

Auldhouse Community Church

Trustees' Annual Report and Financial
Statements

For the year Ended 31st December 2024

Scottish Charity Number: SC001443

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Trustees' Annual Report

The trustees are pleased to present their report and financial statements for the year ended 31st December 2024.

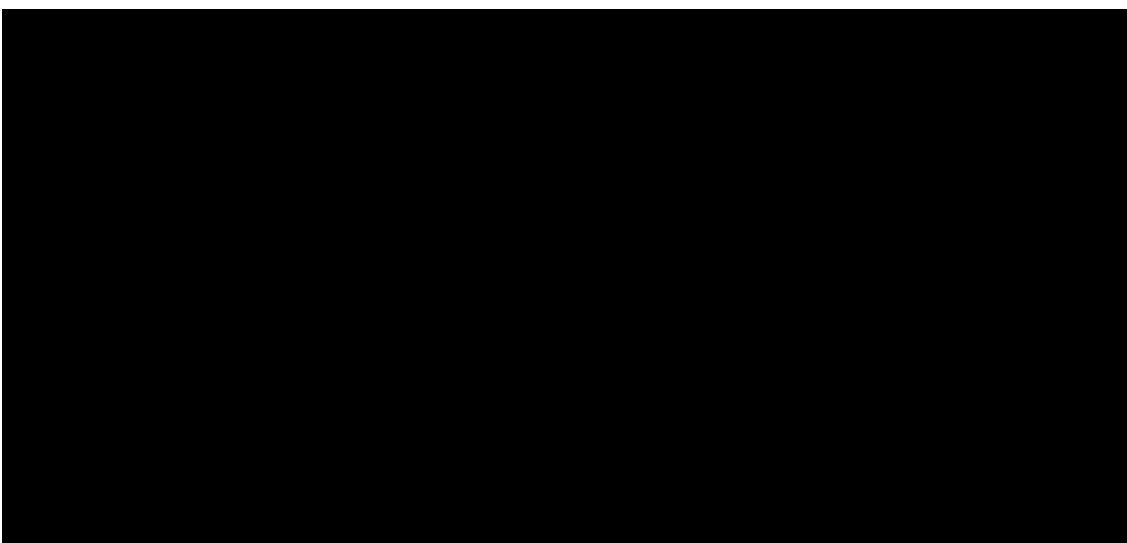
The report has been prepared in accordance with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102)) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1 January 2019)

Reference and Administrative Information

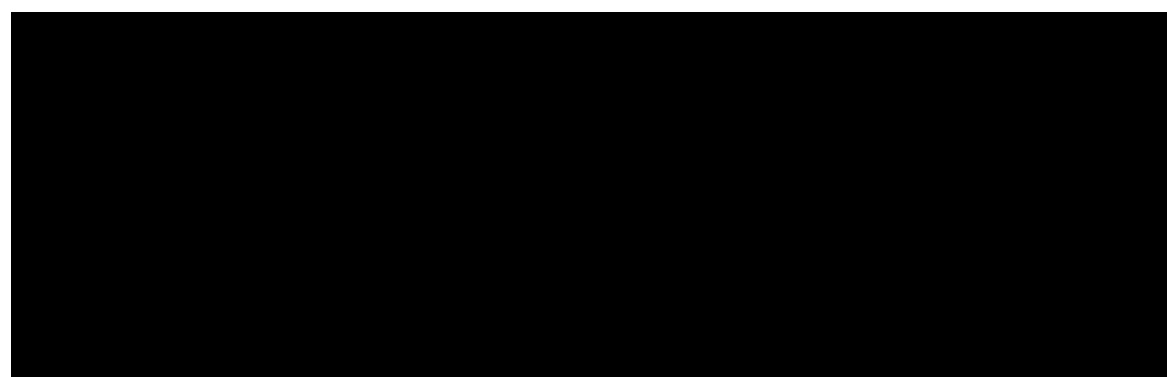
Charity Name Auldhouse Community Church

Also Known As ACC

Scottish Charity Number SC001443



No other trustees served during the period of the financial statements



Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent, ME19 4JQ
Solicitors	Holmes Mackillop 109 Douglas Street Glasgow G2 4HB
Independent Examiner	<div></div> Tangram Accounting 23 Clark Avenue Linlithgow EH49 7AP

Structure, Governance and Management

Governing Document

Auldhouse Community Church is a Scottish Charity (SC001443) established by a Deed of Trust, with the most recent amendments to the Trust Deed being made in April 2014. The church has been a registered charity since 19th July 1993.

Appointment of Trustees

Trustees are nominated from the membership of the church by the leadership team of the church and intimated to members of the trust at an Annual General Meeting or Special General Meeting of the members. Nominations are approved at the meeting by a show of hands. There must be at least three, but not more than seven trustees.

Organisational Structure

The church is independent and congregational in polity. The day to day running of the church is delegated by the trustees to the leadership team and deacons.

Key management personnel

The trustees consider themselves along with the deacons as being in charge of directing and controlling the charity. No remuneration was paid to the trustees or deacons during the year.

Day to day management of the charity is delegated to the Leadership Team and our pastor Stuart Blythe.

Independent Examiner

Tangram Accounting. The trustees recommend that she remain in office as independent examiner until further notice.

Objectives and Activities

Charitable Purpose and Aims

The charitable objects of the church are to advance the Christian Faith in accordance with the Statement of Faith set out in the schedule annexed to the Deed of Trust of the church.

We seek to build each other up in the Christian Faith and to demonstrate the love of God and the good news of Jesus Christ in both word and action. The aim of the church is that we seek to be 'changing lives and changing communities' as people hear God's word and see the practical outworking of our faith as we serve our local communities and support Christian missions to communities in Glasgow, Scotland and beyond.

Activities

The past year has been a period of major change and transition at ACC. We were delighted to secure the appointment of our new senior pastor [REDACTED] who joined us in the middle of August 2024.

In November we were able to add further to the staff of the church with the appointment of [REDACTED] to the new role of Associate Pastor. The trustees and leadership team are enormously grateful to the church family which has pulled together to ensure that the life and ministries of the church continued as seamlessly as possible during this last year.

During the year our ministries included Sunday morning worship, Kids' Church (Sunday School), Auldhouse Youth, including Tuesday night clubs, prayer, discipleship and house groups, Community Foodbank and the Parent and Toddlers group.

The Scottish Hub of Westminster Theological College, with ACC acting as host church, continued to meet weekly in the building during the academic year. In addition, other groups rented the building, or parts of it, for various activities from fitness to worship.

There is a growing sense of purpose and optimism under Stuart's leadership, and we are looking forward to developing our plans to "change lives, change communities" in the coming year.

Achievements and Performance

Leadership and Governance

The Leadership Team and Trustees continued to meet jointly for most of the year with the purpose of working together to complete the recruitment of the pastor and associate pastor, assessing the spiritual and pastoral welfare of the church and progressing its

stated aims. In particular, emphasis was placed on the importance of pastoral care and supporting the spiritual and practical needs of the church family.

The AGM was held in the church on 17 April 2024. Treasurer [REDACTED] presented draft accounts at the meeting and ministry reports were discussed and a vote of thanks given to all who contributed to the life of the church. The trustees signed off the final accounts and annual report on the 9th of September 2024.

The church's Community Fund continues to help many people and groups in need through its community fund. This work was supported by donation from the Mary Brown Memorial Trust (Scottish Charity No. SC048591) along with grants and donations from a number of organisations and individuals.

Community Work

Our Auldhouse Community Foodbank distributed 2470 food parcels during 2024 (a decrease of 18% compared with 2023). This has stemmed from encouraging regular users to budget and make their salary or benefits cover 3 weeks of the month with the Foodbank helping every 4th week. This has enabled us to focus on more critical cases who do need weekly support.

Most people who come to our foodbank don't just have food poverty. There are normally wider multifaceted issues. We are working on building up relationships with users to find out how we can help with the root causes of the issues they face. These can be anything from marriage break ups, victim support, drug or alcohol abuse, and other health issues.

We rely on the support of outside agencies to help provide support for wider issues, including St Vincent de Paul and Voice ability Scotland, Glasgow to name just a few.

The work of our Community Foodbank is supported by a wider range of organisations and individual volunteers. We are very grateful for regular donations from Prayas, Eastwood Parish Church, Pollokshaws Parish Church, Pollokshaws Methodist Church, St Mary's and Holy Name Parish, St Vincent de Paul, Sir John Stirling Maxwell Allotments, Giffnock Soccer Centre and Morrisons Giffnock and Lidl Giffnock.

Being present in the community and supporting local events has really increased community donations which is very helpful. Our community worker Roma Madden regularly attends the Pollokshaws Area Network meeting and getting to know the local councillors and community councils has helped us to understand the wider support and funding landscape. We received funding from Glasgow City Council and Sainsbury's in 2024 including funding to run our Community Cookery Courses help us widen our reach

in the community. Our intention is to continue this throughout 2025 building stronger relationships and connecting with more people in our community.

In addition to the Foodbank, our church building is also made available for community groups to use. These include the Church of The Risen Christ, who hold two services per month, and a yoga and a pilates group that meets weekly. The church also ran a weekly parent-and-toddler group which paused activity during the middle of the year.

Youth and children's work

Despite not having any full time staff dedicated to this area of ministry for most of the year we have managed to maintain a vibrant programme of Kids Church and Youth activities.

Thanks to the great work of [REDACTED] and a large number of fabulous volunteers our kids church ministry has not only been maintained but also developed in the last year. Under the leadership of [REDACTED] we recently reorganized Kids Church into four distinct groups. Our creche, catering to children under 3, convenes in the upstairs room, with parental supervision. Preschoolers, aged 3 to 5, gather in the church office, typically with around five children each week. Juniors, encompassing primary 1 to 4, also meet in the church office, usually with six attendees. Meanwhile, seniors, spanning from primary 5 to secondary 1, typically consist of ten children each week. These groups convene every Sunday morning, midway through the service. (age groups subject to change). In June of last year, we invested in the "RaiseupFaith" program, which offers lesson materials tailored for preschoolers up to seniors. These resources incorporate multimedia elements, songs, teaching notes, and activity suggestions.

Huge thanks go to [REDACTED] and our faithful volunteers for ensuring that our youth activities have continued in the last year. Our Tuesday night youth activities have been well attended. Breakout has seen up to 15 children attending participating in games, Bible stories, and connecting with their local church. The team does a fantastic job of hosting the young people, creating a strong sense of community among the attendees. Our aim is to build deep relationships with both children and parents, creating a pathway for them to consider attending ACC on Sundays.

Unplugged typically see 10–15 children attend every Tuesday. Unplugged is a group for children in P6–S3, meeting every Tuesday from 6:45–7:45 p.m. for fun and games. The session includes a break for snacks and a short Bible story or reflection.

The Place is for young people in S2 and above, meeting every Tuesday from 7:45–8:30 p.m. for hot drinks and discussions on relevant topics.

In addition, a well-supported programme of youth outings has been provided throughout the year provided a further opportunity for youth connected to the church community to have fun and develop fellowship with each other.

Now that [REDACTED] is in post, he is working with our ministry leaders and volunteers to build on the programme of activities we can offer to young people connected to the church community.

Prayer and Worship

Encouragement to prayer led by the prayer team was achieved through regular meetings of the prayer group, Sunday prayer breakfasts and the prayer team being available at the end of Sunday services. The efforts of the prayer team played a significant role in helping us to discern the calling of our two new pastors and to encourage the prayer life of church members throughout the year.

Thanks to the efforts of [REDACTED] who stepped up to co-ordinate worship rotas throughout most of 2024 the worship life of the church continued to develop with notable contributions from our volunteer team of musicians and worship leaders and a variety of vocalists participating regularly on Sunday mornings. We continue to see healthy attendance at our Sunday morning services with a number of new individuals, couples and families joining the fellowship.

[REDACTED] showed great leadership in planning the preaching programme throughout 2024 and ensuring that we were able to maintain high quality preaching in the absence of a full-time pastor. [REDACTED] took on this responsibility after joining us and we are all benefitting from his knowledge and experience in leading this vital aspect of church life.

Deacons

The Deacons [REDACTED] put in a huge amount of work continued to ensure that the practical needs of the church were met, including maintenance of the fabric of the building, cleaning, landscape maintenance and technical support for the admin of the church as well as our audio-visual equipment. The deacons also ensured the church is accessible to visitors and hires, ensured seating was in place for worship and, very importantly, that provisions were in place for Communion twice per month. Kemp Anderson stepped down during the year. We thank him for his commitment to the church.

While there were no significant repairs or capital expenditure required in the past year, some important enhancements to the management of the heating system and improvements to health and safety were completed during the course of the year.

Other community and missions work

Interest in both local and international missionary work was continued through the support of five Christian mission organisations: Glasgow City Mission, Leprosy Mission Scotland, Tear Fund Scotland, Scripture Union Scotland and Glasgow Street Pastors.

We continue to be an active member of the Scottish Network of Churches and have benefitted from being part of the network particularly the support they provided during the recruitment of our new pastor.

WTC Scotland Hub

The WTC Scotland Hub is now in its 4thrd year and continues to establish its presence as a interdenominational theological college offering part-time university validated degree programmes in Kingdom Theology. We held theology events in Glasgow, Edinburgh, Fife and online and our Hub Director continues to meet with church and ministry leaders to promote WTC. Entering the 24/25 academic year, the Scotland Hub continues to be the 2nd largest Hub in the UK studying at all levels: CertHE, BA, GradDip and MA. Students come from a variety of church backgrounds and locations Thanks to the Mary Brown Trust, we were able to offer financial bursaries to 4 students to enable their studies. We also invested in our library to increase resources available to students. Through partnering with WTC, ACC is having an impact in training people for the work of the Kingdom across Scotland.

Financial Review

Principal Funding Sources and Financial Position

The church receives its normal funding from church members by way of weekly offerings and gift aid donations together with the associated Gift Aid.

Total income for the year has increased from £171,460 to £185,151. This is mainly due to an increase in donations to both the general fund and to the restricted funds.

Total expenditure for the year has reduced from £188,687 in 2023 to £164,323 this year. This is mainly due to the reduction in staff costs while we were without key employees. This year staffing and overhead costs have been allocated to the Foodbank Fund to show the full cost of running the foodbank from the church.

Per the Statement of Financial Activities, the church reported net income for the year of £20,828 (2023: deficit of £17,227. At 31st December 2024 the church had total funds of £648,770 (2023: £627,942) of which £361,278 (2023: £388,592) was tied up in Fixed Assets consisting mainly of our buildings.

Reserves Policy

It is a policy of the trustees to maintain unrestricted funds (i.e. funds not committed or invested in fixed assets) at a level equating to approximately six months of budgeted unrestricted expenditure. This should ensure that the church has sufficient funds to maintain the church's ongoing work, allowing for the variance in the timing of income and expenditure and any unexpected expenses. This policy would equate to reserves of £87,500 given the budgeted expenditure for 2025. Reserves are currently £266,952 (2023: £217,763). This is more than double the level defined by our policy.

The trustees will be reviewing the reserves policy and the level of reserves currently held, to ensure that they are making best use of the funds with which they have been entrusted.

Grant Making Policy

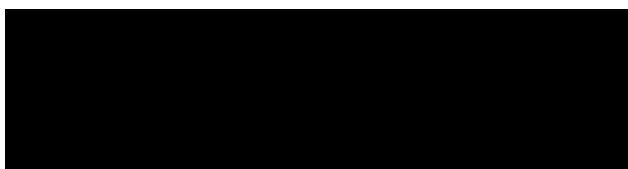
The church makes grants from its gift income to individuals and organisations that are generally known to the trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

Risk Management

The trustees assess the major risks to which the church is exposed on an ongoing basis and take action and establish procedures to mitigate those that are identified as a result of these reviews. The principal risks identified by the trustees are assessed as follows:

- Physical safety and security of building users
- Inadequate protection of vulnerable users
- Reputational impact of acts or omissions of staff or members such as those relating to the use of social media
- Inappropriate stewardship of finances and budgetary management.

The trustees' report was approved by the board on 9th April 2025 and signed on their behalf by:



Independent Examiner's Report

To the trustees of Auldhouse Community Church

I report on the statement of account of the charity for the year to 31st December 2024, as contained in this document, the financial statements for which are set out on pages 12 to 26.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether any particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

Have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

10th April 2025

CIE

Tangram Accounting
23 Clark Avenue, Linlithgow, EH49 7AP

Statement of Financial Activities

For the year ended 31st December 2024

		2024				2023			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated Fixed Assets			General	Designated Fixed Assets		
Notes		£	£	£	£	£	£	£	£
Income and Endowments from:									
Donations and Legacies	3	110,585	-	54,294	164,879	106,783	-	45,203	151,986
Charitable Activities	4	14,617	-	-	14,617	14,292	-	-	14,292
Other Trading	5	129	-	-	129	632	-	693	1,325
Investments (interest receivable)	6	5,526	-	-	5,526	3,857	-	-	3,857
Total Income		130,857	-	54,294	185,151	125,564	-	45,896	171,460
Expenditure on:									
Raising Funds	7	269	-	-	269	490	-	-	490
Charitable Activities	8	77,333	27,314	59,407	164,054	120,692	27,624	39,881	188,197
Other					-	-	-	-	-
Total Expenditure		77,602	27,314	59,407	164,323	121,182	27,624	39,881	188,687
Net Income/(expenditure)		53,255	(27,314)	(5,113)	20,828	4,382	(27,624)	6,015	(17,227)
Transfers between funds		-	-	-	-	(315)		315	-
Net movement in funds	17	53,255	(27,314)	(5,113)	20,828	4,067	(27,624)	6,330	(17,227)
Funds Brought Forwards		230,459	388,592	8,891	627,942	226,392	416,216	2,561	645,169
Total Funds carried forwards		283,714	361,278	3,778	648,770	230,459	388,592	8,891	627,942

All income and expenditure derive from continuing activities

The notes on pages 14 to 26 form an integral part of the financial statements

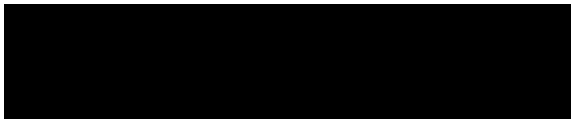
Balance Sheet

At 31st December 2023

		2024				2023			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated Fixed Assets			General	Designated Fixed Assets		
	Notes	£	£	£	£	£	£	£	£
Fixed Assets									
Tangible Assets	13		361,278		361,278	-	388,592	-	388,592
Total Fixed Assets		-	361,278	-	361,278	-	388,592	-	388,592
Current Assets									
Debtors	15	7,378	-	446	7,824	11,744	-	250	11,994
Cash at bank and in hand		279,206	-	3,332	282,538	220,026	-	8,641	228,667
Total Current Assets		286,584	-	3,778	290,362	231,770	-	8,891	240,661
Liabilities									
Creditors: Amounts falling due within one year	16	2,870	-	-	2,870	1,311	-	-	1,311
Net Current Assets or Liabilities		283,714	-	3,778	287,492	230,459	-	8,891	239,350
Total Assets less current liabilities		283,714	361,278	3,778	648,770	230,459	388,592	8,891	627,942

The notes on pages 14 to 26 form an integral part of these financial statements.

The financial statements were approved by the trustees on 9th April 2025 and signed on their behalf by:



Notes to the financial statements

For the year ended 31st December 2024

1. Accounting Policies

(a) Basis of Preparation and assessment of going concern

The financial statements have been prepared in accordance with the charity's Deed of Trust, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Act 2006 (as amended) and the Charities SORP (FRS102) (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 (FRS102), as amended for accounting periods commencing from 1 January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

The charity is a public benefit entity as defined by FRS102.

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose, and set funds aside out of general funds. These funds can be undesignated by the trustees if required.

Restricted funds and funds are funds which are to be used in accordance with specific restrictions imposed by the donor or as a result of a fundraising appeal.

Further details of the funds are disclosed in notes 17 and 18

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt.

Other donations are recognised when the charity has been notified of the donation, and there are no conditions that require the income to be deferred.

Legacies are recognised on a case-by-case basis depending on the information received. Where the charity has been notified of a distribution, the amount is known and the receipt is probable, the amount is recognised as income. Where the amount is not known the legacy is treated as a contingent asset.

Gift Aid is recognised when the associated gift is recognised, the donor has completed a Gift Aid declaration and the amount of gift aid recoverable can be measured reliably. Gift Aid recoverable is allocated to the same fund as the associated donation.

Investment income in the form of interest is included when receivable and the amount can be measured reliably. The is usually on notification of the interest paid or payable by the bank.

Donations of goods for distribution are recognised at a value of £1.70 per kg of food distributed, when the food is distributed to our beneficiaries.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

All expenditure is reported by natural classification, rather than by activity.

Grants and donations payable are payments to a third party in furtherance of the charitable purposes of the church. In the case of unconditional grants and donations, this is accrued once the recipient has been notified of the award.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Tangible Fixed Assets

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net of any depreciation and any impairment losses. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets, less any residual value, over their useful lives at the following rates:

Heritable Property	Over 30 years (3.33% straight line)
Plant and Equipment	Over 4 years (25% straight line)
Fixtures and Fittings	Over 4 years (25% straight line)

The Revaluation Reserve in Note 17, represents a gain arising from the revaluation of the charity's heritable property at 31st December 2017. In line with the charity's depreciation policy on heritable property, the Revaluation Reserve is being amortised over 30 years.

The charity's policy on revaluation of heritable property is that it will be revalued every 10 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

(g) Basic Financial Instruments

The church only has basic financial assets and liabilities, and are accounted for as follows:

Cash and Bank Deposits:

- Cash value held

Debtors (including trade debtors and loans receivable):

- Settlement amount after trade discounts
- Amount advanced by the charity

Creditors (including trade creditors and loans payable)

- Settlement amount after any trade discounts (provided normal credit terms apply)
- Amount advanced to the charity

Basic financial assets and liabilities are measured on initial recognition at the amount receivable or payable adjusted for any related transaction costs.

Current assets and current liabilities are measured at the cash or other consideration expected to be paid or received and discounted.

(h) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(i) Pension Contributions

Defined contribution pension payment are made under the auto-enrolment scheme, at the rates defined in the scheme and are charged as an expense as they fall due. The charity uses NEST for its pension scheme.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a regular basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Analysis of Donations

	Notes	2024				2023			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated Fixed Assets			General	Designated Fixed Assets		
		£	£	£	£	£	£	£	£
Gift Aid offerings and donations		76,885	-	1,219	78,104	73,165	-	1,850	75,015
Income tax recovered		19,886	-	705	20,591	18,770	-	563	19,333
Other donations		13,814	-	24,940	38,754	14,848	-	14,368	29,216
Donated Goods for Distribution		-	-	27,430	27,430	-	-	28,422	28,422
Total Donations and Legacies		110,585	-	54,294	164,879	106,783	-	45,203	151,986

4. Analysis of Income from Charitable Activities

		2024				2023			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated Fixed Assets			General	Designated Fixed Assets		
		£	£	£	£	£	£	£	£
Hall Lets		4,250	-	-	4,250	4,275	-	-	4,275
WIC Fees		9,926	-	-	9,926	8,784	-	-	8,784
Youth Club Fees		80	-	-	80	150	-	-	150
Youth Club Outings		361	-	-	361	753	-	-	753
Opening Float not previously reported		-	-	-	-	330	-	-	330
Total Charitable Activities		14,617	-	-	14,617	14,292	-	-	14,292

5. Analysis of Income from Other Trading

	2024				2023			
	Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated Fixed Assets			General	Designated Fixed Assets		
	£	£	£	£	£	£	£	£
Youth Tuck Shop	129	-	-	129	632	-	-	632
Second Hand Clothes Sale	-	-	-	-	-	-	693	693
Income from Other Trading	129	-	-	129	632	-	693	1,325

6. Analysis of Income from Investments

	2024				2023			
	Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated Fixed Assets			General	Designated Fixed Assets		
	£	£	£	£	£	£	£	£
Bank Interest	5,526	-	-	5,526	3,857	-	-	3,857
Total Investment Income	5,526	-	-	5,526	3,857	-	-	3,857

7. Analysis of Cost of Raising Funds

	2024				2023			
	Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated F.A			General	Designated F.A		
	£	£	£	£	£	£	£	£
Tuck shop stock	269	-	-	269	490	-	-	490
Total Cost of Raising Funds	269	-	-	269	490	-	-	490

8. Analysis of Cost of Charitable Activities

	Notes	2024				2023			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		Designated				Designated			
		General	F.A.			General	F.A.		
		£	£	£	£	£	£	£	£
Staff Salary Costs	11	28,967	-	16,231	45,198	70,080	-	-	70,080
Job Ad & Relocation Fees		6,250	-	-	6,250	-	-	-	-
Premises Costs		21,464	-	6,816	28,280	16,382	-	-	16,382
Running Costs		12,658	-	124	12,782	22,326	-	1,315	23,641
Independent Examination Fees		990	-	-	990	905	-	-	905
Depreciation		-	27,314	-	27,314	-	27,624	-	27,624
Sunday School		567	-	-	567	702	-	-	702
Youth Work		-	-	-	-	-	-	-	-
Expenses		732	-	-	732	201	-	-	201
Youth Activities & Outings		819	-	-	819	1,986	-	75	2,061
Community Support		-	-	-	-	-	-	-	-
Small Equipment		-	-	-	-	-	-	600	600
Equipment donated		-	-	-	-	-	-	45	45
Gas/Electric top-up		-	-	-	-	-	-	30	30
Foodbank - food		-	-	8,175	8,175	-	-	8,432	8,432
Donated Food Distributed		-	-	27,430	27,430	-	-	28,422	28,422
Toddlers Activity Costs		-	-	-	-	700	-	-	700
Messy Church		-	-	-	-	-	-	-	-
WTC Scottish Hub (excluding salary & bursary costs)		-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	-	226	-	-	226
WTC Hub Library		-	-	391	391	348	-	762	1,110
Grants Payable	9	4,886	-	240	5,126	6,836	-	200	7,036
Total Charitable Expenditure		77,333	27,314	59,407	164,054	120,692	27,624	39,881	188,197

9. Restricted Fund Expenditure

	WTC Hub					Foodbank			
	2024					2024			
	Unrestricted Funds		Restricted Funds	Total Funds		Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated F.A				General	Designated F.A		
	£	£	£	£		£	£	£	£
Salaries	1,133	-	5,500	6,633		-	-	10,731	10,731
Grants & Bursaries	2,000	-	-	2,000		-	-	240	240
Utilities	2,421	-	-	2,421		-	-	3,963	3,963
Property Costs	1,178	-	-	1,178		-	-	2,853	2,853
Speaker Honoraria	100	-	-	100		-	-	-	-
WTC Hub Library	-	-	391	391		-	-	-	-
Running Costs	-	-	-	-		-	-	124	124
Food purchased	-	-	-	-		-	-	8,175	8,175
Donated Food Distributed	-	-	-	-		-	-	27,430	27,430
	6,832	-	5,891	12,723		-	-	53,516	53,516

The unrestricted fee, received from Westminster Theological College of £9,926 is used to cover the unrestricted costs allocated to the WTC Hub. The costs allocated to restricted funds for WTC have been provided for by generous restricted donations.

10. Grants Payable

	Notes	2024			2023			
		Unrestricted Funds		Restricted Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated		General	Designated		
		£	£	£	£	£	£	£
Grants Payable to:								
Charities and Institutions								
Compassion UK		336	-	-	336	-	-	336
Tearfund Scotland		500	-	-	500	-	-	500
Leprosy Mission Scotland		500	-	-	500	-	-	500
Glasgow City Mission		500	-	-	500	-	-	500
Scripture Union Scotland		500	-	-	500	-	-	500
Glasgow Street Pastors		500	-	-	500	-	-	500
Hillpark Chaplancy		50	-	-	-	-	-	-
Scottish Network Churches		-	-	-	1,000	-	-	1,000
Scottish Christian Alliance		-	-	-	1,000	-	-	1,000
Tinto Primary		-	-	-	-	-	200	200
Total Grants to Institutions		2,886	-	-	4,836	-	200	5,036
Grants to Individuals								
Rent Support		-	-	240	-	-	-	-
Bursaries for WTC		-	-	2,000	2,000	-	-	2,000
Total Grants Payable		2,886	-	2,240	6,836	-	200	7,036

11. Trustee and Related Party Transactions

No trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: nil)

No trustees were reimbursed expenses (2023:nil)

During the year, the charity received unrestricted donations totalling £10,735 (2023 £16,618) from trustees and related parties. In addition, the church received donations from The Mary Brown Memorial Trust totalling £2,500. Two trustees of the church, [REDACTED] are also trustees of the Mary Brown Memorial Trust.

There were no other related party transactions.

12. Staff Numbers and Costs

					2024	2023
Staff Numbers					3	4
Employment Costs						
					£	£
Wages & Salaries					42,625	63,156
Employer NIC					-	1,683
Employer Pension Costs (salary Sacrifice)					2,573	5,241
					45,198	70,080

No employee received remuneration greater than £60,000 in the period.

The remuneration of key management personnel during the year was nil (2023: nil)

13. Tangible Fixed Assets

	2024			
	Heritable Property £	Plant & Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 January 2024	490,000	111,381	10,110	611,491
Additions	-	-	-	-
At 31 December 2024	490,000	111,381	10,110	611,491
Depreciation & Impairment				
At 1 January 2024	118,632	94,864	9,403	222,899
Depreciation charged in year	15,968	10,928	418	27,314
At 31 December 2024	134,600	105,792	9,821	250,213
Carrying Amount				
At 31 December 2023	371,368	16,517	707	388,592
At 31 December 2024	355,400	5,589	289	361,278

14. Heritable Property

Following reinstatement of the accruals basis of accounting for the year ended 31 December 2017, the church's property was brought into the financial statements at 1st January 2016, at its previously agreed valuation of £350,000 less accumulated depreciation of £31,818. Having obtained guidance from Ryden Chartered Surveyors regarding the valuation of the church's heritable property, the trustees agreed at 31st December 2017, a valuation of £490,000 on the basis of the heritable property's use as a church over its remaining estimated useful life of 30 years.

15. Debtors

	Notes	2024				2023			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated			General	Designated		
		£	£	£	£	£	£	£	£
Gift Aid		5,584	-	446	6,030	4,459	-	250	4,709
Utilities		1,764	-	-	1,764	6,547	-	-	6,547
Other		30	-	-	30	-	-	-	-
HMRC		-	-	-	-	738	-	-	738
Total Debtors		7,378	-	446	7,824	11,744	-	250	11,994

16. Creditors: amounts due within one year

	Notes	2024				2023			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General	Designated			General	Designated		
		£	£	£	£	£	£	£	£
HMRC (PAYE)		1,280	-	-	1,280	-	-	-	-
HMRC (GA overclaim)		-	-	-	-	116	-	-	116
IE Fee		990	-	-	990	905	-	-	905
Pension Due		600	-	-	600	-	-	-	-
Electricity		-	-	-	-	290	-	-	290
Total Creditors		2,870	-	-	2,870	1,311	-	-	1,311

17. Fund Movements

	Balance at 01/01/2023	Income	Expenditure	Transfers	Balance at 01/01/2024	Income	Expenditure	Transfers	Balance at 31/12/2024
	£	£	£	£	£	£	£	£	£
Restricted Funds									
Community Fund - Foodbank	2,561	42,446	(36,888)	-	8,119	48,544	(53,232)	-	3,431
Library Costs	-	1,250	(762)	-	488	250	(391)	-	347
Summer Fun Day	-	1,000	(1,315)	315	-	-	-	-	-
Youth Camp	-	75	(75)	-	-	-	-	-	-
Christmas Meal Appeal	-	1,125	(841)	-	284	-	(284)	-	-
Restricted WTC	-	-	-	-	-	5,500	(5,500)	-	-
Total Restricted Funds	2,561	45,896	(39,881)	315	8,891	54,294	(59,407)	-	3,778
Unrestricted Funds									
Designated Fixed Asset Fund	272,396	-	(22,958)	-	249,438	-	(22,648)	-	226,790
Revaluation Reserve	143,820	-	(4,666)	-	139,154	-	(4,666)	-	134,488
Total Fixed Asset Funds	416,216	-	(27,624)	-	388,592	-	(27,314)	-	361,278
General Funds	214,584	114,916	(110,481)	(1,256)	217,763	120,361	(69,743)	(1,429)	266,952
Designated Group Funds									
WTC (previously reported as restricted)	11,808	8,783	(7,895)	-	12,696	9,926	(5,860)	-	16,762
Youth Work	-	1,864	(2,805)	941	-	570	(1,999)	1,429	-
Total Designated Group Funds	11,808	10,647	(10,700)	941	12,696	10,496	(7,859)	1,429	16,762
Total Unrestricted Funds	642,608	125,563	(148,805)	(315)	619,051	130,857	(104,916)	-	644,992
Total Charity Funds	645,169	171,459	(188,686)	-	627,942	185,151	(164,323)	-	648,770

18. Purpose of Funds

Restricted Funds

Community Fund- Foodbank

Represents gifts and grants given towards the foodbank and associated work

Library

Represents funds to buy resources for the WTC library

Summer Fun Day

Represents a donation to be used towards the summer fun day. The transfer in of £315 represents the costs above the value of the fund transferred from the general fund

Youth Camp Represents money given to support a young person attending the youth camp

Unrestricted Funds

Designated Fixed Asset Fund Together with the Revaluation Reserve represents the net book value of the church's heritable property.

General Fund Represents the unrestricted general funds available to the trustees to use at their discretion for any of the purposes of the charity.

Designated Group Funds

WTC Represents funding received from the Westminster Theological Centre (Registered with the Charity Commission for England and Wales - Charity No. 1123573) for the provision of theological courses.

Youth Work Expenditure costs include the employment costs of the Hub Director and bursaries paid to students. Represents the income and expenditure associated with activities for young people. This fund does not include the salary costs of the youth worker.

19. Operating Leases

The church has an operating lease in place for a photocopier. It is in place for a period of 63 months from September 2024.

					2024	2023
					£	£
Within one year					2,952	390
Between two and five years					11,808	-
					14,760	390