



**Abundant
Blessings**

**Abundant
Gratitude**

**Abundant
Giving**

**Bradley Hills Presbyterian Church
2025 Annual Financial Report**

All Funds Activity & Balances	2
Balance Sheet, Operating Fund	3
Statement of Sources and Uses of Funds, Operating Fund	4
Balance Sheet, Capital Reserve Fund	11
Statement of Sources and Uses of Funds, Capital Reserve Fund	12
Endowment Income Allocation	13
Unrestricted and Restricted Gifts Received in 2025	14
Causes and Organizations Receiving Support	15
2025 Mission Report Summary	16
Friends Club:	
Balance Sheet	17
Statement of Income and Expense	18
Bradley Hills Nursery School:	
Balance Sheet	20
Statement of Income and Expense	21
Statement of Income and Expense, Parents Group	24

Bradley Hills Presbyterian Church
All Funds Activity and Balances
For the Year Ended December 31, 2025

SESSION DESIGNATED	Balance As of 12/31/24	Sources of Funds	Uses of Funds	Balance As of 12/31/25
Operating	251,890	1,769,686	1,766,599	254,977
Restricted Earnings	88,567	114,032	0	202,599
Endowment Earnings to be Distributed	31,284	37,779	31,284	37,779
Operating Reserve	280,986	57		281,043
Here For Good - Capital Campaign		577,319	20,400	556,919
Capital Reserve	649,072	259,623	177,430	731,265
Program	57		57	0
Pastor's Discretionary	14,943	6,183	2,969	18,157
Associate Pastor's Discretionary	16,367	1,500	5,014	12,853
Director of Music Discretionary	2,102	0	54	2,048
Deacons	7,729	3,500	2,156	9,073
Ordained Staff Housing	169,161			169,161
TOTAL SESSION DESIGNATED	1,512,158	2,769,678	2,005,962	2,275,874

DONOR RESTRICTED	As of 12/31/24	Sources of Funds	Uses	As of 12/31/25
Buildings and Grounds	24,756	78,707	81,475	21,988
Elevator	71,866	3,154		75,020
Chancel Guild	550		550	0
Education	47,375	52,463	60,706	39,132
Memorial & Unallocated	325,343	33,677	29,707	329,313
Mission	19,539	45,125	33,622	31,042
Sutherland	9,603	5,737	0	15,341
Andrews Theo Lecture Series	7,881	2,309	4,004	6,186
Worship and Arts	43,717	2,795	14,983	31,529
Friends of Music	61,943	25,682	25,772	61,853
Pass Through	160,909	69,481	134,162	96,227
TOTAL DONOR RESTRICTED	773,483	319,129	384,981	707,631

ENDOWMENT	As of 12/31/24	Sources of Funds	Uses	As of 12/31/25
Endowment Fund Earnings	211,733	157,166	49,545	319,354
Permanent Endowment				
J. Andrews Family (50%)	6,337	142		6,479
S R Andrews Theo. Lecture Series	50,702			52,702
Sutherland	126,000			126,000
Education				
Education	16,118	0		16,118
Operations				
General	393,750	11,696		405,446
Giant & Safeway (50%)	27,235			27,235
Program	39,013			39,013
Pastor's Discretionary Fund				
J. Andrews Family (50%)	6,337	142		6,479
Building	83,556	0		83,556
Mission				
Asia	98,666	1,541		100,207
CC Mission	49,927			49,927
Giant & Safeway (50%)	27,235			27,235
Hall & Okura Mission	51,839			53,839
Williams-Winnette Youth Fund	73,689	0		73,689
WOC	10,699			10,699
Music				
Music	14,065			14,065
Liturgical Arts	28,304			28,304
TOTAL ENDOWMENT	1,315,205	170,686	49,545	1,440,347
TOTAL FUNDS	3,600,846	3,259,494	2,440,489	4,423,851

Bradley Hills Presbyterian Church
Balance Sheet for Operations
As of December 31, 2025

ASSETS - ALL FUNDS

CURRENT ASSETS

CASH & CASH EQUIVALENTS

Atlantic Union Bank - Checking/Sweep	\$1,076,627.08	
Atlantic Union Bank - Pass Through	6,348.24	
Petty Cash	<u>0.00</u>	
TOTAL CASH & CASH EQUIVALENTS		\$1,082,975.32

INVESTMENTS

Endowment (Fidelity)	1,437,948.87	
Restricted (Fidelity)	1,150,417.25	
Campaign (Fidelity)	117,273.54	
Operations (Fidelity)	<u>38,917.41</u>	
TOTAL INVESTMENTS		<u>2,744,557.07</u>
TOTAL CURRENT ASSETS		\$3,827,532.39

OTHER CURRENT ASSETS

Grocery Gift Cards	625.00	
BHPCNS Receivable	\$709.37	
Friends Club Receivable	22,331.70	
TOTAL OTHER CURRENT ASSETS		<u>23,666.07</u>
TOTAL ASSETS		<u>\$3,851,198.46</u>

LIABILITIES and NET ASSETS

CURRENT LIABILITIES

Accounts Payable - Operating	\$7,500.00	
Credit Card Payable	7,706.63	
Employer FICA Payable	0.11	
Employee FICA Payable	(3.07)	
Employee DC Tax Payable	(0.01)	
Pre-Paid Pledges	129,051.00	
Pastor Cont Ed Carryover	3,148.25	
Assoc Pastor Cont Ed Carryover	2,103.71	
Dir Music Cont Ed Carryover	80.62	
Dir Educ Cont Ed Carryover	2,134.53	
Mngr Finances Cont Ed Carryover	613.69	
Office Mngr Cont Ed Carryover	1,879.05	
Mngr Facilities Cont Ed Carryover	<u>4,398.40</u>	
TOTAL CURRENT LIABILITIES		\$158,612.91

FUND PRINCIPAL

Net Asset Closing	\$254,976.96	
Increase in Net Assets Current Year	<u>0.00</u>	
TOTAL FUND PRINCIPAL & EXCESS CASH		<u>254,976.96</u>

RESTRICTED FUNDS

Total Temporarily Restricted	\$1,997,261.99	
Total Permanently Restricted	<u>1,440,346.60</u>	
TOTAL RESTRICTED FUNDS		<u>3,437,608.59</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$3,851,198.46</u>

Bradley Hills Presbyterian Church
Statement of Sources and Uses
Operating Fund
For the Year ended December 31, 2025

	2025	2025	2026
	Approved Budget	Actual	Proposed Budget
<u>SOURCES of FUNDS</u>			
Contributions	1,311,261	1,397,036	1,412,701
Building Users	292,307	315,431	304,030
Other Income & Fund Transfers	39,402	41,901	35,570
BJC for Debt Service	12,212	12,212	12,212
TOTAL SOURCES	1,655,183	1,766,580	1,764,513
<u>USES of FUNDS</u>			
<u>Staff and Program</u>			
Staff Salaries & Benefits	1,076,883	1,056,277	1,108,623
Worship & Arts	20,575	24,625	19,320
Children's Ministry	8,320	7,677	8,320
Youth Ministry	5,800	5,607	5,800
Adult Education	4,500	2,836	4,950
Outreach & New Members	4,900	1,903	4,900
Congregational Life	1,000	1,094	1,500
Stewardship	1,550	673	1,550
Finance	7,500	0	7,500
Property Management	206,286	264,207	223,530
Technology	44,750	34,968	39,670
Personnel	4,500	973	6,500
Session/Racial Justice/70th Anniversary	17,900	17,990	7,700
Office Administration	47,602	49,404	55,670
Board of Deacons	4,925	3,932	4,925
Interfaith	860	164	1,500
Total Staff and Program	1,456,991	1,472,166	1,501,958
<u>Mission</u>			
Local & National Mission	50,158	50,158	51,913
Support to Denominational Mission	36,500	36,500	36,500
Global Mission	10,690	10,690	11,011
New Opportunities	2,000	2,000	2,000
Total Mission	99,348	99,348	101,423
<u>Special Obligations</u>			
Apportionment	31,344	31,344	32,306
Capital Reserve Fund	60,000	60,000	60,000
Operating Surplus to Capital Reserve	0	103,559	0
Operating Surplus to Operating Reserve		0	50,000
Operating Surplus to Capital Campaign		0	0
Total Special Obligations	91,344	194,903	142,306
TOTAL Operating USES	1,647,682	1,766,416	1,745,688
SOURCES less USES	6,640	(0)	18,825

Bradley Hills Presbyterian Church
Statement of Sources and Uses
Operating Fund
For the Year ended December 31, 2025

	2025	2025	2026
	Approved Budget	Actual	Proposed Budget
<u>SOURCES DETAIL</u>			
<u>Contributions</u>			
Pledged Contributions	1,192,261	1,227,095	1,293,301
Unpledged Contributions	115,000	165,241	115,000
Per Capita	0	345	0
Processing Fees	4,000	4,354	4,400
Total Contributions	1,311,261	1,397,036	1,412,701
<u>Building Users</u>			
BHPCNS	173,601	177,744	172,295
BJC	97,006	101,807	103,410
MIIC	9,700	9,181	9,700
Parking Lot	0	1,250	625
Other	12,000	25,449	18,000
Total Building Users	292,307	315,431	304,030
<u>Other Income & Fund Transfers</u>			
Operating Interest	19,885	23,388	12,000
Restricted Funds Transfers for Operations	0	0	0
Endowment Income - Worship	1,598	1,598	1,929.29
Endowment Income - Education	608	608	733.95
Endowment Income - Property	3,151	3,151	3,804.71
Endowment Income - Operations	14,161	14,161	17,101.71
Other	0	(1,005)	0.00
Total Other Income	39,402	41,901	35,570
BJC Contrib. to Debt Service	12,212	12,212	12,212
TOTAL SOURCES	1,655,183	1,766,580	1,764,513

Bradley Hills Presbyterian Church
Statement of Sources and Uses
Operating Fund
For the Year ended December 31, 2025

	2025	2025	2026
	Approved Budget	Actual	Proposed Budget
<u>USES DETAIL</u>			
<u>Staff Compensation</u>	1,076,883	1,056,277	1,108,623
<u>Worship & Arts</u>			
Chancel Players	250	0	250
Guest Organist	2,700	6,750	0
Guest Children's Music Director	200	150	0
Instrumental Music	8,000	8,000	0
NEW - Guest Musicians			8,000
New Music	2,000	2,013	1,800
Licensing and Dues	425	557	850
Supplies and Equipment	1,000	1,048	1,000
Flowers	200	(557)	200
Youth Music Program	250	162	200
Choir Retreat	450	0	400
Worship Equip/Sound System	400	500	500
Instrument Maintenance	4,700	6,002	6,120
Total Worship & Arts	20,575	24,625	19,320
<u>Children's Ministry</u>			
Vacation Bible School	1,600	1,032	1,600
Children's Ministry	2,020	1,048	2,020
Children's Curriculum	2,000	1,810	2,000
Children's Supplies	500	1,405	500
Family Retreat	200	0	200
Background Checks	500	510	500
Family Connectional Ministries	1,500	1,871	1,500
Total Children's Ministry	8,320	7,677	8,320
<u>Youth Ministry</u>			
Youth Connection	2,000	1,737	2,000
Youth Curriculum	250	186	250
Youth Supplies	700	656	700
Youth Confirmation	750	1,029	750
Youth Conferences	2,000	2,000	2,000
Young Adult Gatherings	100	0	100
Total Youth Ministry	5,800	5,607	5,800

Bradley Hills Presbyterian Church
Statement of Sources and Uses
Operating Fund
For the Year ended December 31, 2025

	2025	2025	2026
	Approved Budget	Actual	Proposed Budget
<u>Adult Ministry</u>			
Adult Ministry	4,500	2,836	4,950
Total Adult Ministry	4,500	2,836	4,950
<u>Outreach and New Members</u>			
Printing & Misc.	900	890	900
Advertising	1,500	296	750
New Member Classes	1,000	0	750
Website & Digital Video	750	225	1,000
New Member Events	750	492	1,500
Total Outreach and New Members	4,900	1,903	4,900
<u>Congregational Life</u>			
Parish Events	500	747	1,000
Small Groups	500	347	500
Total Congregational Life	1,000	1,094	1,500
<u>Stewardship</u>			
Stewardship Promotion	300	378	1,050
Stewardship Programs	500		0
Envelopes & Misc.	250	295	0
Planned Giving	500	0	500
Total Stewardship	1,550	673	1,550
<u>Finance</u>			
CPA Audit/Review	7,500	0	7,500
Total Finance	7,500	0	7,500
<u>Property Management</u>			
Utilities	51,733	54,487	50,000
Supplies	11,188	6,540	9,000
Supplies - Kitchen	4,800	3,877	4,300
Trash Removal	9,408	11,790	12,600
Solid Waste Surcharge	6,236	8,614	9,130
Building Maintenance	60,000	97,970	70,000
Furniture & Equipment	3,500	4,254	3,500
Grounds Maintenance	59,421	76,674	65,000
Total Property Management	206,286	264,207	223,530

Bradley Hills Presbyterian Church
Statement of Sources and Uses
Operating Fund
For the Year ended December 31, 2025

	2025	2025	2026
	Approved Budget	Actual	Proposed Budget
<u>Technology</u>			
Computer Communications	2,600	3,544	3,620
Computer/Printer Expenses	14,700	13,550	15,000
Website Hosting	1,450	1,607	1,600
Church Management Software Support	4,400	4,253	4,450
Network Copiers & Printers	17,500	12,014	9,000
Telephone Equip/Maintenance	100	0	0
Comp Installation/Support	4,000	0	6,000
Total Technology	44,750	34,968	39,670
<u>Personnel</u>			
Personnel	1,550	255	1,550
Staff Development	1,650	519	1,650
Personnel Search	1,300	200	3,300
Total Personnel	4,500	973	6,500
<u>Session/Racial Justice</u>			
Session Retreat & Expenses	1,000	968	1,000
Church Officer Training	200	218	200
Racial Justice Seminary	2,500	2,500	2,500
Racial Justice Programs	2,000	4,000	4,000
70th Anniversary Celebrations	12,000	10,303	0
Strategic Visioning	200	0	0
Total Session	17,900	17,990	7,700
<u>Office Administration</u>			
Office Supplies	2,500	2,724	3,200
Paper	1,500	1,211	1,500
Toner - Printer & Copier	1,000	397	1,000
Network Copier/Printer Charges (clicks)	500	95	0
Payroll	3,000	3,118	3,000
Insurance	20,502	22,717	23,000
Other	1,000	370	500
E-giving fees	8,900	9,680	10,000
Banking	1,200	998	300
Staff Mileage	600	141	600
Telephone/Internet	5,400	6,975	11,070
Postage	1,500	977	1,500
Total Office Administration	47,602	49,404	55,670
<u>Board of Deacons</u>			
Admin Expenses & Retreat	300	76	300
Retreat & Expenses	1,150	1,245	1,150
Training	150	0	150
Member Care	1,875	1,403	1,875
Hospitality & Receptions	1,450	1,208	1,450
Total Deacons	4,925	3,932	4,925

Bradley Hills Presbyterian Church
Statement of Sources and Uses
Operating Fund
For the Year ended December 31, 2025

	2025	2025	2026
	Approved Budget	Actual	Proposed Budget
<u>Interfaith Lay Ministry</u>			
Interfaith Activities	300	164	500
Interfaith Mission Projects	560	0	1,000
Total Interfaith	860	164	1,500
Total Staff and Program	1,457,851	1,472,329	1,501,958
<u>Mission</u>			
<u>Local & National Mission</u>			
<u>Pathways Out of Poverty</u>			
Bethesda Cares	4,478	4,478	4,612
Bethesda Help	4,478	4,478	4,612
Interfaith Works	7,837	7,837	8,072
Community Reach of Montgomery County	2,239	2,239	2,306
Subtotal Pathways Out of Poverty	19,032	19,032	19,603
<u>Health Care and Elder Care</u>			
Dennis Avenue Health Center	2,239	2,239	2,306
Friends Club	2,239	2,239	2,306
Montgomery Hospice	1,120	1,120	1,154
Subtotal Health Care and Elder Care	5,598	5,598	5,766
<u>Peace and Social Justice</u>			
Asia Pacific American Legal Resource Center	1,120	1,120	1,154
GenOUT Chorus	336	336	346
Interfaith Power & Light DC.MC.NoVA	2,239	2,239	2,306
Faith Presbyterian Church - EDEN Garden	5,598	5,598	5,766
Action in Montgomery County (AIM)	1,120	1,120	1,154
PCUSA Office of Public Witness	2,239	2,239	2,306
Subtotal Peace and Social Justice	12,652	12,652	13,032
<u>Hands-On Service</u>			
NEW - Smart Snacks			250
All-Church Day of Service	5,598	5,598	5,766
Angel Gift Tree/Alternative Gifts - supplies	336	336	346
Subtotal Hands-On Service	5,934	5,934	6,362
<u>Mission Support for Youth and Young Adults</u>			
BHPC Youth Mission Trips	5,822	5,822	5,997
Ukirk Maryland Campus Ministry	1,120	1,120	1,154
Subtotal Mission Support for Youth & Young Adults	6,942	6,942	7,150
Total Local and National Mission	50,158	50,158	51,913

Bradley Hills Presbyterian Church
Statement of Sources and Uses
Operating Fund
For the Year ended December 31, 2025

	2025	2025	2026
	Approved Budget	Actual	Proposed Budget
Global Mission			
Higher Education for Women: FCC (Pakistan)	4,532	4,532	4,668
Peace and Social Justice: New Story Leadership	3,359	3,359	3,460
Health Care:			
Al Ahli Hospital in Gaza	2,799	2,799	2,883
Subtotal Health Care	2,799	2,799	2,883
Total Global Mission	10,690	10,690	11,011
Support to Denominational Mission	36,500	36,500	36,500
Undesignated Mission	2,000	2,000	2,000
Total Mission	99,348	99,348	101,423
Special Obligations			
Apportionment	31,344	31,344	32,306
Capital Reserve	60,000	60,000	60,000
Operating Surplus to Capital Reserve		103,559	
Operating Reserve		0	50,000
Operating Surplus to Future Capital Campaign			
Capital Improvements	0	0	0
Total Special Obligations	91,344	194,903	142,306
TOTAL USES	1,648,543	1,766,580	1,745,688
SOURCES less USES	6,640	(0)	18,825

Bradley Hills Presbyterian Church
 Balance Sheet for Capital Reserve Fund
 As of December 31, 2025

ASSETS

CURRENT ASSETS

CASH & CASH EQUIVALENTS

Atlantic Union Bank - Checking/Sweep	\$231,752.77	
TOTAL CASH & CASH EQUIVALENTS		\$231,752.77

INVESTMENTS

Restricted Cap Reserve (Fidelity)	499,512.12	
TOTAL INVESTMENTS		499,512.12
TOTAL CURRENT ASSETS		\$731,264.89

TOTAL ASSETS		\$731,264.89
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LIABILITIES and NET ASSETS

CURRENT LIABILITIES

Due To/From	\$0.00	
TOTAL CURRENT LIABILITIES		\$0.00

FUND PRINCIPAL

Net Asset Closing	\$649,071.52	
Increase in Net Assets Current Year	82,193.38	
TOTAL FUND PRINCIPAL & EXCESS CASH		731,264.90

TOTAL LIABILITIES & NET ASSETS		\$731,264.90
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Bradley Hills Presbyterian Church
Statement of Sources and Uses
Capital Reserve Fund
For the Year Ended December 31, 2025

	2025	2025	2025	2026	2026
	Budget	Projects proposed	Actual	Projects proposed	Budget
Beginning Balance, Capital Reserve	649,071		649,071		731,265
SOURCES of FUNDS					
From Operations	60,000		60,000		60,000
From 2025 YE Operating Surplus			103,559		
Pledge payments received	0				0
Grant Income			43,372		
Other Income	0		52,692	Investment change	15,000
TOTAL SOURCES	60,000		259,623		75,000
USES of FUNDS					
General building					
Building exterior and retaining walls				Exterior Painting	15,000
HVAC, including piping	11,000	Mini splits (Lib, crib, BJC-2, Educ, Lounge)	11,000	HVAC Memorial Hall	0
Flooring	27,000	HVAC Sanctuary & CH equipment	32,723	HVAC BHCNS Classrooms	0
Windows	84,000	Flooring Carpet -(Pastor, Finance, AP, Education)	26,200		
		Replacement Windows (classrooms & MH)	92,866		
TOTAL	149,000		162,789		15,000
Sanctuary					
Sound system	5,000		0		0
Flooring/Acoustics	3,000	flooring replacement (initial study phase)	2,250	Sanctuary Floor replacement	310,000
TOTAL	8,000		2,250		310,000
Specific room refurbishments					
Classrooms	0		0		0
TOTAL	0		0		0
Grounds					
Sidewalks			0	Exterior Concrete Work	12,000
Other	11,985	Cross Garden	12,391		
Lighting					
TOTAL	11,985		12,391		12,000
TOTAL USES	168,985		177,430		337,000
Ending Balance, Capital Reserve	540,086		731,265		469,265

Bradley Hills Presbyterian Church Endowment Income Allocation

2024 Endowment Income for Allocation for the Year 2025		
Endowment Income Generator	Interest to be Allocated	Income Destination
713 Elevator Fund	2,611.39	Elevator Fund
820 Education	607.78	General Operations - Education Undesignated
821 Williams-Winnette Youth Fund	2,778.59	Mission Youth, Mission Restricted
830 General	11,663.45	General Operations
835 J. Andrews Family (50%)	234.53	J. Andrews Endowment
835 J. Andrews Family (50%)	234.53	Pastor's Discretionary
840 Program	1,471.07	General Operations
850 Building	3,150.63	General Operations - Property Mngt Undesignated
861 CC Mission	1,882.59	Mission Undesignated, Restricted
862 Hall Mission	1,954.68	Mission Undesignated, Restricted
863 Giant & Safeway (50%)	1,026.93	General Operations
863 Giant & Safeway (50%)	1,026.93	Mission Undesignated, Restricted
864 WOC	403.43	Mission Undesignated, Restricted
865 Asia	3,720.37	Mission Asia, Restricted
870 S. Andrews Theo. Lect. Series	1,911.81	SRA Lecture Series
880 Music	530.36	General Operations - Worship & Arts Undesignated
881 Liturgical Arts	1,067.26	General Operations - Worship & Arts Undesignated
882 Sutherland	4,751.07	Sutherland Music
Endowment Denominator	41,027.40	
Summary of Income Allocation:		
General Operations	19,517.48	Posted in 2025
Mission Restricted	5,267.63	Posted in 2025
Mission Asia, Restricted Fund	3,720.37	Posted in 2025
Mission Youth Trips, Restricted Fund	2,778.59	Posted in 2025
Pastor's Fund	234.53	Posted in 2024
SRA Lecture Series, Restricted Fund	1,911.81	Posted in 2025
Sutherland Music, Restricted Fund	4,751.07	Posted in 2025
Elevator Fund	2,611.39	Posted in 2025
J Andrews Endowment	234.53	Posted in 2024
Total	41,027.40	

2025 Endowment Income for Allocation for the Year 2026		
Endowment Income Generator	Interest to be Allocated	Income Destination
713 Elevator Fund	3,153.53	Elevator Fund
820 Education	733.95	General Operations - Education Undesignated
821 Williams-Winnette Youth Fund	3,355.44	Mission Youth, Mission Restricted
830 General	14,084.83	General Operations
835 J. Andrews Family (50%)	283.22	J. Andrews Endowment
835 J. Andrews Family (50%)	283.22	Pastor's Discretionary
840 Program	1,776.48	General Operations
850 Building	3,804.71	General Operations - Property Mngt Undesignated
861 CC Mission	2,273.42	Mission Undesignated, Restricted
862 Hall Mission	2,360.48	Mission Undesignated, Restricted
863 Giant & Safeway (50%)	1,240.13	General Operations
863 Giant & Safeway (50%)	1,240.13	Mission Undesignated, Restricted
864 WOC	487.19	Mission Undesignated, Restricted
865 Asia	4,492.74	Mission Asia, Restricted
870 S. Andrews Theo. Lect. Series	2,308.72	SRA Lecture Series
880 Music	640.46	General Operations - Worship & Arts Undesignated
881 Liturgical Arts	1,288.83	General Operations - Worship & Arts Undesignated
882 Sutherland	5,737.41	Sutherland Music
Total Income to be allocated:	49,544.89	
Summary of Income Allocation:		
General Operations	23,569.39	To be posted in 2026
Mission Restricted	6,361.22	To be posted in 2026
Mission Asia, Restricted Fund	4,492.74	To be posted in 2026
Mission Youth Trips, Restricted Fund	3,355.44	To be posted in 2026
Pastor's Fund	283.22	Posted in 2025
SRA Lecture Series, Restricted Fund	2,308.72	To be posted in 2026
Sutherland Music, Restricted Fund	5,737.41	To be posted in 2026
Elevator Fund	3,153.53	To be posted in 2026
J Andrews Endowment	283.22	Posted in 2025
Total	49,544.89	

Unrestricted and Restricted Gifts Received
For the Year 2025

Alternative Gifts
Angel Gift Tree Recipients
Bethesda Help Food Cart
Building & Grounds
 Cross Garden
 Labyrinth
Capital Campaign - Here for Good
Coat Drive
Deacons
Disaster Relief
Discretionary Funds:
 Pastor
 Associate Pastor
Education:
 Children and Youth scholarships
Egiving Processing Costs
Endowments
 General
 Asia Endowment
Flowers:
 Weekly, Easter, Christmas
 Flower Guild
Food for Hungry Children
Friends of Music
Friends Club
In celebration of BHPC's 70th anniversary
In honor of church members
In honor of the Staff
Interfaith Refugee Project
Memorial Gifts
Music
Per Capita Apportionment
Queerly Gathered
Special Offerings
 Christmas Joy
 Interfaith Offering
 One Great Hour of Sharing
 Peace and Global Witness
Thanksgiving Baskets
Undesignated
VBS Scholarships
Youth Retreats and Trips

Bradley Hills Presbyterian Church
Causes and Organizations Receiving Support
For the Year 2025

Local and National Mission

A Wider Circle
Action in Montgomery County
Angel Gift Tree
Arcola Elementary School (coats)
Asian Pacific American Legal Resource Center
Bethesda Cares
Bethesda Help
Capital Area Food Bank
Community Reach of Montgomery County
Dennis Avenue
Fair Trade Olive Oil/Spices -Westmoreland UCC
Faith Presbyterian Church - Feeding Families
Friends Club
GenOUT Chorus
Homes Not Borders
Interfaith Power and Light
Interfaith Refugee Projects
Interfaith Works
Manna Food Center
Massanetta Springs Conference Center
Montgomery Hospice
Montreat Conference Center
Nourishing Bethesda
PCUSA Office of Public Witness
Presbyterian Disaster Relief - Kits
Solutions in Hometown Connections
Supporting & Mentoring Youth Advocates and Leaders (smyal)
The Trevor Project
Unique Learning Center

Alternative Gifts Recipients - Local

A Wider Circle
Asia Pacific American Legal Resource Center
BHP CNS - Alla Johnson Memorial Scholarship Fund
Faith Presbyterian Church - Feeding Families
Friends Club
GenOUT Chorus
My Dorm Room
Presbyterian Disaster Assistance
Queerly Gathered
Summer Mission Trips
Voices for Children Montgomery (CASA)

Denominational Mission

Denominational Benevolences (Mission Support)
Ukirk Maryland Campus Ministry

Global Mission

American Friends of the Episcopal Diocese of Jerusalem (AFEDJ)
Forman Christian College Scholarships
New Story Leadership
Palestine Al Ahli Arab Hospital

Alternative Gifts Recipients - Global

Ethiopia/Oromia - Educating Girls
Israel/Palestine: New Story Leadership
Mexico Kids First Orthopaedics
Pakistan: Forman Christian College (FCC)
Palestine: Al Ahli Arab Hospital
Presbyterian Disaster Relief
Uganda Village Health Teams - BCDA

Bradley Hills Presbyterian Church
Mission Support Summary
For The Year Ended December 31, 2025

PCUSA Special Offerings to Presbyterian Church USA			
One Great Hour of Sharing	3,340		
Peacemaking	3,310		
Christmas Joy	3,545		
Total PCUSA Special Offerings			\$10,194
Other Special Offerings and Gifts:			
(in addition to the Operating Budget)			
Ahli Arab Hospital - Gaza	3,530		
A Wider Circle	4,645		
Asian Pacific American Legal Resource Center	1,645		
Benevolence	300		
BHPC Nursery School - Scholarship Fund	475		
Capital Area Food Bank	3,120		
CASA (Voices for Children Montgomery)	475		
Coat Drive **	0		
Community Reach of Montgomery County	750		
Faith Presbyterian Church Feeding Families	3,909		
Forman Christian College (FCC)	9,154		
Friends Club	1,500		
GenOUT	445		
Homes Not Borders	2,000		
Interfaith Refugee Project **	9,459		
Kids First Orthopedics	575		
Manna Food	5,375		
My Dorm Room	1,075		
New Story Leadership	1,425		
Nourishing Bethesda	3,120		
Presbyterian Disaster Relief	957		
Queerly Gathered	495		
Resources Enriching African Lives	3,325		
SMYAL	375		
Solutions in Hometown Connections	2,500		
Thanksgiving Baskets **	5,166		
The Trevor Project	375		
Youth Mission Trips & Conferences	31,813		
Total Other Special Offerings			97,982
Total Special Offerings and Gifts			\$108,176
Operating Funds			
Operating Mission Giving (from the MCLM Operating Budget)			99,348
Operating Mission Giving (Reformed Institute)			750
Operating Mission Giving (from Session/Racial Justice - Union Sem. Schol., Unique Learning Ctr)			6,500
TOTAL MISSION SUPPORT			\$214,774
** Many non-cash donations received			
Summary		2025	
Mission Support as a % of BHPC Disbursements (Total Mission Support/ Total Cash Disbursements)		9.4%	
Mission Support as a % of BHPC disbursements & Invisible Mission Dollars (Total Mission Support/ (Total Cash Disbursements+Invisible Mission \$))		14.8%	
Operating Mission Support as a % of the Operating Actual:		6.4%	
As part of our mission, BHPC shared our space in 2025 with the following local community groups using "Invisible Mission" dollars valued at over \$145,000.			
Alzheimers Caregiver Support Group			
Bradley Hills Presbyterian Church Nursery School			
Friends Club			
Friends Club Caregivers Support Group			
Music Groups			
Pastoral Counseling			
Spiritual Counseling			
Note: For the 2024-2025 school year, the BHPC Nursery School provided need based scholarships totaling \$32,664 providing 11 children and their families the opportunity to be a part of the school community. For the 2025-2026 school year, the BHPCNS has budgeted \$48,000 for the need based scholarships.			

FRIENDS CLUB OF BRADLEY HILLS	
Balance Sheet	
As of December 31, 2025	
	Total
Assets	
Current Assets	
Bank Accounts	
1110 United Checking	56,306.06
1180 Pay Pal	48.51
1200 Certificates of Deposit	
1210 8487519386 13M 0890626	91,903.82
1215 8542520515 9M 060626	36,319.45
1220 8287488006 13M 102526	55,360.95
1225 8407907900 9M 102926	32,105.99
1230 8581080588 13M 022826	51,451.36
Total for 1200 Certificates of Deposit	\$267,141.57
Total for Bank Accounts	\$323,496.14
Accounts Receivable	
Other Current Assets	
1500 CD Accrued Interest	
1510 CD 8487519386	851.74
1515 CD 8542520515	99.46
1520 CD 8287488006	37.71
1525 CD 8407907900	18.75
1530 CD 8581080588	357.63
Total for 1500 CD Accrued Interest	\$1,365.29
Total for Other Current Assets	\$1,365.29
Total for Current Assets	\$324,861.43
Other Assets	
Total for Assets	\$324,861.43
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2235 BHPC Payroll	22,331.70
Total for Current Liabilities	\$22,331.70
Total for Liabilities	\$22,331.70
Equity	
30000 Opening Balance Equity	0.00
32000 Unrestricted Net Assets	264,302.00
Net Income	38,227.73
Total for Equity	\$302,529.73
Total for Liabilities and Equity	\$324,861.43

FRIENDS CLUB OF BRADLEY HILLS PRESBYTERIAN CHURCH	
Revenue and Expenses	
January - December 2025	
	Total
REVENUE	
4100 Membership	
4110 Registration	174,930.00
Total 4100 Membership	\$ 174,930.00
4200 Donations	
4220 Holiday Mailings	1,975.00
4290 General	104,912.01
Total 4200 Donations	\$ 106,887.01
4400 Other Revenue	
4410 Interest /Gains/Losses	10,074.92
4430 Grants	60,000.00
Total 4400 Other Revenue	\$ 70,074.92
Total Revenue	\$ 351,891.93
EXPENSES	
5001 Compensation	
5100 Executive Director Compensation	
5110 Exec Director Salary	95,256.00
5120 Exec Director Health/Life	2,381.40
5130 Exec Director FICA	7,596.97
5140 Exec Director Pension	10,478.16
Total 5100 Executive Director Compensation	\$ 115,712.53
5200 Activities Coordinator Compensation	
5210 Activities Coordinator Salary	69,044.28
5220 Activities Coord Dir.Health/Life	14,225.76
5230 Activities Coord FICA	5,433.31
5240 Activities Coord Pension	7,780.14
Total 5200 Activities Coordinator Compensation	\$ 96,483.49
5300 Office Manager Compensation	
5310 Office Manager Salary	22,650.00
5330 Office Manager FICA	1,732.75
Total 5300 Office Manager Compensation	\$ 24,382.75
5400 Finance Manager Compensation	
5450 Finance Consultant	1,975.00
Total 5400 Finance Manager Compensation	\$ 1,975.00
Total 5001 Compensation	\$ 238,553.77

FRIENDS CLUB OF BRADLEY HILLS PRESBYTERIAN CHURCH	
Revenue and Expenses	
January - December 2025	
	Total
6000 Program	
6110 Activity Supplies	1,464.09
6120 Entertainment	23,625.00
6130 Food	18,788.40
6160 Appreciation Events	5,199.55
6190 Other Program Expenses	384.09
Total 6000 Program	\$ 49,461.13
7000 Administrative	
7005 Advertising & Promotions	582.32
7010 Computer Hardware	3,458.00
7011 Computer Resources	3,804.91
7012 Computer Support/ Installation	3,981.14
7013 Sound System	3,221.23
7015 Insurance	2,906.51
7025 Dues and Subscriptions	658.89
7035 Office Supplies & Equip	1,031.94
7037 Toner & Copier Clicks	1,103.48
7040 Payroll (ADP)	504.68
7045 Postage	1,892.60
7050 Printing	692.00
7060 Telephone	1,657.84
7090 Other Admin Expenses	153.76
Total 7000 Administrative	\$ 25,649.30
Total Expenses	\$ 313,664.20
Net Revenue	\$ 38,227.73

Bradley Hills Presbyterian Church Nursery School
Balance Sheet
 July 2025

	<u>July 31 2025</u>
ASSETS	
Current Assets	
Checking/Savings	
BrightWheel	2,188.00
Fidelity Brokerage Services	465,470.55
Truist Operating	50,646.90
Total Checking/Savings	<u>518,305.45</u>
Accounts Receivable	
Accounts Receivable	11,286.96
Total Accounts Receivable	<u>11,286.96</u>
Total Current Assets	<u>529,592.41</u>
TOTAL ASSETS	<u><u>529,592.41</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	12,903.21
Total Accounts Payable	<u>12,903.21</u>
Other Current Liabilities	
Camp Registrations	0.00
Retirement	2,903.85
Student Deposits 2025/26	110,120.00
Total Other Current Liabilities	<u>113,023.85</u>
Total Current Liabilities	<u>125,927.06</u>
Total Liabilities	125,927.06
Equity	
Alla Johnson Memorial Schlrshp	48,933.28
Restricted for Parent's Group	12,130.18
Restricted Operating Funds	218,238.31
Restricted Capital Improvements	5,050.44
Unrestricted Operating Fund	73,924.16
Net Income	45,388.98
Total Equity	<u>403,665.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>529,592.41</u></u>

**Bradley Hills Presbyterian Church Nursery School
Profit & Loss Budget vs. Actual
July 2025**

**Bradley Hills Presbyterian Church Nursery School
Profit & Loss Budget vs. Actual
August - July 2025**

	<u>Aug - July 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
BHPC Fin Assurance Reimbursement	0.00	5,150.00	-5,150.00	0.0%	5,150.00
Camp Revenue	97,525.00	85,000.00	12,525.00	114.74%	85,000.00
Early Morning/Lunch			0.00		24,000.00
Early Mornings Program	9,170.00	5,000.00	4,170.00	183.4%	
Lunch Bunch	24,260.00	19,000.00	5,260.00	127.68%	
Total Early Morning/Lunch	33,430.00	24,000.00	9,430.00	139.29%	24,000.00
Grants*	1,790.00	0.00	1,790.00	100.0%	0.00
Miscellaneous Revenue					
Miscellaneous Revenue - Other****	140.00	0.00			
Total Miscellaneous Revenue	140.00	0.00	140.00	100.0%	0.00
Registration Fees	13,040.00	15,000.00	-1,960.00	86.93%	15,000.00
Late Payment Fee					
Ret Chk Service Charges	30.00	0.00	30.00	100.0%	
Stay & Play	150,005.49	128,000.00	22,005.49	117.19%	128,000.00
Cub Club	13,794.00	11,040.00			11,040.00
Tuition					
Regular Tuition	1,092,563.50	1,152,690.00	-60,126.50	94.78%	1,152,690.00
Scholarship Tuition	31,179.00	24,758.00	6,421.00	125.94%	24,758.00
Total Tuition	1,123,742.50	1,177,448.00	-53,705.50	95.44%	1,177,448.00
Total Income	1,433,496.99	1,445,638.00	-12,141.01	99.16%	1,445,638.00
Gross Profit	1,433,496.99	1,445,638.00	-12,141.01	99.16%	1,445,638.00
Expense					
Administrative					
Advertising	2,346.73	2,200.00	146.73	106.67%	2,200.00
Advisor Fees/Professional Fees	1,796.64	2,250.00			2,250.00
Bank Fees/Service Charges	886.47	150.00	736.47	590.98%	150.00
Copier Expense	3,352.71	2,800.00	552.71	119.74%	2,800.00
Dues & Periodicals	357.04	550.00	-192.96	64.92%	550.00
Financial Assurance	0.00	5,150.00	-5,150.00	0.0%	5,150.00

**Bradley Hills Presbyterian Church Nursery School
Profit & Loss Budget vs. Actual
July 2025**

	<u>Aug - July 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Payroll Expenses					
Administrative					
Admin - FICA Employer's	18,385.05	17,442.00		105.41%	17,442.00
Death and Disability	4,060.92	1,600.00	2,460.92	253.81%	1,600.00
Medical - Reimbursement	2,436.57	2,410.00		101.1%	2,410.00
Retention Admin	1,350.00	1,000.00	350.00	135.0%	1,000.00
Retirement	19,012.32	17,673.00	1,339.32	107.58%	17,673.00
Administrative - Salaries	232,008.23	228,000.00	4,008.23	101.76%	228,000.00
Total Administrative	277,253.09	268,125.00	9,128.09	103.4%	268,125.00
FICA Employers	51,217.30	59,425.00	-8,207.70	86.19%	59,425.00
Retention Regular Staff	16,375.00	19,400.00	-3,025.00	84.41%	19,400.00
Regular Staff	505,357.62	575,500.00	-70,142.38	87.81%	575,500.00
Staff - Cub Club	5,550.00	4,500.00	1,050.00	123.33%	4,500.00
Stay & Play and other Specials					
Early Mornings	9,480.00	8,400.00	1,080.00	112.86%	8,400.00
Lunch Bunch	10,770.00	12,000.00	-1,230.00	89.75%	12,000.00
S&P, LP, BB	0.00	0.00	0.00	0.0%	0.00
Staff- Camp	49,944.18	35,000.00	14,944.18	142.7%	35,000.00
Stay & Play	82,724.00	91,000.00	-8,276.00	90.91%	91,000.00
Total Stay & Play and Other Specials	152,918.18	146,400.00	6,518.18	104.45%	146,400.00
Substitutes	23,750.01	30,000.00	-6,249.99	79.17%	30,000.00
Employee Tuition Discount	5,138.50	5,850.00	-711.50	87.84%	5,850.00
Total Payroll Expenses	1,037,559.70	1,109,200.00	-71,640.30	93.54%	1,109,200.00
Total Expense	1,426,755.04	1,445,638.00	-18,882.96	98.69%	1,445,638.00
Net Ordinary Income	6,741.95				0.00
Other Income/Expense					
Other Income					
Unrealized Loss/Gain on Securities***	4,082.68				
Total Other Income	4,082.68				
Net Other Income	4,082.68				
Net Income	10,824.63				
Investment Income/Transfer to Restricted Funds**	19,601.85	10,000.00	9,601.85	196.02%	10,000.00
Donation		0.00	0.00		0.00
Annual Giving Campaign	14,130.00				
Donation - Other	832.50				
Total Donation**	14,962.50				
Amount for transfer to Alla Johnson Scholarship Fund	34,564.35				
Total Net Income	45,388.98				

**Bradley Hills Presbyterian Church Nursery School
Profit & Loss Budget vs. Actual
July 2025**

	<u>Aug - July 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Payroll Expenses					
Administrative					
Admin - FICA Employer's	18,385.05	17,442.00		105.41%	17,442.00
Death and Disability	4,060.92	1,600.00	2,460.92	253.81%	1,600.00
Medical - Reimbursement	2,436.57	2,410.00		101.1%	2,410.00
Retention Admin	1,350.00	1,000.00	350.00	135.0%	1,000.00
Retirement	19,012.32	17,673.00	1,339.32	107.58%	17,673.00
Administrative - Salaries	232,008.23	228,000.00	4,008.23	101.76%	228,000.00
Total Administrative	<u>277,253.09</u>	<u>268,125.00</u>	<u>9,128.09</u>	<u>103.4%</u>	<u>268,125.00</u>
FICA Employers	51,217.30	59,425.00	-8,207.70	86.19%	59,425.00
Retention Regular Staff	16,375.00	19,400.00	-3,025.00	84.41%	19,400.00
Regular Staff	505,357.62	575,500.00	-70,142.38	87.81%	575,500.00
Staff - Cub Club	5,550.00	4,500.00	1,050.00	123.33%	4,500.00
Stay & Play and other Specials					
Early Mornings	9,480.00	8,400.00	1,080.00	112.86%	8,400.00
Lunch Bunch	10,770.00	12,000.00	-1,230.00	89.75%	12,000.00
S&P, LP, BB	0.00	0.00	0.00	0.0%	
Staff- Camp	49,944.18	35,000.00	14,944.18	142.7%	35,000.00
Stay & Play	82,724.00	91,000.00	-8,276.00	90.91%	91,000.00
Total Stay & Play and Other Specials	<u>152,918.18</u>	<u>146,400.00</u>	<u>6,518.18</u>	<u>104.45%</u>	<u>146,400.00</u>
Substitutes	23,750.01	30,000.00	-6,249.99	79.17%	30,000.00
Employee Tuition Discount	5,138.50	5,850.00	-711.50	87.84%	5,850.00
Total Payroll Expenses	<u>1,037,559.70</u>	<u>1,109,200.00</u>	<u>-71,640.30</u>	<u>93.54%</u>	<u>1,109,200.00</u>
Total Expense	<u>1,426,755.04</u>	<u>1,445,638.00</u>	<u>-18,882.96</u>	<u>98.69%</u>	<u>1,445,638.00</u>
Ordinary Income	6,741.95				0.00
Income/Expense					
Other Income					
Unrealized Loss/Gain on Securities***	4,082.68				
Total Other Income	<u>4,082.68</u>				
Other Income	4,082.68				
Total Other Income	<u>10,824.63</u>				
Percent Income/Transfer to Restricted Funds**	19,601.85	10,000.00	9,601.85	196.02%	10,000.00
Donation		0.00	0.00		0.00
Annual Giving Campaign	14,130.00				
Contribution - Other	832.50				
Contribution**	14,962.50				
Transfer to Alla Johnson Scholarship Fund	34,564.35				
Total Other Income	<u>45,388.98</u>				

Bradley Hills Presbyterian Church Nursery School
Parents' Group P&L
August - July 2025

	<u>Aug - July 25</u>
Ordinary Income/Expense	
Income	
Parents Group	
Affiliated Donation	822.65
Book Fair	1,330.70
Fall Fundraiser	1,239.35
Merchandise Sales	2,461.50
Restaurant Fundraiser	
Special Fundraising Event	356.44
Raffle Tickets	70.00
Total Special Fundraising Event	426.44
Parents Group - Other	1,873.72
Total Parents Group	8,154.36
Total Income	8,154.36
Gross Profit	8,154.36
Expense	
Parents Group Expenses	
Fall Fundraiser	600.00
Merchandise	5,736.58
School Events	3,703.13
Special Fundraising Events	408.00
Staff Appreciation	430.10
Parents Group Expenses - Other	220.74
Total Parents Group Expenses	11,098.55
Total Expense	11,098.55
Net Ordinary Income	<u><u>-2,944.19</u></u>