b>85,672</b>

<b>9. Payments relating to asset movements</b>	Restricted	Unrestricted	Restricted	Unrestricted
	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
Purchases of fixed assets - Manse extension	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note:** For year end 31 December 2025 we have allocated Restricted Expenditure against the available Restricted Income as designated by the donor.

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**

Notes to the Accounts for the year ended 31 December 2025 contd.

**10. Debtors**

Amounts falling payable within one year:-

	<b>2025</b>	<b>2024</b>
	£	£
Miscellaneous Income: Free Church dividend	47	47
	<u>47</u>	<u>47</u>

**11. Creditors**

Amounts falling due within one year:-

	<b>2025</b>	<b>2024</b>
	£	£
Independent examiner	650	650
	<u>650</u>	<u>650</u>

**Bishopbriggs Free Church Of Scotland**

Scotland - Charity number SC038166

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# Accounts

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**Scottish Charity No : SC038166**

**Bishopbriggs Free Church of Scotland**

***For the year ended 31 December 2024***

# **Bishopbriggs Free Church of Scotland**

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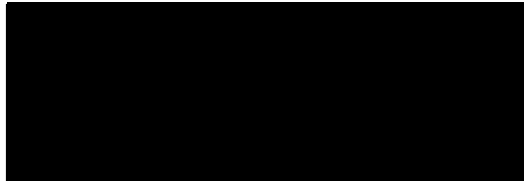
# **BISHOPBRIGGS FREE CHURCH OF SCOTLAND**

## **Church Information**

### **Trustees**

**A list of active Trustees during 2024 is provided in the Trustees' Report on Page 2.**

### **Address**



### **Bankers:**

**Royal Bank of Scotland  
1304 Duke Street  
Glasgow  
G31 6PZ**

### **Solicitors:**

**Simpson & Marwick WS  
Albany House  
58 Albany Street  
Edinburgh  
EH1 3QR**

### **Independent Examiner:**



**Cushley Accounting Services  
10 Coltnair Drive  
Bishopbriggs  
Glasgow  
G64 2SU**

## **Bishopbriggs Free Church of Scotland**

### **Report of the Trustees**

**The trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.**

### **Status of Charity and Governing Document**

**Bishopbriggs Free Church of Scotland is established by Constitution. It is a registered Scottish Charity (No. SC038166).**

### **Aims and Affiliation**

**The Free Church of Scotland currently has around 100 congregations in Scotland. The church also has a full-time degree awarding college in the heart of Edinburgh for the training of ministers and other Christian workers and sustains an extensive missionary programme relative to the size of the church.**

**Dating from 1843 but with its roots in the reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other reformed churches of Jesus Christ throughout the world, and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and therefore derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel – the good news of a free and sovereign salvation through Jesus Christ alone.**

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### **Trustees and Office Bearers**

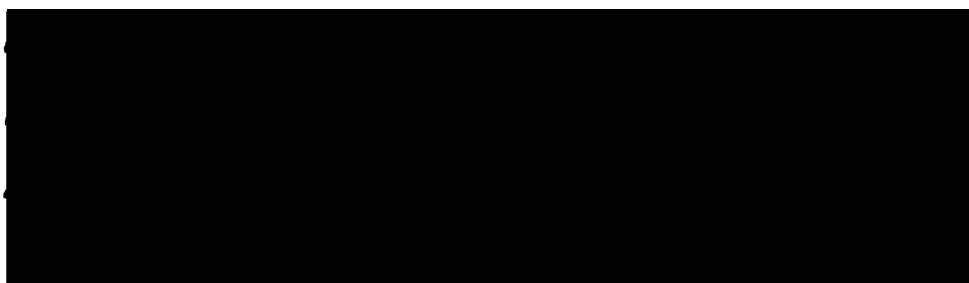
**The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, whilst the Deacons' Court, composed of Kirk Session members and elected Deacons, oversees financial and property matters. Under Charity Law, the Deacons' Court is deemed to be the trustees of the congregation as those with responsibility for day to day management and control. This is distinct from the role of property (congregational) trustees who are responsible only for holding property in trust.**

## **Bishopbriggs Free Church of Scotland**

### **Report of the trustees contd.**

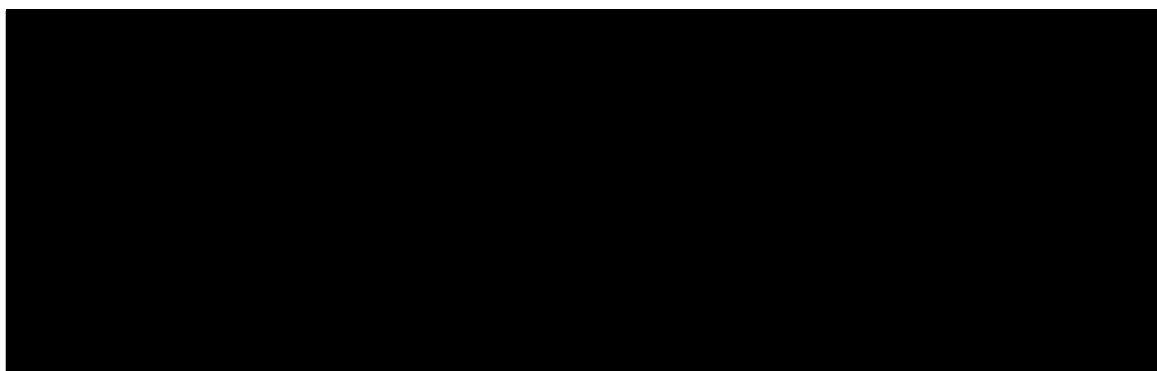
**The members of the Deacons' Court (the Trustees) who served during the year were as follows:-**

#### ***Deacons' Court (y.e. 31.12.2024)***



#### **Congregational Trustees**

**It was noted that the members of the Deacons' Court consisted of:-**



#### **Appointment of Charity Trustees**

**The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process normally involves the communicant membership of the congregation, however in the case of the October 2024 and January 2025 appointments they were made by the Presbytery as was deemed necessary under the circumstances. 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 as well as the responsibilities of their office within the congregation as elder or deacon.**

## **Bishopbriggs Free Church of Scotland**

### **Report of the trustees contd.**

#### **Activities and Achievements**

The congregation has been pleased to support local community groups, including a Food Bank, addiction groups, crafts club, disability support group and youth choir who utilise the church building on a weekly basis.

Sunday services have been very well attended and steady givings received to comfortably support congregational activities and maintenance of the church building and manse.

#### **In relation to congregational funding:**

Members and adherents continued to give generously in the first half of the year. Due to news of the possible departure of the Minister [REDACTED] from his post in the Free Church of Scotland, along with a significant number of the congregation also considering to leave, givings reduced in the latter part of the year.

#### **Reserves**

##### ***Results for the year***

At the end of 2024, our bank account balance was in total, £8,764.68.

The Trustees acknowledge that reserves are greatly reduced and the deficit amounted to £18,212. A need to rebuild reserves is recognised.

On behalf of the Trustees ,

[REDACTED]  
[REDACTED]  
*Trustee / Secretary*

Dated: 25<sup>th</sup> February 2025

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**

**Registered Charity number: SC038166**

**Independent Examiner's Report to the Trustees**

**I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.**

**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. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts.**

**Statement**

**In the course of my examination, no matter has come to my attention**

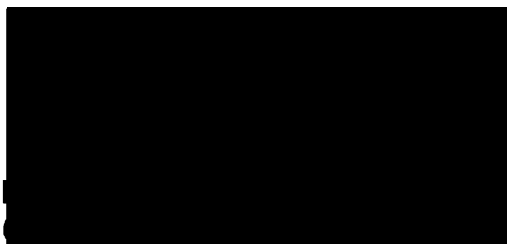
**1. which gives me reasonable cause to believe that in any material respect the requirements:**

**~ to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and**

**~ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations**

**have not been met, or**

**2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.**



**Date: 25th February 2025**

**Cushley Accounting Services  
10 Coltnair Drive  
Bishopbriggs  
Glasgow  
G64 2SU**

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**  
Registered Charity number: SC938168  
Year ended 31 December 2024

Statement of Receipts and Payments	Note	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
<b>Receipts</b>							
Donations	6	7,495	65,736	73,231	35,235	88,381	123,616
Grants	7	-	-	-	-	-	-
<i>Investment Income</i>							
Bank Interest		-	284	284	-	281	281
Income from Shares		-	-	-	-	90	90
Rental Income		-	2,110	2,110	-	2,018	2,018
Miscellaneous		-	-	-	-	-	-
<b>Total receipts</b>		<b>7,495</b>	<b>68,110</b>	<b>75,605</b>	<b>35,235</b>	<b>90,760</b>	<b>125,985</b>
<b>Payments</b>							
Cost of charitable activities	8	7,495	85,672	93,167	27,559	73,222	100,781
<i>Governance costs:</i>							
Independent examiner fee		-	650	650	-	630	630
<b>Sub total payments</b>		<b>7,495</b>	<b>86,322</b>	<b>93,817</b>	<b>27,559</b>	<b>73,852</b>	<b>101,411</b>
<b>Payments relating to asset movements</b>							
Purchases of fixed assets	9	0	0	-	7,576	5,874	13,550
<b>Sub total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>7,576</b>	<b>5,874</b>	<b>13,550</b>
<b>Total payments</b>		<b>7,495</b>	<b>86,322</b>	<b>93,817</b>	<b>35,235</b>	<b>79,726</b>	<b>114,961</b>
<b>(Deficit) / Surplus for the year</b>		<b>-</b>	<b>(18,212)</b>	<b>(18,212)</b>	<b>-</b>	<b>11,024</b>	<b>11,024</b>
<b>Balance brought forward</b>				<b>28,976</b>			<b>15,952</b>
<b>Balance at 31 December 2024</b>				<b>8,764</b>			<b>28,976</b>

The accounting policies and notes on pages 8 - 10 form part of these accounts.

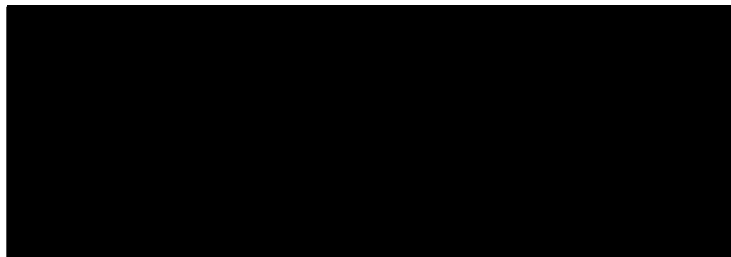
**BISHOPBRIGGS FREE CHURCH OF SCOTLAND**

Registered Charity number: SC039168

**Statement of Balances at 31 December 2024**

	Note	Restricted Funds	Unrestricted Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
<b>Funds Reconciliation</b>					
Cash at bank and in hand at 31 December 2023		-	28,976	28,976	15,952
(Deficit) / Surplus for year		-	(18,212)	(18,212)	11,024
<b>Cash at bank and in hand at 31 December 2024</b>		<b>-</b>	<b>8,764</b>	<b>8,764</b>	<b>28,976</b>
<b>Bank and Cash Balances</b>					
Current account				7	-8,117
Savings account				8,767	33,093
PayPal account				-	-
				<b>8,764</b>	<b>28,976</b>
<b>Note - Congregational investments</b>	<b>5</b>			<b>4,958</b>	<b>4,389</b>
<b>Note - Assets (Unrestricted Fund)</b>					
Debtors	10			47	-
				<b>47</b>	<b>-</b>
<b>Note - Liabilities (Unrestricted Fund)</b>					
Creditors	11			650	650
				<b>650</b>	<b>650</b>

The accounts on pages 6 to 10 were approved by the Trustees on 25th February 2025 and signed on its behalf by:



**BISHOPBRIGGS FREE CHURCH OF SCOTLAND****Notes to the Accounts for the year ended 31 December 2024****1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2008 (as amended).

**2. Taxation**

The Congregation has charitable status and is exempt from taxation. The Congregation is not registered for Value Added Tax and accordingly any such irrecoverable tax is included in the expenditure concerned.

**3. General fund**

The fund is held to finance the main activities of the Congregation and is unrestricted.

**4. Trustees' remuneration and expenses**

There were no individuals employed by the charity during the year. The minister receives a stipend from Central Funds. Other than to the minister, and those expenses detailed on the accounts, no remuneration nor reimbursed expenses were paid to the other Trustees or any persons connected with them during the accounting year.

**5. Congregational Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Market Value of Funds / Investments held Centrally</b>	<b><u>4,958</u></b>	<b><u>4,369</u></b>

**6. Donations**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Unrestricted</b>
	<b>Income</b>	<b>Income</b>	<b>Income</b>	<b>Income</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Free Will Offering: Collection Plate</b>		<b>6,933</b>		<b>7,255</b>
<b>Free Will Offering: Envelopes</b>		<b>400</b>		<b>620</b>
<b>SO's and Single Payments</b>		<b>44,495</b>		<b>54,245</b>
<b>Gift Aid (Recovered Tax)</b>		<b>13,908</b>		<b>28,261</b>
<b>Fabric Fund</b>	<b>7,495</b>	<b>-</b>	<b>35,235</b>	<b>-</b>
	<b><u>7,495</u></b>	<b><u>65,736</u></b>	<b><u>35,235</u></b>	<b><u>88,381</u></b>

**7. Grants**

There have been no Grants received in either 2024 or 2023.

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND****Notes to the Accounts for the year ended 31 December 2024 contd.**

<b>8. Cost of charitable activities</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Unrestricted</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
Free Church General Fund		52,858		43,601
Minister: Travel Expenses		1,639		1,309
Minister: Other Expenses		3,850		1,227
Manse: Heat & Light		1,801		2,228
Manse: Telephone & Broadband		776		754
Manse: Council Tax		3,084		3,011
Manse: Maintenance, Repair & Upkeep		884		2,550
Church: Heat & Light		7,581		5,092
Church: Maintenance, Repair & Upkeep	2,859	-	23,466	-
Property Upgrade & Equipment	4,636	1,309	4,093	-
Property & Public Liability Insurance		1,265		1,269
Magazines, Books & Publications		385		-
Printing, Postage & Admin		508		-
Pulpit Supply & Communion Expenses		954		796
Sunday School Materials		233		298
Presbytry & Assembly Dues		2,040		1,368
Presentations & Gifts		1,223		640
Paypal fees		133		125
Promotional Videos Project		700		-
Licences etc		829		681
Miscellaneous Expenditure		1,551		1,527
Benevolent		-		-
Church Social		609		786
Inspiration Orchestra		500		-
Hope for Glasgow		-		3,000
Action International		960		960
Christian Concern		-		2,000
	<b>7,495</b>	<b>85,672</b>	<b>27,559</b>	<b>73,222</b>

<b>9. Payments relating to asset movements</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Unrestricted</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
Purchases of fixed assets - Manse extension	-	-	7,676	5,874
	<b>-</b>	<b>-</b>	<b>7,676</b>	<b>5,874</b>

**Note:** For year end 31 December 2024 we have allocated Restricted Expenditure against the available Restricted Income as designated by the donor.

**BISHOPBRIGGS FREE CHURCH OF SCOTLAND****Notes to the Accounts for the year ended 31 December 2024 contd.****10. Debtors****Amounts falling payable within one year:-**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift Aid	-	-
Miscellaneous Income: Free Church dividend	47	-
	<u>47</u>	<u>-</u>

**11. Creditors****Amounts falling due within one year:-**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examiner	<u>650</u>	<u>650</u>
	<u>650</u>	<u>650</u>