

Gorgie Community Church Ltd

Report and Accounts
Year ended 31 December 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

GORGIE COMMUNITY CHURCH LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Bernard Anderson Merrix McConnell Marc Surtees
Governing Document	Memorandum and Articles of Association dated 20 April 2023
Company Registration Number	SC766654
Charity Registration Number	SC052583
Registered Office	4 Wheatfield Terrace Edinburgh Scotland EH11 2PA
Independent Examiner	Hannah Clack Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Virgin Money

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GORGIE COMMUNITY CHURCH LTD
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Gorgie Community Church was incorporated on 20th April 2023 and has charitable status.

Objects of the charity

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

To advance the Christian religion in accordance with its Doctrinal Statement of Faith, to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare, for recreation and other leisure time occupation, to the inhabitants of the Gorgie (Edinburgh) area, those in Scotland and with partners nationally and internationally who share our objectives in accordance with Biblical principles and without distinction of sex, sexuality, political, religious or other opinions.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows: The partnership agreement with Niddrie Community Church continues and enables the charity to continue with the aim of establishing a fully functioning Christian Church in Gorgie, Edinburgh. One couple employed by 20schemes Ltd had to be let go but another couple seconded to Gorgie Community Church have continued building bridges in the community. There are a few other volunteers who are looking to get involved in local activities. One of them (Sam) has been going into local schools and is volunteering at a local gym.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Related Charities

Gorgie Community Church are in partnership with 20schemes and Niddrie Community Church. The aim of the partnership is to establish a church in Gorgie, Edinburgh. The building which is the base of operations is owned by Niddrie Community Church.

Christchurch, in South Wales, has been a regular donor throughout 2025. Their donations were to the general fund.

Financial review

The year under review has been one of continued preparation and ongoing costs have been restricted to utilities. The building has been refurbished by the owners (Niddrie Community Church) using funds raised by 20schemes Ltd.

Funds in deficit

The general fund shows a deficit due the amount falling due in 2026. However, 20schemes have provided grant funding to cover the amounts due. As of the 26th June 2026 the general fund shows a credit of £1008.

GORGIE COMMUNITY CHURCH LTD
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

Reserves policy

Our reserved policy continues to be one of ensuring that funds are available to cover utility costs when they become due. It is anticipated that any liabilities in excess of the cash in hand will be covered by a grant from 20schemes Ltd.

Going concern

The trustees believe that there are no issues which could impact the future operation of the charity.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. Cost are likely to increase throughout the coming year and it is expected that our partners (20schemes Ltd) will underwrite those costs.

Plans for the future

It is anticipated that activities will increase during the coming year, as the newly refurbished building is used for regular activities. This will require additional spending which will be funded with the help of our partners at Niddrie Community Church and 20schemes Ltd.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:


MarcSurtees (Jul 2, 2026 08:51:32 GMT+1)
Marc Surtees, Director

Date: Jul 2, 2026

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GORGIE COMMUNITY CHURCH LTD
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025 on pages 5 to 11 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

Respective Responsibilities of Trustees and Examiner

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act (2005) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 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:

- a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - b) 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 accounts to be reached.

Hannah Clack
Hannah Clack (Aug 4, 2026 09:24:31 GMT+1)

Hannah Clack
Institute of Chartered Accountants of Scotland
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Aug 4, 2026

GORGIE COMMUNITY CHURCH LTD
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	1	7,802	-	7,802	2,000
Total income and endowments		<u>7,802</u>	<u>-</u>	<u>7,802</u>	<u>2,000</u>
EXPENDITURE ON:					
Charitable activities	2	9,045	-	9,045	2,319
Other		-	-	-	-
Total expenditure		<u>9,045</u>	<u>-</u>	<u>9,045</u>	<u>2,319</u>
Net income/(expenditure)		<u>(1,243)</u>	<u>-</u>	<u>(1,243)</u>	<u>(319)</u>
		<u>(1,243)</u>	<u>-</u>	<u>(1,243)</u>	<u>(319)</u>
Net movement in funds		<u>(1,243)</u>	<u>-</u>	<u>(1,243)</u>	<u>(319)</u>
Reconciliation of funds:					
Total funds brought forward		110	-	110	429
Total funds carried forward	5	<u>(1,133)</u>	<u>-</u>	<u>(1,133)</u>	<u>110</u>

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 7-10 form part of these accounts.

GORGIE COMMUNITY CHURCH LTD

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
		-	-	-	-
CURRENT ASSETS					
Cash at bank and in hand	3	248	-	248	506
		248	-	248	506
CREDITORS: Amounts falling due within one year	4	1,381	-	1,381	395
Net current assets / (liabilities)		(1,133)	-	(1,133)	110
FUND BALANCES	5				
Unrestricted Funds					
General funds		(1,133)	-	(1,133)	110
		(1,133)	-	(1,133)	110
Restricted Funds		-	0	-	-
		(1,133)	0	(1,133)	110

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Marc Surtees
Marc Surtees (Jul 2, 2026 08:51:32 GMT+1)
MARC SURTEES

Date: Jul 2, 2026

Company number: SC766654

Charity number: SC052583

The notes on page 7-10 form part of these accounts.

GORGIE COMMUNITY CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

GORGIE COMMUNITY CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

f) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

g) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

h) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

1 Donations

	2025	2024
	£	£
Donations of cash and similar	6,000	2,000
Other grants receivable	1,802	-
	<u>7,802</u>	<u>2,000</u>

2 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Telephone and utilities	1,864	1,004
Mission worker support	6,000	2,000
Miscellaneous expenses	841	15
	<u>8,705</u>	<u>3,019</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	340	(700)
	<u>340</u>	<u>(700)</u>
Total expenditure	<u>9,045</u>	<u>2,319</u>

The fee payable to the independent examiner for preparing and examining the accounts was £300 (2024: £240).

GORGIE COMMUNITY CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	248	506
	<u>248</u>	<u>506</u>

4 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Accruals	1,381	395
	<u>1,381</u>	<u>395</u>

5 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
<i>Designated Funds</i>	-	-	-	-	-
<i>General Unrestricted Funds</i>	110	7,802	(9,045)	-	(1,133)
Total Unrestricted Funds	<u>110</u>	<u>7,802</u>	<u>(9,045)</u>	<u>-</u>	<u>(1,133)</u>
<i>Restricted Funds</i>	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Aggregate of funds	<u>110</u>	<u>7,802</u>	<u>(9,045)</u>	<u>-</u>	<u>(1,133)</u>

GORGIE COMMUNITY CHURCH LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2025
	£	£	£	£
Cash at bank and in hand	248	-	-	248
Creditors falling due within one year	(1,381)	-	-	(1,381)
	(1,133)	-	-	(1,133)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>	-	-	-	-	-	-
<i>General Unrestricted Funds</i>	429	2,000	(2,319)	-	-	110
Total Unrestricted Funds	429	2,000	(2,319)	-	-	110
<i>Restricted Funds</i>	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate of funds	429	2,000	(2,319)	-	-	110

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Cash at bank and in hand	506	-	-	506
Creditors falling due within one year	(395)	-	-	(395)
	110	-	-	110

6 Transactions with related parties

During the year the charity:

- a) received no donations from related parties (which includes trustees, any other members of key management and anyone closely connected to them) (2024: £nil).
- b) No expenses were paid to, or for, the trustees (2024: £nil).

7 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

GORGIE COMMUNITY CHURCH LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations	1	7,802			7,802	2,000			2,000
Other income		-			-	-			-
Total income and endowments		<u>7,802</u>	<u>-</u>	<u>-</u>	<u>7,802</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
EXPENDITURE ON:									
Charitable activities:	2	9,045			9,045	2,319			2,319
Total Expenditure		<u>9,045</u>	<u>-</u>	<u>-</u>	<u>9,045</u>	<u>2,319</u>	<u>-</u>	<u>-</u>	<u>2,319</u>
Net income/(expenditure)		<u>(1,243)</u>	<u>-</u>	<u>-</u>	<u>(1,243)</u>	<u>(319)</u>	<u>-</u>	<u>-</u>	<u>(319)</u>
Net movement in funds		<u>(1,243)</u>	<u>-</u>	<u>-</u>	<u>(1,243)</u>	<u>(319)</u>	<u>-</u>	<u>-</u>	<u>(319)</u>
Reconciliation of funds:									
Total funds brought forward		110	-	-	110	429	-	-	429
Total funds carried forward	5	<u><u>(1,133)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(1,133)</u></u>	<u><u>110</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>110</u></u>