

Glasgow: Kelvin West Church of Scotland

ACCRUED (SORP COMPLIANT) ACCOUNTS USING MERGER ACCOUNTING TO RECORD A UNION DURING THE YEAR

FOR THE YEAR ENDED 31 DECEMBER 2024

Congregation No: 161080

Scottish Charity No: SC000289



Glasgow: Kelvin West Church of Scotland was created on 28 November 2024 by way of a Union between Wellington Church of Scotland (Congregation number 161044) and Glasgow: Kelvinbridge Parish Church - Church of Scotland (Congregation number 160955).

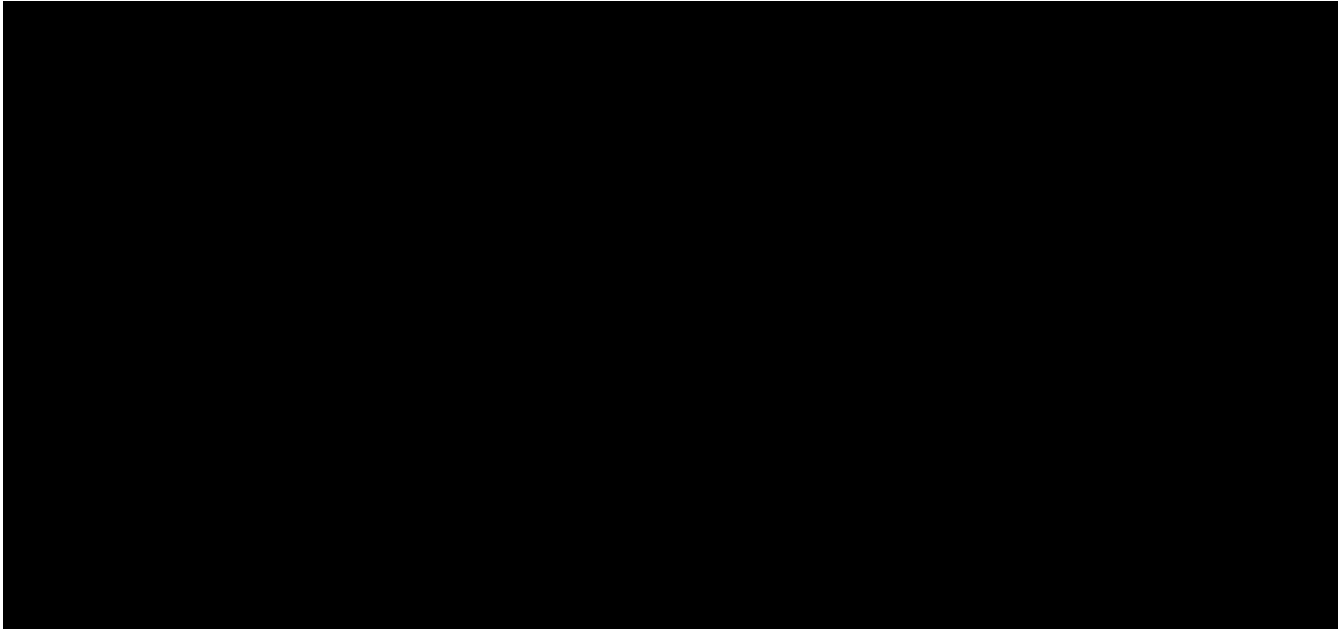
Glasgow: Kelvin West Church of Scotland
Trustees' Report
Year ended 31 December 2024

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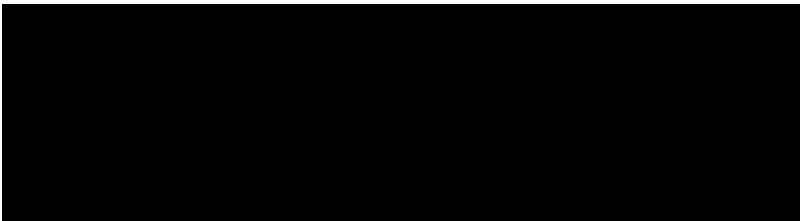
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Reference and Administration Details

Trustees



Principal Office-bearers



Principal Office

Charity No:

SC000289

Independent Examiner

David Nicholls FCCA
Brett Nicholls Associates
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PO Box 1000	Glasgow Charing Cross West Branch
BX2 1LB	Clifton Place
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The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1 January 2019.

Objectives and Activities

Glasgow: Kelvin West Church of Scotland was created on 28 November 2024 by way of a Union between Wellington Church of Scotland and Glasgow: Kelvinbridge Parish Church - Church of Scotland ("the Union").

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

As such, Kelvin West has endeavoured to define and interpret its call and mission through the following statement: *'Love one another, as I have loved you.'* (John 15:12). *We welcome into the life and worship of our congregation all people whatever their ethnic origin, gender, background, age, sexual orientation, mental or physical ability. We affirm our diversity and the dignity of each person. 'Welcome one another, therefore, just as Christ has welcomed you, for the glory of God.'* (Romans 15:7).

The Church's understanding of mission begins with its stated commitment to welcome and inclusion within the life and worship of the congregation, and to a communal journey of faith on which we come to know, to accept, and to live the love of God in Jesus. However, these words of welcome and love also represent our vision for a truly human community anywhere. Our mission is to embody that vision, and the values of the kingdom of God that underpin it, and to take it out into the world. In light of this, we understand the mission of the church to include a commitment to, and action (often in partnership with other individuals and organisations) towards what the World Council of Churches has summarised as 'justice, peace, and the integrity of creation', and we therefore include the following particular areas in our understanding and practice of mission:

1.Care for Creation: Because we believe in a loving and caring Creator God, and because we believe that we live in a world and on an earth created to be integrated and interdependent, we aim to work toward an understanding and a way of living that respects the natural world, cares for the environment, and lives in harmony with the earth and the future of its people.

2.Justice and Human Rights: Because we believe that every human being is made in the image of God, we attempt to work towards a world where equality and human rights are understood and lived, and also towards a world and a society where (in the words of John Calvin) 'no one has too little and no one has too much'.

3.Peace: Because we follow Jesus, the Prince of Peace, we are committed to working towards, and advocating, solutions to the problems and difficulties of the world that avoid the use of violence and force whenever possible; and we support in whatever way we can the often repeated position of our General Assembly that the possession or threatened use of weapons of mass destruction, including nuclear weapons, is immoral and illegal.

4.Unity and Understanding: Because we believe that the Spirit of Pentecost is one of understanding and unity, we work to promote the unity not only of the church but also of the world, and to promote understanding between people, faiths, and nationalities.

5.Refugees and Asylum-Seekers: Because we believe that the scriptures call on us to welcome the stranger and to care for the foreigner and the oppressed, we work in whatever ways seem possible to bring into the care of the church and the wider community those who come to us from other lands, particularly those who come in fear and in need.

6.Young People: Because we believe that we are called to look always to God's future, we work toward promoting this faith and work, life and love, among the young, seeking to equip them for what is yet to come, to inspire them in their lives and to be inspired by those lives, and to express our trust in them for the future of the world and of the church.

Achievements and Performance

Kelvinbridge Parish Church

Our principal objectives are encompassed by five marks of mission:

- To proclaim the Good News of the Kingdom of God.
- To teach baptise and nurture new believers.
- To respond to human need by loving service.
- To seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation.
- To strive to safeguard the integrity of creation and sustain and renew the life of the earth.

To this end there are services of worship on a weekly basis at 11 am on Sundays. A Soup and Pudding lunch follows the morning service on the first Sunday of every month. Holy Week Services are shared with other local Church of Scotland congregations and Hillhead Baptist Church.

A Youth and Community Outreach worker was appointed in January 2022 on a three year contract, locally funded by Kelvinbridge. She works widely in local schools, often in partnership with youth workers from other churches, with the Wheel Trust, and with Scripture Union. She takes part in and sometimes partially leads events such as Magnitude, a five- day annual residential Christian youth festival for young people aged 11-18 based at Lendrick Muir near Kinross. She has organised and run a study group on The Lord's Prayer and organised Future Focus sessions reviewing our priorities for mission.

She has contacts among some students who attend worship from time to time and has organised a social event for them. She was instrumental in setting up and running a weekly Warm Space, providing free soup, teas and coffees, which began in October 2022 which has since transformed into a successful Coffee and Craft group.

The church's own youth organisation is the 1st Glasgow Boys' Brigade Company with Anchor Boys, Junior Section, Company Section and Senior Section members. We also host Rainbow Guides, Brownies and Guides. Various social and fundraising events are organised throughout the year-sometimes shared with Wellington Church.

External organisations use our building and these include a Tai Chi group, a band from a local charity, the local community council and other occasional lets.

Regular hall-lets and occasional lets ceased as of 31st March 2024 as part of preparations for the congregation of Glasgow: Kelvinbridge to unite with Wellington Church of Scotland, Glasgow to form a new united congregation per the current Presbytery Mission Plan.

The Union is dealt with further later in this report.

We have school chaplaincy outreach in two local primary schools; a secondary school for children and young people with special needs; and in a neighbouring independent school which has both preparatory (primary) and senior (secondary) departments. We also maintain a chaplaincy input into a local independent care home for the elderly. It is anticipated that these will continue into the union with Wellington Church.

We are part of West End ACTS, an ecumenical grouping.

Worship services continued on Sunday mornings, with a small stable core of worshippers and a small number of students and young adults attending from time to time. The final Sunday service in the Kelvinbridge building was on 17th November 2024 and the Service of Union with Wellington Church took place on 28 November 2024. The content of worship continued to be posted on the church Facebook page most weeks. This remained active until the date of union.

An elder from Kelvinbridge, who completed Presbytery's Word and Worship Course, is certified as an Authorised Worship leader and has contributed regularly to worship. Our Youth and Community Outreach worker has undertaken Presbytery training towards becoming an Authorised Worship leader, but still has to receive accreditation. We anticipate that her contract will be extended into the union of Kelvinbridge and Wellington.

It has been agreed that the 1st Glasgow Boys Brigade will transfer their activities to a new base in what is now Wellington Church.

Achievements and Performance

Wellington Church of Scotland

Wellington Church continues to be a place of worship, of welcome, of hospitality, and of service. Led by its Transition Minister, [REDACTED] it has worked on finding its place in its cluster, as the Church of Scotland in Glasgow restructures, and on continuing to deliver worship and activities both in person and online. As detailed elsewhere in this report, in the course of 2024 discussions with our neighbours at Kelvinbridge continued leading to a union of the two congregations based in the current Wellington building on 28 November 2024. Throughout, Wellington's Assisting Minister, Rev [REDACTED] (also moderator of Glasgow Presbytery until June 2024) has been in post offering leadership and support. The various Committees of Session oversee the wide variety of activities it undertakes, which are summarised below. Leadership activities are ably supported by the Church Administrator, [REDACTED] The Church Officer, [REDACTED] [REDACTED] also strongly supports the ministerial team and acts with the Administrator, [REDACTED] as key contacts for the groups who use the premises.

Sunday Morning Worship has continued to be delivered in person and simultaneously live-streamed during the period. This dual mode of delivery allows more infirm members, or those who cannot attend on a particular Sunday morning, still to join with us. Our AV has been ably manned by [REDACTED] and [REDACTED] ministry, together with that of [REDACTED] and occasional preaching by others including some of our own members such as [REDACTED] [REDACTED] has been greatly appreciated by the congregation. In August, [REDACTED] joined us as probationer minister and has made a valuable contribution to worship at Wellington and the life of the congregation. The ministry of music facilitated by the organist, [REDACTED] [REDACTED] also continued to bless and help lead our worship. Through the ongoing generosity of church members, the appointment of four choral scholars was sustained through the period. We have continued to experience challenges in welcoming children and young people back into our fellowship although, as detailed elsewhere in this report, we have been blessed by the regular attendance of two more children and other young people in 2024. Wellington is also blessed in the range of diverse skills of its members and elders and has been well served with worship arrangements, including online and in-person Bible Study, Sunday services and celebrations such as Advent and Easter which are creative, engaging and spiritual. [REDACTED] continued the short, informal period of worship at 5 pm on a Thursday evening as part of our outreach to students and staff at Glasgow University (and others). Currently, there is no evening service.

The small chapel created in Wellington's crypt has continued to be a worship space for the Orthodox Church. This carries on our development and practice of practical ecumenism, allowing us to share one of our key resources with another Christian tradition. We also shared the sanctuary with the Praying Hands Asian Fellowship.

Links with the University have been continued. [REDACTED] serves as chaplain to the medical faculty, and Rev [REDACTED] [REDACTED] are also part of the team of Honorary Chaplains. Links with the University Chapel are sustained. We have been able to take the opportunity to unite our choirs for a service during this period.

The Education, Worship, Media, and Communication Committee is composed of [REDACTED] as the convener, Rev [REDACTED] as the Transition Minister, Rev [REDACTED] as the Assisting Minister (Ordained Local Minister), Rev [REDACTED] [REDACTED] who offer valuable support in Bible studies. Others include [REDACTED] the Music Director, elder [REDACTED]

The 2024 calendar, including worship, Bible study, and Sunday music by the choir, was thoughtfully organised by Rev [REDACTED] [REDACTED] respectively.

The committee expressed itself very happy with the contribution of music including the choral service made to the worship of Wellington Church. The committee noted the success of the joint service with the University chapel choir, under the direction of the church's Music Director and that of the University.

The committee appreciates the efforts of the team involved in enhancing our online presence.

The Sunday School, under the leadership of [REDACTED] and supported by elders [REDACTED] [REDACTED] and others, consistently attracts and engages children and young people in our worship through a variety of activities. Nevertheless, the committee invites suggestions and ideas for activities that could further enrich the church and its environment.

The Questions of Faith Group continued to meet weekly with several new members during the year, resulting in around 8 regular attenders. Discussion was invariably lively, usually based on a book; over the past year these have included Christian Atheist: Belonging without Believing by [REDACTED] God, Faith and the New Millennium by [REDACTED] Without Buddha I could not be a Christian by [REDACTED] The Universal Christ by [REDACTED] and The New Religion of Life in Everyday Speech by [REDACTED]

The Bible Study Group met throughout 2024. The studies led by [REDACTED] and others covered the following topics:
A series of Studies based on the musical film "West Side Story".
Scottish Bible Society studies on "How to be the church".
Christian Aid Study "Act on Poverty".

Most of our studies have been held on zoom with an average attendance of 15. There have been good discussions and the group attending has an age range of 23-89!

Music, Worship and The Life of the Congregation

The contribution of the director of music, [REDACTED] to the whole work and worship of the church has again been greatly appreciated. The choir and the continuing involvement of our four choral scholars, whose employment is now wholly supported by donation rather than church funds, has been a significant benefit to the range and quality of music, and consequently to worship, on Sunday mornings. The scholars continue to work well with the volunteer members of the choir. The monthly Saturday lunchtime concert series took place from January until June 2024, the final one being included in Wellington's participation in WestFest (which replaced the pre-Covid West End Festival). The other WestFest contribution was a concert and presentation celebrating 140 years of the organ. These were well-supported by the congregation and brought in a variety of people whether as performers or audience members.

The Cosy Café on a Friday lunchtime at Hillhead High School also continued in the period and is supported by the Transition Minister - being one of a number of chaplaincy activities which he undertakes with the School. He has also participated, by invitation, in events at Hillhead Primary.

Mission and Outreach Committee (M&O)

Wellington's "Understanding and Practice of Mission" underpins the work of the M&O committee, which is convened by Maureen Small. The committee coordinates many outreach and fundraising activities of the congregation. Each Lent there is a major appeal for three chosen charities, one local, one national, one overseas. Christian Aid Week in May is another important focus for fundraising and Special Collections for different charities are taken at special times of year including Christmas and Remembrance Sunday. The committee oversees the operation of the Crypt Café and the International Welcome Club, whose work is described below. Justice and Peace issues, such as destitution and homelessness, are brought to the congregation for action. The committee supports Fair Trade and the congregation's involvement with Eco-Congregation Scotland.

In 2024, the Lenten Appeal supported Refuweggee; CrossReach; and Embrace the Middle East. Speakers came from all the charities to explain their work.

Transform Trade continues as the successor to Tradecraft Exchange, the charity arm of Traidcraft. [REDACTED] remains our link with them and with the Scottish Fair-Trade Forum. We continue to highlight the importance of buying Fair trade goods and use Fair trade coffee and tea in the church.

The Crypt Café: A sub-committee of the M&O, convened by [REDACTED] oversees the work of the Crypt Café, which operates Monday - Thursday from 10.30 am to 1.45 pm during university term-time (September to March). [REDACTED] the manager, and [REDACTED] the cook, continue to provide excellent home-made soup and snacks and a warm welcome to university students, staff and others. They are aided by many volunteers from across the world and the hard work of [REDACTED] the kitchen porter.

The International Welcome Club

2024 was a year of celebration and of sadness.

Celebration - The Club marked 20 years of its existence in several ways.

1) Formal research was done by the University of Glasgow into the health and wellbeing benefits the Club provides for international students. This showed many benefits including:

- providing a safe, non-judgemental space where International Students could express themselves.
- helpful in dispelling loneliness and mental health issues

Further research is underway now (March 2025) to examine the health and wellbeing benefits the Club provides for asylum seekers.

2) Two videos were created by Club Members to provide PROFILES of Club Members saying - directly - what the Club had meant to them. More are planned for 2025.

3) **A Friday Fiesta** was held to highlight the many groups and organisations which use the Wellington building and are therefore part of the Church family - as is the Club itself.

4) More than 20 Club members attended a public International Ceilidh in Oran Mor organised by a Club supporter - [REDACTED]

Summer Programme The Club organised a very successful programme of walks, visits to places such as the Southern Necropolis [REDACTED] in Greenock, Summerlee Industrial Heritage Park and the Burrell culminated in a BBQ in Kelvingrove Park.

Conversation Corners Every week (except for a short break at Christmas and New Year and the Club holiday month of MAY) an English Language Conversation Corner has been held on Zoom on a Wednesday and face-to-face in the Crypt Cafe on a Thursday. Wednesday Zooms have been devotedly set up and run by [REDACTED] now resident in Spain and [REDACTED] who moves between Glasgow and Bute with back up from [REDACTED] Thursday Conversation Corners in the Crypt has a big team of volunteers - mostly from Hong Kong - managing the setting up/registration and vital Tea Time - with a pool of more than 30 local people who are the Hosts and Hostesses. Thanks to the technical wizardry of [REDACTED] one of the new members, Club members use QR codes to sign in.

Friday Club sees an average of 15 to 20 people meet each Friday upstairs in the Mitchell Room for a wide ranging programme of talks and other activities. Circle Dancing is one of the most popular activities in the programme takes place either in the Woodlands Hall or the Crypt. A most enjoyable Burns Supper was held in January.

Sadness - The death in November of [REDACTED] a core Team member for many years - was a shock as she'd been a regular attender at the weekly Conversation Corners in the Crypt Cafe on Thursdays and at the Friday Club upstairs on Fridays. She had handed over the responsibilities of Treasurer to Stanley To in the late summer when she moved to live with her daughter in Longniddry. The Club also lost in January another core member, [REDACTED] who died very suddenly, at home.

Finance The Club more than covered our costs and it thanks [REDACTED] Mission and Outreach for all her help along the financial way. A google account paid privately for some time will be paid by the church from Jan 2025.

Challenge Finding new members to join the core team to run the Club.

The Garden Group, led by [REDACTED] at the beginning of the year enthusiastically dug in for a spring crop with some tatties chitting on various window ledges waiting to be planted at the right time. There are six plots and three raised beds outside the Crypt Cafe. All are currently tended but one occasionally becomes available.

Plot holders meet every Monday afternoon for a cuppa and a catch-up. Sharing of information and knowledge generally happens 'organically.' The Group has several people with 'green fingers' or as one person says in his first language: 'a green hand.' The Club also has a rotating composter which is speeding up the creation of compost. The garden is mostly clay soil so quite difficult to grow anything but over the years different plots are showing what can be done with some TLC, deep digging and constant attention.

The Congregational Life Committee is convened by [REDACTED] It oversees the care of the congregation by ensuring that we look out for one another and therefore has continued to play a major part in supporting our community and fellowship in 2024. The Committee has responsibility for providing hospitality when needed and for the following regular activities which are both Pastoral and Social and form part of the outreach of our congregation.

2024 has been a year of special events remembering anniversaries of significant past events and people, and some significant exciting changes now and in the future for our congregation.

Informal worship takes place in our local Care home where a small team of volunteers including members of the Ministry team, share in leading the short services. There is also time to chat and get to know the residents, some of whom are members of our congregation. We are given a warm welcome by the staff and are at liberty to visit anytime and join in regular social events organized by the coordinator and care staff. This has continued through 2024.

Flowers are arranged in the church each week and distributed to others who may be going through a difficult time to express our love and concern and support. At Christmas, gifts are distributed to those who are unable to come and physically join in worship with the congregation. Our newsletter has been compiled for many years by one of our committee members and posted to folks unable to join us in person, to keep them up to date with events and other church news. Thankfully many folks can now join the services on-line. Towards the end of 2024 our editor felt it was time to step down from this task which was passed on to another willing volunteer from our committee who is about to produce her first news draft.

After the morning service we gather in the hall, seated at small tables for coffee and chat and where new folks are made welcome and hopefully drawn into friendship and fellowship. Soup and sandwich Church lunches are also organized by the committee and take place about four times a year or on special occasions in the life of the congregation. We are blessed with many different nationalities within our congregation.

Throughout the year weekly Bible studies take place with appropriate breaks, sometimes in person, but mostly online, as this allows those who can't attend in person to share in the studies and fellowship. The committee, together with the ministry team, is mostly responsible for the chosen subjects. Studies were based on films with emerging themes. Others were straight Bible study sessions with shared leadership, using commentaries on different books from the Old and New Testament. The weekly Prayer meeting takes place before the studies on the same evening also on Zoom which allows more people who can't attend in person, to take part. Two ladies have been responsible for the Prayer times and compile the weekly prayer requests. This is a vital and helpful ministry.

In June the Bible Study Group enjoyed a lunch together in the garden of one of the members. Amazingly it was a warm sunny day. All the contributions of delicious food were shared and enjoyed outside with much chat and laughter giving thanks that we can freely get together around God's word without fear of authorities, unlike many of our fellow believers in many parts of the world.

The following week we enjoyed a congregational outing to Greenbank Garden, a National Trust property on the outskirts of Glasgow. We were really delighted to be accompanied by the son of the last owner of the property before it was handed over to the Trust. During the walk with him, he was able to tell some tales of the goings on in the past and even pointed out his old bedroom for us. This more than made up for the weather as did the layout of the lovely diverse plants in this intimate garden.

Like many congregations, not many children have been coming on Sundays for a few years, but 2024 brought a further two new children to join the activities in the Creche room. Our new baby of last year, whose family is from Nigeria, is now a lively toddler who enjoys being a part of this group and is loved by all of them. We still have our delightful Japanese family with 4 children who are now joined by a Chinese family of brother and sister. The creche room is full but no one with English as their first language! We are so thankful for all of them. Amazingly we have a wonderful Japanese couple in our fellowship who love children and help with translation for one family although the older ones are rapidly learning English at school. Our leader shares Bible stories with the older ones while helpers provide activities for the younger children. At Christmas we had a wonderful depiction of the Christmas story in word and song in full nativity costumes from all the children with some adults. This was so joyful and a truly authentic account of the real Christmas story which lifted our spirits. We are thankful to God for the blessings these young ones have brought to our congregation.

Other Events and Highlights

As previously mentioned, 2024 has been a significant year for the congregation in many respects. For the last 140 years, since Saturday 11 October 1884, people have been worshipping in the Wellington building. The year began with a service of celebration on 21 January with the Right Rev. [REDACTED] Moderator of the General Assembly and the Rev Professor [REDACTED] Moderator of the Presbytery of Glasgow officiating.

Throughout the year five other anniversaries of both people and events would be celebrated. This was not the remit of our committee. A special committee took this forward with contributions from the congregation. It is, though, worth mentioning these as part of the life of the congregation in 2024. Topics included the installation of our present organ; the union of Wellington and Woodland congregations; the birth of the International Club and the English Language Conversation Corner; the Commemoration of the work of [REDACTED] a previous member of the congregation, and her distinctive and skilful embroidery work in designing 3 intricate pulpit falls and many other internationally recognized pieces of embroidery.

In April two members of the committee attended a talk by the author [REDACTED] a former Baptist Minister, who has, from her personal experience, written three books on the subject of Wellbeing. She is the founder of the charity RENEW WELLBEING which aims to provide 'simple, safe, sustainable spaces where it is OK not to be OK'. The committee was inspired by what was reported from her talk and felt it was important to explore this further as it could be beneficial for folks in our community and ourselves. Further training was undertaken to find out if this might be sustainable in our present building or elsewhere. We seem to be kind of drawn to explore this initiative.

Easter was celebrated by the usual joint early morning service by the West End Glasgow churches in the Botanic Gardens followed by an invitation to Breakfast in the Wellington building before the Easter Day service at 11.00am. In May our craft group held a display and sale of their beautiful hand made goods with our committee providing the coffee and cakes. This sale of work was well attended enabling a significant donation to be given to Christian Aid.

The moderator of Glasgow Presbytery for 23/24, [REDACTED] member of our congregation, completed his term of office in June 2024 and, as is the custom on demitting office, [REDACTED] thanks and acknowledges the work of the incumbent in his or her own congregation in their own church building. This was a happy congregational celebration also including family and friends of the moderator who all enjoyed the home baking and listening to beautiful Scottish songs from two members of the church choir who were also students of Glasgow Conservatoire of Music and Drama.

November saw another 'packed out' coffee morning with hand made goods from our craft group. This was also attended by the CEO of the Scottish Refugee Council who was invited to speak about relevant issues facing by refugees and asylum seekers. Thanks to the generosity of those attending, a significant amount was raised for the Linda Norgrove Foundation which supports women from Afghanistan who are receiving medical training and support here at Glasgow University as they are unable to do this at present in their own country.

Thursday 28 November 2024 was a significant turning point for two West End congregations in the union of Kelvinbridge and Wellington Churches of Scotland to become the new United congregation of Glasgow: Kelvin West Church of Scotland. This is an opportunity and a new challenge for the new congregation to do new things as we explore our greatly enlarged parish. The service of union was followed by refreshments provided by our committee and the congregation.

Christmas as ever provides an opportunity to share the Good News of Christ's coming with our neighbours. The events began with the singing of 'Carols on the Steps' at the front of our building which is directly opposite Glasgow University, a busy thoroughfare. A few people stopped to listen. We were back again to the Curlers' Rest for 'Carols at Curlers' with crafts and the story of Christmas told in word, poem and song for all who wanted to listen. This seemed to be a relaxed happy evening, again shared with our neighbouring congregations.

Some members enjoyed a performance of 'A Christmas Carol' by the students of Glasgow Conservatoire of music and drama. The committee hosted the Congregational Christmas lunch as usual and then it seemed Christmas was suddenly with us with the Watchnight Service on Christmas Eve and the short morning service on Christmas day.

We now look forward to working together as a new congregation and are trying to listen out for the 'New Things' and blessings which are in store for us as we renew our trust in God's love and grace.

Finance and Fabric Committee

Chaired by [REDACTED] the Finance and Fabric Committee continues to oversee the congregation's financial affairs and the maintenance of the church's physical assets, including the church building, apartment, and manse. The committee's diverse and exceptional skills remain invaluable, with members dedicating significant time and effort to a broad range of responsibilities.

This year saw the farewell of [REDACTED] who resigned from the committee and eldership. Her high-value contributions and decades of knowledge about church affairs are deeply missed. At the same time, the committee welcomed [REDACTED] who spent the year preparing to take over as treasurer, and [REDACTED] whose ability to focus the committee's work and distil large tasks into manageable actions has been particularly welcome. Enormous thanks go to [REDACTED] for stepping into the role of treasurer and to [REDACTED] the outgoing treasurer, for his clear guidance and dedicated investment of time during the handover and throughout his tenure.

The committee also extends its gratitude to [REDACTED] who has dedicated an enormous amount of time to the general oversight of the building and has maintained strong links with the workers next door, often extracting invaluable intelligence. [REDACTED] continue to be a reliable force for manse inspections and for overseeing occasional works in the building. Meanwhile, [REDACTED]'s management of the payroll and oversight of letting agreements with tenants of the annexe [REDACTED] has been another key contribution.

2024 saw the highest income from hall lets ever recorded. However, costs have also increased significantly, driven primarily—but not exclusively—by rise in energy costs following the expiration of the existing contract, with the renewal coming at a much higher rate. The increased income is particularly noteworthy given the continued disruption to the church car park due to works in a neighbouring building adjacent to it, as well as the introduction of high parking fees for on-road parking, now in effect seven days a week from 8 am to 10 pm.

Despite these challenges, the strong demand for hall lets demonstrates that the building remains a well-used hub for local groups and communities who do not rely on car travel.

Towards the end of the year, the committee initiated a process to address a backlog of maintenance and upkeep that had accumulated in anticipation of a possible building sale, which ultimately did not take place. This effort aims to ensure the church's facilities continue to be well maintained and fit for purpose and will be a key task for the committee in 2025, finances permitting.

Nevertheless, the committee acknowledges that its current size does not match the enormity of its tasks. Over the years, there have been multiple departures that have never been fully replaced, leaving a growing workload for those who remain. A continued grave concern remains that, despite the increased letting income, the church runs a significant deficit—a problem that the committee cannot strategically address with its current low membership. Another urgent task for 2025 will thus be to enhance the membership to ensure the committee has the capacity to meet the ongoing financial and maintenance challenges, as well as the additional responsibilities resulting from the union with Kelvinbridae Church.

UNION BETWEEN GLASGOW: KELVINBRIDGE PARISH CHURCH – CHURCH OF SCOTLAND AND WELLINGTON CHURCH OF SCOTLAND, GLASGOW

Union

On 28 November 2024 the union between Kelvinbridge Parish Church and Wellington Church took place to create Glasgow: Kelvin West Church of Scotland.

The Presbytery Mission Plan of Glasgow Presbytery was finalised in 2023 and accepted by the General Assembly in May 2023. In terms of the accepted Presbytery Mission Plan Wellington Church and Kelvinbridge Parish Church were to join in a union sometime in 2024.

Discussions which started in 2023 between Wellington Church and Kelvinbridge Parish Church regarding the union carried on in 2024. There were also discussions with Presbytery.

These discussions resulted in Presbytery issuing the Basis of Union and the related Basis of Team Ministry in August 2024.

On 25 August 2024 separate meetings of the congregations of both Kelvinbridge Parish Church and Wellington Church were held after worship in the Wellington building to consider and vote on the Basis of Union and Basis of Team Ministry.

The Clerk of the Presbytery, Rev [REDACTED] chaired each of the meetings.

He explained that he was not there to recommend voting for or against the Basis of Union and Basis of Team Ministry. He was there to ensure that the proper procedures were followed and to answer questions about the Basis of Union and the Basis of Team Ministry and the process of Union. He also explained that Presbytery had the final say on whether the union would go ahead.

Following questions being asked and answered, the vote by secret ballot was taken.

The Kelvinbridge congregation voted unanimously in favour of the Basis of Union and the Basis of Team Ministry. All bar one of the Wellington congregation voted in favour of the Basis of Union and Basis of Team Ministry.

Presbytery agreed the union between Glasgow: Kelvinbridge Parish Church – Church of Scotland and Wellington Church of Scotland, Glasgow on 10 September 2024 and determined that the date of union would be 28 November 2024.

Service of Union

The Presbytery led Service of Union took place in the Wellington building on the evening of 28 November 2024. The service was well attended by members of the congregations of Wellington Church and Kelvinbridge Parish Church and by friends of each congregation.

The Moderator of the Service was Rev [REDACTED] Other officiating clergy were Rev [REDACTED] [REDACTED] Jordanhill Parish Church.

Following the Call to Worship by the Moderator and the singing of the first hymn the [REDACTED] led the opening Prayers, including the Lord's Prayer.

The Scripture Readings were 1 Samuel 16: 1-12 read by [REDACTED] of Kelvinbridge and John 4:1-15 read by [REDACTED]

This was followed by the Sermon, preached by [REDACTED]

A key part of the service was the Act of Union and the Introduction of Ministers.

The Narrative of the basis of Union was read by the Depute [REDACTED] followed by Prayers of Thanksgiving by Rev [REDACTED]

A Question was put to the congregation asking if having agreed to the Union, they would pledge themselves, in the presence of God and depending upon his help, to be faithful to the covenant of unity, love and peace into which they were now entering, for the better service of Christ's kingdom and the glory of His name? The congregation answered "We do".

Everyone then read out a statement in the Order of Service culminating with "...we dedicate ourselves to ourselves to the worship of God and the service of His Kingdom."

There was then the Declaration of Union followed by a Sharing of Peace.

The Introduction of Re [REDACTED] the Re [REDACTED] started by the Ministers taking vows and signing the Formula.

The Ministers were then introduced by the Moderator who asked the congregation "Do you the people of this congregation welcome [REDACTED] this new sphere of service, and renew your promise of encouragement and support?" The congregation answered "We do." This was followed by the Right Hand of Fellowship.

Service concluded with the Charges to the Ministers and the Congregation, the singing of the last hymn and the Benediction.

Basis of Union and Basis of Team Ministry

The main terms of the Basis of Union and the Basis of Team Ministry are as follows.

Basis of Union

Name: The name of the united congregation shall be Glasgow: Kelvin West Church of Scotland and Wellington Church's Charity Number SC000289 will be retained.

Places of Worship and Mission: The building presently used by Wellington will be the place of worship of the united congregation.

The church at present used by Kelvinbridge shall be sold, let or otherwise disposed of, subject to the approval of the Presbytery and, if necessary, the General Trustees or the General Assembly and the free proceeds of such sale shall be applied for fabric purposes in connection with the properties of the united congregation.

Territorial Responsibility: The bounds to be served by the united charge shall be the bounds of both parishes, or as the Presbytery shall determine.

Kirk Session: The elders of both Kirk Sessions shall form the Kirk Session of the united congregation.

Management: The temporal affairs of the united congregation shall be administered by the Kirk Session in terms of the Unitary Constitution.

Ministers: The [REDACTED] currently Transition Minister at Wellington, and the [REDACTED] currently Minister at Kelvinbridge, shall be members of a Team Ministry serving the united charge in terms of Section 8 of the Presbytery Mission Plan Act (Act VIII 2021) in terms of a basis of team ministry which they shall enter. The Team Ministry shall operate until the sooner of the demission of the present minister of Kelvinbridge or 31 March 2027 when the present transition ministry at Wellington concludes. Following the cessation of the Team Ministry the united charge shall be served by one full time Minister of Word and Sacrament under the Approved Presbytery Mission Plan.

Manse: The manse of the congregation of Wellington shall be the manse of the united congregation. The manse of the congregation of Kelvinbridge shall, upon the demission of Rev [REDACTED] be sold, let or otherwise disposed of, subject to the approval of the Presbytery and, if necessary, of the General Trustees or the General Assembly. The free proceeds of any such sale or let shall be applied for fabric purposes in connection with the properties of the congregation.

Basis of Team Ministry

Team roles

- The Transition Minister (full time minister of Word and Sacrament) appointed to Wellington shall be the Parish Minister, with responsibilities including co-ordination of Sunday and other worship, line management of any Ordained Local Minister and other presbytery appointed staff, developing relations with Glasgow University and the student community, and working in accordance with the terms on which the Transition ministry was created.

- The Development and Outreach Minister (full time minister of Word and Sacrament) shall be the minister presently inducted to Kelvinbridge on an unrestricted basis, with responsibilities which shall include making contributions to Sunday and other worship, being responsible for developing and initiating new outreach to areas on the east side of the parish, overseeing pastoral care and co-ordinating outreach to school communities.

[REDACTED] the locally employed Youth and Community worker will take responsibility for developing children's, youth and community work and school input. Responsibility for line management shall rest with the Development and Outreach Minister.

- All of these roles (together with non-stipendiary staff appointed by Presbytery) constitute the Ministry Team and each individual holding a role is a team member. It shall be the duty of all team members to work collaboratively to further the mission of the Church, sharing or covering for each other's duties where necessary and permissible in terms of Church law but not in such a way as to make any material alteration to the terms of service of any team member working under a contract of employment without the agreement of all relevant parties.

Moderator of Kirk Session

The Transition Minister shall serve as Moderator of the Kirk Session.

SALE OF KELVINBRIDGE BUILDING

The sale of the Kelvinbridge building to Glasgow Academy was completed shortly after the date of union and the net proceeds were £346,025.

KELVIN WEST PARISH CHURCH FOLLOWING THE UNION

The Ministry Team consists of Re [REDACTED] Rev [REDACTED] and the probationer minister [REDACTED]

There are 83 members on the Kelvin West Roll and 11 adherents. There are 8 children who are regularly involved in our worship. Kelvin West has its own youth organisation, 1st Glasgow Boys 'Brigade Company with Anchor Boys, Junior, Company and Senior Section members. The 1st Boys' Brigade moved their activities from the Kelvinbridge building to what was formerly the Wellington building and is now the Kelvin West church.

Sunday Worship

As was the case for both Kelvinbridge Parish Church and Wellington Church, Kelvin West delivers Sunday morning worship in person at 11 am. Around 90 people regularly worship at Kelvin West. The service is also available online and attracts around 50 views.

The union took place just before the start of the church year on Advent Sunday, 1 December 2024. This gave the new congregation the opportunity to start its new life at a time of the church celebrates the coming of Jesus. One memorable event was a marvellous nativity play on the Sunday before Christmas. It was a great team effort with contributors of all ages, including all the children involved in the life of the congregation and across the congregation and those who participate in Kelvin West life. This was so joyful and a truly authentic account of the real Christmas story which lifted our spirits. We are thankful to God for the blessings these young ones have brought to our congregation.

Financial Review

Per the Statement of Financial Activities on page 18, the church reported net decrease in funds of £146,141 for the year (2023: net decrease in funds of £125,331) and a net gain on investments of £26,520 (2023: £46,579). At the Balance Sheet date, the church had total reserves of £1,300,248 (2023: £1,419,869) of which £370,500 (28%) represents the book value of the church manse (2023: £380,000) and £51,236 (4%) within Restricted Funds (2023: £56,601). The donated income, primarily giving from the congregation (£93,611) increased by £6,765 compared to £86,846 in 2023. In addition, income from Hall lets increased slightly from £83,623 in 2023 to £85,366 in 2024.

Investment income has remained steady at £27,985 compared to £26,289 in 2023.

Total expenditure has increased from £367,626 to £377,468 in the year.

Investment Policy and Performance

At the start of 2024, the church had investments of £536,672 (2023: £536,085) held by local stockbrokers, Rathbones, operated on a discretionary basis informed by an ethical investment policy agreed by the Kirk Session. The operating benchmark is to hold the portfolio in an approximate split of 60% equities and 40% fixed interest.

At the year end, after taking account of movements during the year including amounts withdrawn to the Church's bank accounts, the Church's investments were £493,016 and are retained by the Stockbrokers to be managed under the policy described above.

In addition there was £293,477 held in Church of Scotland growth funds which generate income for the Church on an annual basis (2023: £310,633), and £15,037 held with Stocktrade (2023: £16,565).

Reserves Policy

It is the Trustees normal policy to hold reserves of approximately one years expenditure including Designated Funds. At the year end, the church held Unrestricted Funds (including Designated Funds) of £1221,106 (2023: £1,337,291) which included property with a net book value of £370,500 (2023: £380,000) and funds within the Fabric Fund of £149,409 (2023: £145,573). The principal remaining balance of £696,984 (2023: £806,827) in the church's General Reserve Fund represents more than one year's expenditure. The church also held £51,236 (2023: £56,601) of Restricted funds which have been provided for the purposes specified in Note 16 and Endowment Funds of £28,417 (2023: £25,977).

Risk Management

The policies in place to manage the risks faced by the church are reviewed annually. Steps are taken to ensure the management of these risks is strengthened where necessary.

Structure, Governance and Management

The continuing congregation is a registered Scottish Charity, Number SC000289, and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Organisational Structure

Members of the Kirk Session are the charity Trustees. The Kirk Session members are the Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Transition Minister, who is a member of the Kirk Session, is appointed by the Faith Action Programme Leadership Team with the concurrence of the congregation and introduced by Presbytery. The Kirk Session, moderated by the Transition Minister, will meet six times a year, and also when required, and is responsible for the spiritual and secular affairs of the church. Certain responsibilities are delegated to the various Session Committees who may co-opt people with the required relevant skills. Rev [REDACTED] the Development and Outreach Minister, who is also a trustee and elder, has after the period, been appointed to head the Mission and Outreach Committee.

Key Management Remuneration

Given their roles as described above, The Trustees consider themselves as the church's key management personnel, in charge of directing and controlling the church and overseeing its daily activities. Details of Trustee and Minister remuneration are outlined in Note 8 of the financial statements.

Structure, Governance and Management (continued)

Union

During the current financial year a restructuring took place via a basis of Union between the following congregations (both unincorporated Scottish charities):

<u>Names of combining charities</u>	<u>Scottish Charity Number</u>
Wellington Church of Scotland, Glasgow	SC000289
Glasgow: Kelvinbridge Parish Church - Church of Scotland	SC014414

Please note Wellington Church of Scotland, Glasgow is the former name of this charity which since the date of Union has been known as "Glasgow: Kelvin West Church of Scotland". The basis of Union of these congregations was approved by the Office of Scottish Charity Regulator (OSCR) and the Church of Scotland (parent charity - SC011353) with an effective Union (merger) date of 28 November 2024. As this Union was a merger of the congregations into one continuing congregation the merger method of accounting was deemed appropriate. This means the financial statements show the current and comparative figures as if the entities have been the combined throughout those periods. Note 17 to 19 of the financial statements provides further details of the pre-merger and post merger Statement of Financial Activities (SOFA) components as well as the net assets at the date of merger which make up the combined figures detailed in these financial statements.

Trustees' Responsibilities in Relation to the Financial Statements

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

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Date 24/09/25

Date ...

20/09/25

Glasgow: Kelvin West Church of Scotland

Independent Examiner's Report to the Trustees of Kelvin West United Parish Church

Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 18 to 30.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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


Association of Chartered Certified Accountants
Herbert House
24 Herbert Street
Glasgow
G20 6NB

3 October 2025
Date:

Glasgow: Kelvin West Church of Scotland
Statement of Financial Activities
Year ended 31 December 2024

		Unrestricted	Restricted	Endowment	Combined	Unrestricted	Restricted	Endowment	Combined
	Note	Funds	Funds	Funds	Total	Funds	Funds	Funds	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	1	93,611	-	-	93,611	96,167	5,632	-	101,799
Charitable activities	2	24,365	-	-	24,365	30,005	-	-	30,005
Other trading activities	3	85,366	-	-	85,366	83,623	-	-	83,623
Investments	4	26,208	1,123	654	27,985	24,540	1,198	551	26,289
Other	5	-	-	-	-	579	-	-	579
Total income		229,550	1,123	654	231,327	234,914	6,830	551	242,295
Expenditure on:									
Raising funds	6	4,754	-	-	4,754	7,058	392	-	7,450
Charitable activities		364,048	8,012	654	372,714	354,395	5,230	551	360,176
Other		-	-	-	-	-	-	-	-
Total expenditure		368,802	8,012	654	377,468	361,453	5,622	551	367,626
Net income/(expenditure) before gains and losses on investments		(139,252)	(6,889)	-	(146,141)	(126,539)	1,208	-	(125,331)
Net gains/(losses) on investments	10	22,556	1,524	2,440	26,520	42,079	2,660	1,840	46,579
Net income/(expenditure)		(116,696)	(5,365)	2,440	(119,621)	(84,460)	3,868	1,840	(78,752)
Transfers between Funds	16	-	-	-	-	-	-	-	-
Net movement in funds		(116,696)	(5,365)	2,440	(119,621)	(84,460)	3,868	1,840	(78,752)
Reconciliation of funds:									
Total funds brought forward	16	1,337,291	56,601	25,977	1,419,869	1,421,751	52,733	24,137	1,498,621
Total funds carried forward		1,220,595	51,236	28,417	1,300,248	1,337,291	56,601	25,977	1,419,869

The above are combined figures, for both the current and comparative period, which show the aggregated results of the united congregations (further details of the basis of Union during the year can be found in the Trustees Report).

Glasgow: Kelvin West Church of Scotland

Balance Sheet

As at 31 December 2024

		Unrestricted	Restricted	Endowment	Combined	Unrestricted	Restricted	Endowment	Combined
		Funds	Funds	Funds	Total	Funds	Funds	Funds	Total
		2024	2024	2024	2024	2023	2023	2023	2023
	Note	£	£	£	£	£	£	£	£
Fixed Assets:									
Tangible assets	9	370,500	-	-	370,500	380,000	-	-	380,000
Investments	10	730,854	43,573	27,392	801,819	793,707	45,211	24,952	863,870
Total Fixed Assets		1,101,354	43,573	27,392	1,172,319	1,173,707	45,211	24,952	1,243,870
Current Assets									
Debtors	11	18,423	-	-	18,423	18,753	-	-	18,753
Cash at bank and in hand		112,592	7,663	1,025	121,280	155,115	11,390	1,025	167,530
Total Current Assets		131,015	7,663	1,025	139,703	173,868	11,390	1,025	186,283
Liabilities									
Creditors falling due within one year	12	(11,774)	-	-	(11,774)	(10,284)	-	-	(10,284)
Net Current Assets		119,241	7,663	1,025	127,929	163,584	11,390	1,025	175,999
Creditors falling due after more than one year		-	-	-	-	-	-	-	-
Net Assets		1,220,595	51,236	28,417	1,300,248	1,337,291	56,601	25,977	1,419,869
The funds of the charity:									
Endowment funds	16	-	-	28,417	28,417	-	-	25,977	25,977
Restricted income funds		-	51,236	-	51,236	-	56,601	-	56,601
Unrestricted income funds		1,220,595	-	-	1,220,595	1,337,291	-	-	1,337,291
Total charity funds	16	1,220,595	51,236	28,417	1,300,248	1,337,291	56,601	25,977	1,419,869

The above are combined figures, for both the current and comparative period, which show the aggregated results of the united congregations.

The notes on pages 20 to 30 form part of these financial statements.

The accounts were approved by the Trustees on 12 JUNE 2025 and signed on their behalf by:

Date 24/09/2025

20/09/25

Glasgow: Kelvin West Church of Scotland
Accounting Policies
Year ended 31 December 2024

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Merger accounting has been applied to Kelvinbridge Parish Church of Scotland which was united into Kelvin West Church of Scotland (formerly called Wellington Church of Scotland before date of Union). The basis of Union of these congregations was approved by the Office of Scottish Charity Regulator (OSCR) and the Church of Scotland (parent charity - SC011353) with an effective Union date of 28 November 2024. The merger method of accounting has been applied to these financial statements as if the entities had always been combined. The accounting policies of Kelvinbridge Parish Church of Scotland were previously aligned and consequently there has been no need to modify any existing accounting policies in consolidating the United congregation, other than restating from receipts and payments basis as appropriate.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Recognition of income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Glasgow: Kelvin West Church of Scotland
Accounting Policies
Year ended 31 December 2024

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Fixed Assets

In addition to the church building, the charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £10,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Property	2%
----------	----

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Kelvin West Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and expenditure therefore include irrecoverable input VAT.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at the Bank of Scotland and the Royal of Scotland and with the Church of Scotland Investors Trust.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Glasgow: Kelvin West Church of Scotland
Notes to the financial statements
Year ended 31 December 2024

	Unre- stricted Funds 2024 £	Re-stricted Funds 2024 £	Endow- ment Funds 2024 £	Combined Total 2024 £	Unre- stricted Funds 2023 £	Re-stricted Funds 2023 £	Endow- ment Funds 2023 £	Combined Total 2023 £
1. Donations and Legacies								
Offerings	70,074	-	-	70,074	68,889	-	-	68,889
Tax recovered on Gift Aid	16,315	-	-	16,315	17,557	-	-	17,557
Donations	5,241	-	-	5,241	9,721	5,232	-	14,953
Other	1,981	-	-	1,981	-	400	-	400
	<u>93,611</u>	<u>-</u>	<u>-</u>	<u>93,611</u>	<u>96,167</u>	<u>5,632</u>	<u>-</u>	<u>101,799</u>
2. Income from charitable activities								
Crypt Café	21,064	-	-	21,064	23,436	-	-	23,436
Weddings and Funerals	400	-	-	400	1,216	-	-	1,216
Other	2,901	-	-	2,901	5,353	-	-	5,353
	<u>24,365</u>	<u>-</u>	<u>-</u>	<u>24,365</u>	<u>30,005</u>	<u>-</u>	<u>-</u>	<u>30,005</u>
3. Income from other trading activities								
Rent Received from Property:								
Hall Lets	85,366	-	-	85,366	83,623	-	-	83,623
	<u>85,366</u>	<u>-</u>	<u>-</u>	<u>85,366</u>	<u>83,623</u>	<u>-</u>	<u>-</u>	<u>83,623</u>
4. Investment Income								
Dividends received	18,261	820	654	19,735	20,564	1,198	551	22,313
Bank interest	7,947	303	-	8,250	3,976	-	-	3,976
	<u>26,208</u>	<u>1,123</u>	<u>654</u>	<u>27,985</u>	<u>24,540</u>	<u>1,198</u>	<u>551</u>	<u>26,289</u>
5. Other Income								
Other	-	-	-	-	579	-	-	579
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>579</u>	<u>-</u>	<u>-</u>	<u>579</u>

Glasgow: Kelvin West Church of Scotland
Notes to the financial statements (continued)
Year ended 31 December 2024

	Unre- stricted Funds 2024 £	Re-stricted Funds 2024 £	Endow- ment Funds 2024 £	Combined Total 2024 £	Unre- stricted Funds 2023 £	Re-stricted Funds 2023 £	Endow- ment Funds 2023 £	Combined Total 2023 £
6. Analysis of Expenditure								
<u>Raising Funds</u>								
Investment Manager's Fees	4,754	-	-	4,754	7,000	392	-	7,392
Offering Envelopes	-	-	-	-	58	-	-	58
	<u>4,754</u>	<u>-</u>	<u>-</u>	<u>4,754</u>	<u>7,058</u>	<u>392</u>	<u>-</u>	<u>7,450</u>
<u>Charitable Activities</u>								
Giving to Grow Contribution	82,716	-	-	82,716	81,609	-	-	81,609
Presbytery Dues	8,318	-	-	8,318	3,965	-	-	3,965
Minister's Expenses	3,455	-	-	3,455	2,927	-	-	2,927
Pulpit Supply	200	-	-	200	200	-	-	200
Council Tax	7,603	-	-	7,603	7,809	-	-	7,809
Other salary costs	71,764	2,241	-	74,005	69,668	-	-	69,668
Fabric Repairs & Maintenance	37,359	-	-	37,359	63,583	-	-	63,583
Other Building Costs	78,617	-	-	78,617	64,375	-	-	64,375
Organ & Music	9,427	-	-	9,427	7,994	-	-	7,994
Church Office Expenses	7,641	-	-	7,641	3,895	-	-	3,895
Crypt Café Costs	28,674	-	-	28,674	28,711	-	-	28,711
Organisation Activities	3,595	-	-	3,595	3,196	-	-	3,196
Community of Mission	-	985	-	985	-	896	-	896
Donations to other charities	773	4,300	-	5,073	1,706	3,950	-	5,656
Flowers	-	215	-	215	-	234	-	234
Other Expenses	9,606	271	654	10,531	1,387	150	551	2,088
Independent Examiner Fee	4,800	-	-	4,800	3,870	-	-	3,870
Deprecation	9,500	-	-	9,500	9,500	-	-	9,500
	<u>364,048</u>	<u>8,012</u>	<u>654</u>	<u>372,714</u>	<u>354,395</u>	<u>5,230</u>	<u>551</u>	<u>360,176</u>
Total	<u>368,802</u>	<u>8,012</u>	<u>654</u>	<u>377,468</u>	<u>361,453</u>	<u>5,622</u>	<u>551</u>	<u>367,626</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity.
Therefore support costs relate wholly to that activity and have not been separately identified.

7. Staff costs and numbers

	2024	2023
	£	£
Salaries and wages	90,866	66,559
Pension scheme costs	1,551	1,204
Total	<u>92,417</u>	<u>67,763</u>

The average number of employees during the year was as follows:

	2024	2023
	Number	Number
Ministerial support	-	-
Administration	3	3
Music staff	1	1
Outreach Worker	1	1
Crypt lunches	<u>2</u>	<u>2</u>
	<u>7</u>	<u>7</u>

No employee had employee benefits in excess of £60,000 (2023: nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

8. Trustee Remuneration and Related Party Transactions

Other than those below, no Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, a total of £31,728 (2023: £26,792) was donated to the congregation by the Trustees.

[REDACTED] Trustee, received remuneration of £15,276 (2023: £14,544) for her services as Church Officer.

Trustees' expenses

Council Tax on two manses, lived in by Rev [REDACTED] is paid for by the charity. A total of £7,603 was paid in council tax through 2024 (2023: £7,302). In addition, minister expenses of £3,455 were paid in the year (2023: £4,310).

Glasgow: Kelvin West Church of Scotland
Notes to the financial statements (continued)
Year ended 31 December 2024

9. Tangible Fixed Assets

	2024	2024	2024	2023	2023	2023
	Buildings	Office Equipment	Total	Buildings	Office Equipment	Total
Cost						
At 1 January	502,311	-	502,311	502,311	-	502,311
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December	<u>502,311</u>	<u>-</u>	<u>502,311</u>	<u>502,311</u>	<u>-</u>	<u>502,311</u>
Accumulated Depreciation						
At 1 January	122,311	-	122,311	112,811	-	112,811
Charge for year	9,500	-	9,500	9,500	-	9,500
Eliminated on Disposals	-	-	-	-	-	-
At 31 December	<u>131,811</u>	<u>-</u>	<u>131,811</u>	<u>122,311</u>	<u>-</u>	<u>122,311</u>
Net Book Value						
At 31 December	<u>370,500</u>	<u>-</u>	<u>370,500</u>	<u>380,000</u>	<u>-</u>	<u>380,000</u>

The church buildings at [REDACTED] are locally owned. The congregation also owns manses at [REDACTED]

10. Investments

	2024	2023
	£	£
Market value at 1 January	863,870	913,363
Additions at cost	4,757	-
Disposals	(93,328)	(96,072)
Net gains / (losses) on investments	26,520	46,579
Market value at 31 December	<u>801,819</u>	<u>863,870</u>

The investments are carried at their fair value.

The following investments are held:

	£	£
Church of Scotland Investors Trust Growth Units	293,477	310,633
Portfolio managed by Rathbones	493,305	536,672
Other investments/ shareholdings etc	15,037	16,565
	<u>801,819</u>	<u>863,870</u>

Glasgow: Kelvin West Church of Scotland
Notes to the financial statements (continued)
Year ended 31 December 2024

11. Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	13,000	14,492
Prepayments	3,861	2,699
Other	1,562	1,562
	<u>18,423</u>	<u>18,753</u>

12. Creditors

	2024	2023
	£	£
Accruals	4,800	2,701
Other	6,974	7,583
	<u>11,774</u>	<u>10,284</u>

13. Collections and fundraising for Third Parties

	2024	2023
	£	£
The Well	-	1,853
Mary's Meals	-	1,853
Crossreach	2,000	1,853
Refuweegee	2,000	-
Embrace the Change	2,000	-
Lodging House Mission	150	50
Save the Children	-	404
Christian Aid	704	1,545
Other Special Collections	-	733
Toybox	-	343
Macmillan	-	963
Global Minorities	-	820
Poppy Scotland	711	-
Alzheimer Scotland	95	-
Linda Norgrove Foundation	1,786	-
	<u>9,446</u>	<u>10,417</u>

14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

15. Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Current financial year					
Fixed Assets	-	370,500	-	-	370,500
Investments	581,445	149,409	43,573	27,392	801,819
Current Assets	125,802	5,213	7,663	1,025	139,703
Current Liabilities	(11,774)	-	-	-	(11,774)
Net assets at 31 Dec 2024	<u>695,473</u>	<u>525,122</u>	<u>51,236</u>	<u>28,417</u>	<u>1,300,248</u>
Comparative financial year					
Fixed Assets	-	380,000	-	-	380,000
Investments	648,134	145,573	45,211	24,952	863,870
Current Assets	168,977	4,891	11,390	1,025	186,283
Current Liabilities	(10,284)	-	-	-	(10,284)
Net assets at 31 Dec 2023	<u>806,827</u>	<u>530,464</u>	<u>56,601</u>	<u>25,977</u>	<u>1,419,869</u>

Glasgow: Kelvin West Church of Scotland
Notes to the financial statements (continued)
Year ended 31 December 2024

16. Movements in Funds

	At 1 Jan. £	Income £	Expenditure £	Transfers £	Net gains /(losses) on investments £	At 31 Dec. £
2024 - current year						
Endowment funds						
Laing Memorial	10,320	239	(239)	-	1,008	11,328
Hall Fund	10,260	237	(237)	-	1,004	11,264
Moyes Memorial	2,915	90	(90)	-	285	3,200
	292	7	(7)	-	28	320
	1,165	27	(27)	-	115	1,280
	1,025	54	(54)	-	-	1,025
	<u>25,977</u>	<u>654</u>	<u>(654)</u>	<u>-</u>	<u>2,440</u>	<u>28,417</u>
Restricted funds						
Community of Mission Fund	13,841	379	(985)	-	113	13,348
Session Benevolent Fund	10,059	198	(1,300)	-	84	9,041
Outreach Fund	23,788	383	(5,512)	-	1,092	19,751
Flower Fund	5,659	115	(215)	-	34	5,593
Fabric Fund	3,254	48	-	-	201	3,503
	<u>56,601</u>	<u>1,123</u>	<u>(8,012)</u>	<u>-</u>	<u>1,524</u>	<u>51,236</u>
Unrestricted funds						
Designated Property Fund	380,000	-	(9,500)	-	-	370,500
Designated Fabric Fund	145,573	2,953	-	-	883	149,409
Designated Session Fund	1,549	23,331	(31,097)	8,000	-	1,783
Designated Choral Scholars Fund	3,342	4,068	(4,980)	-	-	2,430
General Fund	806,827	199,198	(323,225)	(8,000)	21,673	696,473
	<u>1,337,291</u>	<u>229,550</u>	<u>(368,802)</u>	<u>-</u>	<u>22,556</u>	<u>1,220,595</u>
Total funds 2024	<u>1,419,869</u>	<u>231,327</u>	<u>(377,468)</u>	<u>-</u>	<u>26,520</u>	<u>1,300,248</u>

Restricted funds

The Community of Mission Fund has remit "to be used for Mission and Projects of the Church".

The Session Benevolent Fund has remit "to be used at the discretion of the Minister (or its Office Bearers) for charitable activities within the parish and congregation. This includes the balance held in the Needy Women's Fund of £646.

The Outreach Fund has remit "to be used for the benefit of young people".

The Flower Fund has remit "to be used for the Floral and Foliage enhancement of the Church and its premises".

The Fabric fund should be used for the maintenance of church property.

Unrestricted & designated funds

The General Fund represents the reserves of the church which the Trustees are free to direct in the furtherance of the church's objectives without further restriction. In addition it has been agreed that £160k held in the general fund will be used to cover the costs of an outreach worker for 3 years.

The Property Fund holds the value of the church manse.

The Fabric Fund has remit "to be used to maintain the fabric of the church's property".

The Session Funds are a group of bank accounts held by the Crypt Cafe and the congregational Life Group.

The Choral Scholars Fund represents donations received to meet the costs of employing four choral scholars.

Glasgow: Kelvin West Church of Scotland
Notes to the financial statements (continued)
Year ended 31 December 2024

16. Movements in Funds (continued)

2023 - comparative year	At 1 Jan. £	Income £	Expenditure £	Transfers £	Investment gain/(loss) £	At 31 Dec. £
Endowment funds						
Laing Memorial	9,558	213	(213)	-	762	10,320
Hall Fund	9,504	211	(211)	-	756	10,260
	2,700	60	(60)	-	215	2,915
	270	6	(6)	-	22	292
	1,080	24	(24)	-	85	1,165
	1,025	37	(37)	-	-	1,025
	<u>24,137</u>	<u>551</u>	<u>(551)</u>	<u>-</u>	<u>1,840</u>	<u>25,977</u>
Restricted funds						
Community of Mission Fund	13,439	1,035	(1,205)	-	572	13,841
Session Benevolent Fund	10,294	229	(915)	-	451	10,059
Outreach Fund	20,383	5,390	(3,192)	-	1,207	23,788
Flower Fund	5,594	127	(300)	-	238	5,659
Fabric Fund	3,023	49	(10)	-	192	3,254
	<u>52,733</u>	<u>6,830</u>	<u>(5,622)</u>	<u>-</u>	<u>2,660</u>	<u>56,601</u>
Unrestricted funds						
Designated Property Fund	389,500	-	(9,500)	-	-	380,000
Designated Fabric Fund	151,030	3,423	(15,311)	-	6,431	145,573
Designated Session Fund	1,746	27,994	(32,191)	4,000	-	1,549
Designated Choral Scholars Fund	4,243	4,348	(5,249)	-	-	3,342
General Fund	875,232	199,149	(299,202)	(4,000)	35,648	806,827
	<u>1,421,751</u>	<u>234,914</u>	<u>(361,453)</u>	<u>-</u>	<u>42,079</u>	<u>1,337,291</u>
Total funds	2023	1,498,621	242,295	(367,626)	-	1,419,869

Glasgow: Kelvin West Church of Scotland
Notes to the financial statements (continued)
Year ended 31 December 2024

17. Merger accounting - analysis of principal SOFA components for the current reporting period

	Charity A* (pre- merger)	Charity B* (pre- merger)	Charity (post- merger)	2024 Combined Total
	£	£	£	£
Total income	181,008	30,884	19,435	231,327
Total expenditure	(256,999)	(101,153)	(19,316)	(377,468)
Net income/(expenditure)	(75,991)	(70,269)	119	(146,141)
Net gains/(losses) on investments	3,957	22,563	-	26,520
Net movement in funds	(72,034)	(47,706)	119	(119,621)

* charity A & B refers to following charities which combined during this financial year:

Charity A Wellington Church of Scotland, Glasgow

Charity B Glasgow: Kelvinbridge Parish Church - Church of Scotland

18. Merger accounting - analysis of principal SOFA components for the previous reporting period

	Charity A* (pre- merger)	Charity B* (pre- merger)	2023 Combined Total
	£	£	£
Total income	205,313	36,982	242,295
Total expenditure	(268,571)	(99,055)	(367,626)
Net income/(expenditure)	(63,258)	(62,073)	(125,331)
Net gains/(losses) on investments	26,655	19,924	46,579
Net movement in funds	(36,603)	(42,149)	(78,752)

19. Merger accounting - analysis of net assets at the date of merger and any adjustments

	Charity A* (at Union date)	Charity B* (at Union date)	Combined Total
	£	£	£
Net assets	912,820	387,310	1,300,130
Represented by:			
Unrestricted funds	883,930	336,546	1,220,476
Restricted funds	28,890	22,346	51,236
Endowment funds	-	28,417	28,417
	912,820	387,309	1,300,129

19. Merger accounting - analysis of net assets at the date of merger and any adjustments (continued)

Details of significant adjustments required to align accounting policies

The accounting policies of Kelvinbrudge Parish Church of Scotland were previously aligned and consequently there has been no need to modify any existing accounting policies in consolidating the United congregation, other than restating from receipts and payments basis of accounting to accruals as appropriate.

Kelvinbrudge Parish Church of Scotland used receipts and payments basis for preparing their financial statements previously so these were restated for the previous accounting period and for the current year up to the date of merger. The adjustments required were in relation to inclusion of investments and gift aid debtor which amounted to an £328,693 adjustment (£327,198 and £1,492 respectively) in the comparative year.

On uniting (the merger) there was no requirement to restate any of the unrestricted funds of any of the combining congregations.

APPENDIX 2

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>101,804</u>	<u>85,619</u>
Market Value of Balances at 31 December	<u>103,534</u>	<u>98,309</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>8,065</u>	<u>6,400</u>
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>253,912</u>	<u>- 84,948</u>

Included in the temporary account balance are net proceeds from the sale of the Kelvinbridge Parish Church building of £346,025 less outstanding liabilities on the previously sold Lansdowne Church building of £92,113.