

Scottish Charity Number SC003193

DRUMCHAPEL ESSENSIDE URC

ACCOUNTS

For the year ended 31 December 2024

Reference and Administrative Information

Charity Name: Drumchapel Essenside United Reformed Church

Charity Registration Number: SC003193

Contact Address:

Trustees:

Church Treasurer:

Secretary:

Minister: Vacant

Independent Examiner:

Mochan Smith & Co
Chartered Accountants
15 King Edward Road
Glasgow
G13 1QW

Bankers: Bank of Scotland,
836 Crow Rd, Glasgow
G13 1ET

Drumchapel Essenside URC

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is an unincorporated association established in terms of the United Reformed Church Act 2000.

Recruitment and Appointment of Trustees

The elders are the charity trustees. The elders of the church are elected by the congregation appointed or re-appointed on a 3 yearly basis by the members of the church at the annual general meeting held in February of each year. The Elders and office bearers are listed above.

Organisational Structure

The Elders' Court is chaired by the minister or in vacancy an interim moderator nominated by the Synod of Scotland of the United Reformed Church and meets six/seven times in a year. As well as finance and property, the Elders' Court is responsible for spiritual affairs within the church.

Objectives and Activities

The United Reformed Church is Trinitarian in doctrine in the reformed tradition. The main objective of Drumchapel Essenside United Reformed Church is the advancement of religion in the Drumchapel Area. This is effected by the provision of Sunday Worship and also by community/social activities within the premises.

The Church operates from property owned by The United Reformed Church Synod of Scotland. This comprises of the Church, hut and grounds. There is no formal lease in place.

Drumchapel Essenside URC Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

Rainbows & Brownies meet within the church premises on Monday evenings.

Friendship House, a weekly lunch club for asylum seekers meets in the hut every Wednesday.

Community led classes are also held in the premises being a line dancing class in the church on Monday afternoons, a keep fit class in the hut on Tuesday afternoons and a small Bingo session in the church on Wednesday evenings.

Care for Others

Members voluntarily work with the local community projects outlined above with at least one church member attending or assisting with most of the groups which use the Premises.

Pastoral concerns outwith the church focus on Drumchapel Foodbank.

World church contributions are made through activities supporting Commitment for Life (Bangladesh), Christian Aid and we strive to be a Fairtrade Church.

Financial Review

The principal source of income is our weekly offerings made up of freewill offering, gift aid and open plate. The number of people giving by Gift Aid is 11.

We are grateful to the Synod of Scotland for an additional grant of £4,406 to assist in the installation of energy saving measures (principally lighting and double glazing) in the hut.

Reserves

During the year, the general receipts and payment account disclosed a surplus of £724 bringing the general fund year-end balance to £19,085.

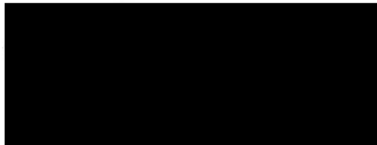
**Drumchapel Essenside URC
Trustees' Annual Report (cont)**

Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Elders' Court must prepare financial statements, which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Elders' Court are responsible for keeping proper accounting records, which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date 07 / 09 / 2025

Drumchapel Essenside URC

Independent examiner's report to the Trustees of Drumchapel Essenside URC Church

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 10.

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.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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. 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 seeking 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of accounts for the year ended 31 December 2024, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records have not been kept in accordance with section 44(1)(a) of the Charities and Trustees Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006
- the accounts do not accord with those records
- the statement of accounts do not comply with any of the requirements of Regulation 9 of the Charities Accounts (Scotland) Regulation 2006 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Mochan Smith & Co
Chartered Accountants
15 King Edward Road
Glasgow
G13 1QW

Date: 07 / 09 / 2025

Drumchapel Essenside URC

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	2023 £
<u>Receipts</u>					
Weekly freewill offerings		10886	-	10886	10676
Open plate		596	-	596	229
Other offerings, donations, giftdays etc.		4345	400	4745	8294
Gift aid		2915	-	2915	3506
Insurance claim		-	-	-	1558
Heat and Light Refund		1790	-	1790	-
Grants received		-	4406	4406	10000
Total Receipts		20532	4806	25338	34263
<u>Payments</u>					
Payments for charitable activities					
Ministry mission and wider work	1	5076	-	5076	9733
Establishment costs	2	14257	-	14257	29170
Other costs	3	325	400	725	863
Independent Examiner Fee		150		150	150
		19808	400	20208	39916
Surplus/ (deficit) for year		724	4406	5130	-5653
Balance brought forward		18361	-	18361	24014
Funds at 31 December		19085	4406	23491	18361

Drumchapel Essenside URC

Statement of balances at 31 December

	2024	2023
	£	£
Bank and cash balances		
Bank of Scotland	23491	18361
	<u>23491</u>	<u>18361</u>

Liabilities

Ministry & Mission

2000	-
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Reserves

General Funds

19085	18361
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Restricted Funds

4406	-
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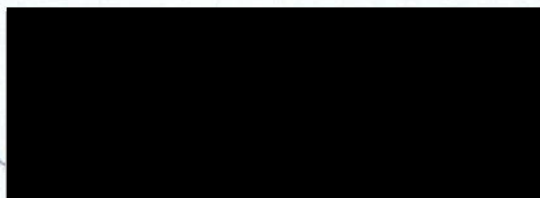
<u>23491</u>	<u>18361</u>
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The accounts were approved by the Congregation on 09/09/2025

Signed for and on behalf of the Congregation

Chairman

Treasurer



Drumchapel Essenside URC

Notes to the financial statements

	2024	2023			
	£	£			
1 Ministry mission and wider work					
National ministry	2500	4500			
Minister's expenses	-	3083			
Pulpit supply	616	400			
Church officer, organist etc.	1960	1750			
	5076	9733			
2 Establishment costs					
Insurance	2108	2123			
Heat and light	5042	3475			
Maintenance	7107	23572			
	14257	29170			
3 Other costs					
Music and licences	144	137			
Stationery and printing	-	67			
Other expenses	181	234			
Special Collection - Marie Curie	400	425			
	725	863			
4 Movement in funds					
	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	At 31 December Transfers £	2024 £
Unrestricted funds					
Fabric funds	-	-	-	-	-
General fund	18361	20532	19808	-	19085
Restricted Funds					
Special collection	-	400	400	-	-
Grant	-	4406	-	-	4406
	18361	25338	20208	-	23491

Grant

An energy saving grant for LED lighting and double glazing of £4,406 was received from the Synod. The works were carried out in the year to 31 December 2025.

Special Collection

A collection which raised £400 (2023 - £425) was taken up for the Marie Curie charity.

Drumchapel Essenside URC

Notes to the financial statements (cont.)

5 Trustee remuneration and related party transactions

All United Reformed Church congregations contribute to the Ministry and Mission Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing.

The minister's expenses are disclosed in note 1.

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.