

**BRISBANE EVANGELICAL CHURCH
TRUSTEE REPORT AND ANNUAL ACCOUNTS
FOR THE YEAR TO 31 MARCH 2026**

CHARITY NUMBER: SCO13844

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1st	April	2025		31 st	March	2026

Reference and administration details

Charity name	Brisbane Evangelical Church
Registered charity number	SC013844
Charity's principal address	34 School Street Largs Ayrshire Postcode KA30 8BB

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Linda McLarty			
2	Andrew Austin	Chairperson		
3	Ian Smith	Treasurer		
4	Maura Edwards	Secretary		
5	Jim Lamont			
6				
7				
8				
9				
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11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Deed of Constitution

Trustee recruitment and appointment

Trustees are recruited from the Church membership

Objectives and activities

Charitable purposes

The advancement of religion and relief of poverty

Summary of the main activities in relation to these objects

See below in additional information

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

As we reviewed the last year of activities and ministry in BEC, we have seen a range of events and regular groups in which many people have had the opportunity to participate, that also show a diversity of ways to worship and serve both the church and the local community.

There was a well-attended community event last Easter, the Summer Holiday Club (to which parents were invited on the last evening), a Community Carol Service involving a school choir, community choir, and also the Young Voices (who also joined us at the recent Mission Aviation Fellowship fundraising event).

Aside from these popular events, a Christianity Explored course has been operating, as has the Youth drop-in, and Scripture Union in Largs Academy. Encouragingly, youth Baptisms have also taken place.

To further illustrate the importance of the place that BEC has in the community, the church hall is let to a range of groups in Largs – Opportunities in Retirement (OIR) and badminton, for example – illustrating that all ages benefit from the use of the church facilities, not to mention the diverse groups from the church itself that utilise the facilities, including Fit for Life, Tots and the Bus Ministry - all providing support, encouragement, fun, and most importantly, the ability to be introduced to a faith in the Lord Jesus.

Connect, the Sunday activity for those of primary school age, is progressing well, and allows the children to enjoy time together, and gives the opportunity for parents and carers to join them in church as well, and Youth Church is also an important place for those of secondary school age.

We remain grateful for the service and ministry of our pastor Ian Dickie, his clear, encouraging, and challenging preaching, and those who support him in leading the church.

In practical terms, too, the finances of the church are very much in line with expectations and similar to the previous year. Our opening bank balance on 1st April 2025 was £207,345.18. Our closing bank balance on 31st March 2026 was £226,967.93 indicating a surplus for the year of £19,622.75. We continue to hold a cash reserve of £70,000.

Over the course of the year, we were able to help 12 different mission projects and individuals with £23,192.42 of gifts. Financially we are in good standing which we give thanks for and also for the continued faithful giving of the church.

The chairperson for this next year will be Jim Lamont who takes over from Andrew Austin.

Financial review

Brief statement of the charity's policy on reserves

The Trustees believe that the level of reserves are adequate to continue to function as a charitable organisation

Details of any deficit

None

Donated facilities and services (if any)

None

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Other optional information

The Objects of the Church are:

- To promote and advance the Christian Religion and Faith
- For the alleviation of poverty and suffering in any land


The principal activities of the Church continued to be:

- To provide and maintain adequate premises and facilities for the Church Members and others in the community to meet as a Church of the Lord Jesus Christ to worship almighty God our Father in the services convened for public worship, prayer, the preaching of the Word of God and observance of the two ordinances of Baptism and the Lord's Supper
- To be a Centre of Christian Witness where as an Assembly of Christians, we look to the Lord Jesus Christ for His leading, guiding, blessing and help so that we may desire great things for God and give the Lord Jesus Christ pre-eminence in all things
- To provide financially for the expenses of the work of the Church and to help in the support of Christian workers at home and abroad

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	IAN SMITH	
Position (e.g. Chair)	TRUSTEE / TREASURER	
Date	28.6.26	

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01 April 2025				31 March 2026		

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	82,802				82,802	74,675
Gift Aid & Legacies	14,510				14,510	14,747
Grants	600				600	600
Hall Rental	7,675				7,675	4,290
Miscellaneous	-				-	1,348
Refunds	198				198	-
Interest	6,224				6,224	5,154
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	111,808	-	-	-	111,808	100,815
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	111,808	-	-	-	111,808	100,815
A3 Payments						
Direct Charitable Costs	36,679				36,679	34,039
Employment Costs	39,039				39,039	38,065
Building maintenance and Cleaning costs	4,676				4,676	3,240
Miscellaneous	3,550				3,550	5,332
Travel	115				115	-
Utilities	2,752				2,752	4,812
Insurances	2,014				2,014	1,900
Advertising, Licences and IT Costs	3,362				3,362	3,194
					-	
					-	
					-	
					-	
A3 Sub total	92,186	-	-	-	92,186	90,580
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	92,186	-	-	-	92,186	90,580
Net receipts / (payments)	19,622	-	-	-	19,622	10,235
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	19,622	-	-	-	19,622	10,235

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	207,345				207,345	197,111
	Surplus / (deficit) shown on receipts and payments account	19,622				19,622	10,234
						-	
	Cash and bank balances at end of year	226,967	-	-	-	226,967	207,345
(Agree balances with receipts and payments account(s))							

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		IAW SMITH	28.6.26

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	82,602				82,602	74,675
Gifts & Legacies	14,510				14,510	14,747
Grants	600				600	600
Hall Rental	7,676				7,676	4,290
Miscellaneous	-				-	1,348
Refunds	198				198	-
Interests	6,224				6,224	5,154
Gross receipts from other charitable activities					-	
Sub total	111,808	-	-	-	111,808	100,815
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	111,808	-	-	-	111,808	100,815
Payments						
Direct Charitable Costs	36,679				36,679	34,039
Employment Costs	39,039				39,039	38,065
Building maintenance and Cleaning costs	4,676				4,676	3,240
Miscellaneous	3,560				3,560	6,332
Travel	115				115	-
Utilities	2,752				2,752	4,812
Insurances	2,014				2,014	1,900
Advertising, Licences and IT Costs	3,362				3,362	3,184
					-	
Sub total	92,186	-	-	-	92,186	90,580
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	92,186	-	-	-	92,186	90,580
Net receipts / (payments)	19,622	-	-	-	19,622	10,235
Transfers to / (from) funds					-	
Surplus / (deficit) for year	19,622	-	-	-	19,622	10,235

Nature and purpose of funds						
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APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name Brisbane Evangelical Church						
	Registered charity number SC013844						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	1st	April	2025		31 st	March	2026
Set out on pages	1 to 6						(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 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 [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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.						
Signed:					Date:	28.6.26	
Name:	KENNETH TAIT						
Relevant professional qualification(s) or body (if any):	ICAS						
Address:	1 CAMPBELL LANE HAMILTON ML3 6DB						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose