



Scottish Charity No : SC038166

Bishopbriggs Free Church of Scotland

For the year ended 31 December 2024

Bishopbriggs Free Church of Scotland

Contents

	Pages
Church Information	1
Trustees' Annual Report	2 - 4
Independent Examiner's Report	5
Statement of Receipts and Payments	6
Statement of Balances	7
Notes to the Accounts	8 - 10

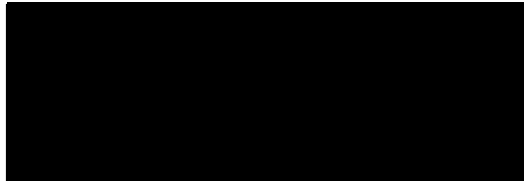
BISHOPBRIGGS FREE CHURCH OF SCOTLAND

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
G3 1 5PZ**

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.

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

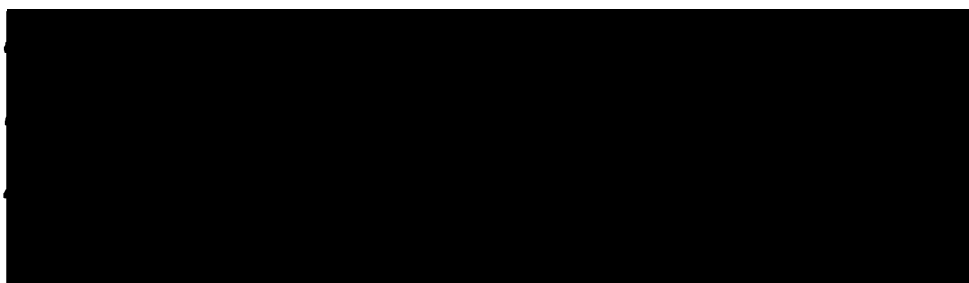
The congregation is governed and administered by elected office bearers (all volunteers) and its minister. The Kirk Session, being the minister and elected elders, has responsibility for spiritual oversight, whilst the Deacons' Court, composed of Kirk Session members and elected Deacons, oversees financial 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.

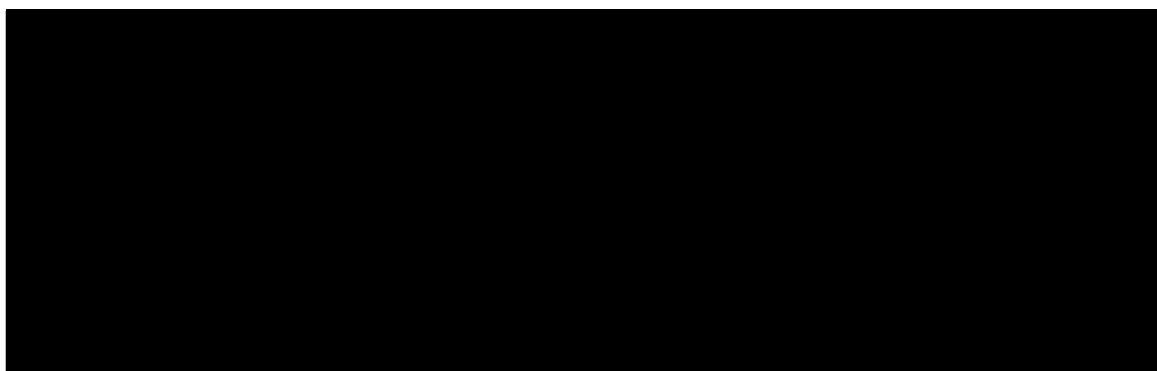
The members of the Deacons' Court (the Trustees) who served during the year were as follows:-

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: 25th 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

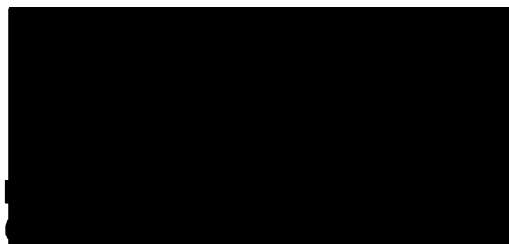
1. which gives me reasonable cause to believe that in any material respect the requirements:

~ 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: SC838188

Year ended 31 December 2024

Statement of Receipts and Payments	Note	Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Receipts							
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		-	-	-	-	-	-
Total receipts		7,495	68,110	75,605	35,235	90,760	125,995
Payments							
Cost of charitable activities	8	7,495	85,672	93,167	27,559	73,222	100,781
Governance costs:							
Independent examiner fee		-	650	650	-	630	630
Sub total payments		7,495	86,322	93,817	27,559	73,852	101,411
Payments relating to asset movements							
Purchases of fixed assets	9	0	0	-	7,576	5,874	13,550
Sub total		-	-	-	7,576	5,874	13,550
Total payments		7,495	86,322	93,817	35,235	79,726	114,961
(Deficit) / Surplus for the year		-	(18,212)	(18,212)	-	11,024	11,024
Balance brought forward				28,976			15,952
Balance at 31 December 2024				8,764			26,976

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

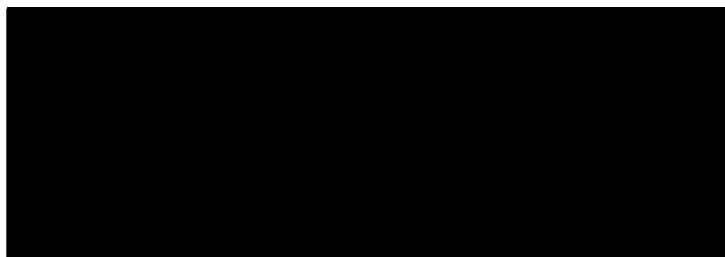
BISHOPBRIGGS FREE CHURCH OF SCOTLAND

Registered Charity number: SC039168

Statement of Balances at 31 December 2024

	Note	Restricted Funds	Unrestricted Funds	Total	Total
		2024 £	2024 £	2024 £	2023 £
Funds Reconciliation					
Cash at bank and in hand at 31 December 2023		-	28,978	28,978	15,952
(Deficit) / Surplus for year		-	(18,212)	(18,212)	11,024
Cash at bank and in hand at 31 December 2024		-	8,764	8,784	28,978
Bank and Cash Balances					
Current account				7	-8,117
Savings account				8,767	33,093
PayPal account				-	-
				8,784	28,978
Note - Congregational Investments	5			4,958	4,389
Note - Assets (Unrestricted Fund)					
Debtors	10			47	-
				47	-
Note - Liabilities (Unrestricted Fund)					
Creditors	11			650	650
				650	650

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

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

6. Donations

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

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.

8. Cost of charitable activities

	Restricted	Unrestricted	Restricted	Unrestricted
	2024	2024	2023	2023
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
	7,495	86,672	27,559	73,222

9. Payments relating to asset movements

	Restricted	Unrestricted	Restricted	Unrestricted
	2024	2024	2023	2023
Purchases of fixed assets - Manse extension	-	-	7,676	5,874
	-	-	7,676	5,874

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

10. Debtors

Amounts falling payable within one year:-

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

11. Creditors

Amounts falling due within one year:-

	2024	2023
	£	£
Independent examiner	650	650
	<hr/>	<hr/>
	650	650
	<hr/>	<hr/>