

# Darnley United Free Church

Scotland · Charity number SC005732

## Details

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Status	Active
Legal form	Unincorporated association
Part of	United Free Church Of Scotland General Council (SC008167)
Registered	1981-08-11
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	9 Glen Luss Place Greenacres Glasgow G53 7GT
Website	<a href="http://www.darnleyufchurch.co.uk">www.darnleyufchurch.co.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Charity was set up in 1976 in order to spread the Christian message in the local area and beyond

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£50,826	£52,719	-	0
2023-12-31	£51,187	£47,998	-	0
2022-12-31	£42,346	£41,485	-	0
2021-12-31	£40,395	£41,095	-	0
2020-12-31	£37,794	£34,588	-	0

**Darnley United Free Church**

Scotland - Charity number SC005732

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# Accounts

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# **DARNLEY UNITED FREE CHURCH OF SCOTLAND**

Scottish Charity No. SC005732

A Congregation of the United Free Church of Scotland,  
Charity No. SC008167.

## **Congregation Report and Financial Statements**

**Year ending 31 December 2024**

**Principal place of worship and of Congregation activities:**

**97 Glen Morrison Road Glasgow**

# Congregation Report and Financial Statements

Year ending 31 December 2024

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**Office Bearers, Trustees and Members of the Courts of the  
Congregation serving during Year ending 31 December 2023**

**Minister**

[REDACTED]

**Office Bearers**

**Session Clerk**

**Clerk to the Congregational Board**

**Treasurer**

[REDACTED]

**Property Trustees (ex Officio) General Trustees of the United Free Church of  
Scotland**

**Kirk Session**

**Moderator**

**Session Clerk**

**Elders:-**

[REDACTED]

**Congregational Board**

**Moderator**

**Clerk**

**Treasurer**

**Assistant Treasurer**

**Elders**

[REDACTED]

**Board Members**

[REDACTED]

**Bankers The Royal Bank of Scotland Plc**

**Independent Examiner**

[REDACTED]

# **Congregation Report year ending 31 December 2023**

## **1. Constitution and Principal Activities of the United Free Church of Scotland**

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts it recognises liberty of judgment on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit, and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

## **2. Responsibilities of the Congregation**

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the West (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

## **3. Responsibilities and Appointment of Office Bearers**

All matters affecting the spiritual well being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its Minister and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the Committee of Management of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this report

The Minister of this Congregation is appointed by the Presbytery of the West. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland., All temporal affairs (including financial) of the Congregation are administered by the Congregational Board of this Congregation. Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. Presbyterianism means the government of the Church by elders.

#### **4. Activities and Achievements**

Congregation continues to provide services of worship on a weekly basis,. With the ministry of [REDACTED] in it's first full year this has resulted in a renewing of many aspects of the congregation's life and witness not least amongst the young people where the midweek club attracts circa 20 members on a weekly basis. Also there has been participation in the wider youth scene through Scripture Union.

#### **5. Financial Statements and Funds**

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £100,000, the Financial Statements of this Congregation set out on pages 7 to 9 consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2016 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

The ordinary (i.e. non designated and restricted) Receipts and Payments for the regular Congregation activities are shown in the General Fund and in the year amounted to £50826.15 .(including a grant of £5000 from the United Free Church of Scotland) and £52719.43 respectively.

#### **6. Accounting Policies**

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.
- The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to these Statements.
- The Balances of Congregation Funds represents sums available for the ongoing work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

#### **7. Land and Property**

Land and Property consist of Church, Church Hall together with fittings and furnishings (including communion, other ecclesiastical articles and a Manse

These properties are owned by the General Trustees of the United Free Church of Scotland are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment and/or resale. No market value is placed on these Assets within the Congregation's Accounts

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#### **8 Independent Examiner**

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling

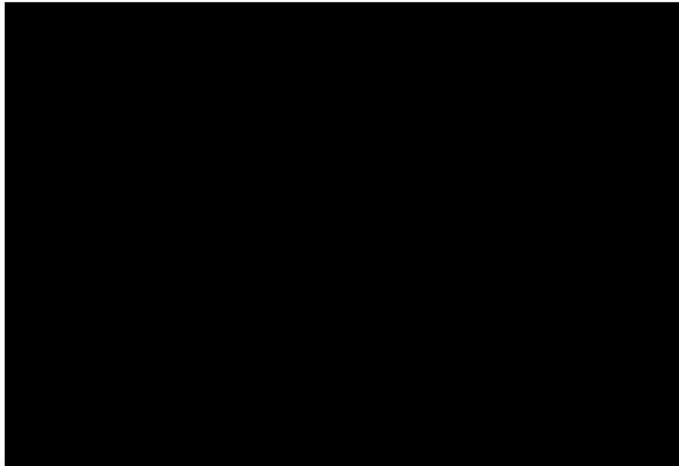
under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31<sup>st</sup> December 2021 is on page 6.

## 8 Independent Examiner

8. In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31<sup>st</sup> December 2021 is on page 6.

## Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statements were approved by the Congregational Board at their meeting on 22 February 2025 and by the Congregation at the Annual General Meeting held on 22 February 2025. The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are:-



***Minister/ Interim Moderator***

***Session Clerk***

***Clerk to the Congregational Board***

***Treasurer***

Date 25/2/25

## **Independent Examiner's Report to the Trustees and Office Bearers of Darnley United Free Church of Scotland**

I report on the Report and Financial Statements of the Congregation for the year ending 31 December 2024 which are set on pages 3 to 5 and 7 to 10

### **Respective Responsibilities of Office Bearers and Trustees and Examiner**

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended ("the 2006 regulations")). The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Finance Statements as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

### **Independent Examiners Statement**

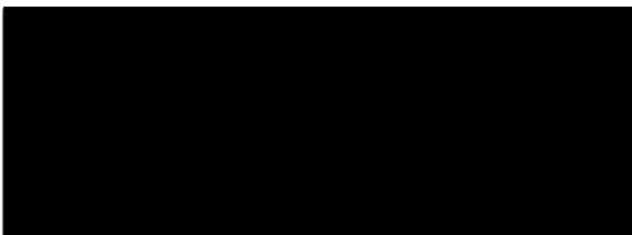
In the course of my examination, no matter has come to my attention

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 Regulations and
  - to prepare report and accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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 Report and Financial Statements to be reached.

**Signed:**



**Date: 23 May 2025**

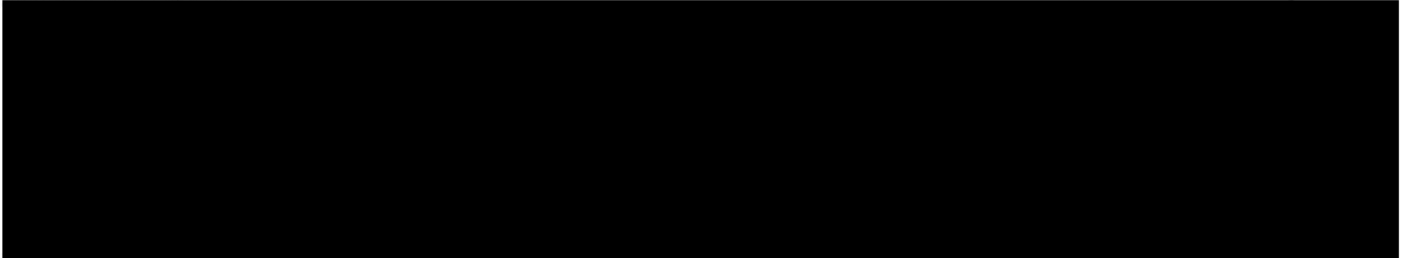
Statement of Balances and Movement on Congregation Funds for Year ending 31 December 2024

Fund	Nature of Fund	Balance 01.01.24 £	Receipts 2024 £	(Payments) 2024 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.12.2024 £	Held as follows	£
General	Unrestricted Note 1	2,122.81	50,826.15	-52,719.43	-1,893.28		-1,893.28	229.53	R.B.S.:- Treasurers	8,935.05
Mission	Designated Note 2	381.42	1,644.55	-1,854.76	-210.21		-210.21	171.21	Benevolent	521.46
Home Mission F	Designated Note 3	568.72	0.00	0.00	0.00		0.00	568.72	GenTrustees	2,000.00
Legacy	Designated Note 4 & 9	2,000.00	0.00	0.00	0.00		0.00	2,000.00	Cash	248.99
Fabric	Designated Note 5	229.09	7,352.50	-353.38	6,999.12		6,999.12	7,228.21		
Benevolent	Restricted Note 6	514.00	7.46	0.00	7.46		7.46	521.46		
Youth Fund	Restricted Note 7	957.75	403.62	-375.00	28.62		28.62	986.37		
	<b>Total Congregation Funds</b>	<b>6,773.79</b>	<b>60,234.28</b>	<b>-55,302.57</b>	<b>4,931.71</b>	<b>0.00</b>	<b>4,931.71</b>	<b>11,705.50</b>		<b>11,705.50</b>

Notes to the Financial Statements for the Year ending 2024

- General Unrestricted **Note 1** Ordinary receipts and payments of the Congregation. Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s).  
(No governance costs are incurred during the year.  
Duties relating to governance are provided voluntarily ).
- Nature of Congregation Funds:**
- Mission Designated **Note 2** Funds received to facilitate payments to Mission Partners and other Missionary projects.
- Home Mission Fd Designated **Note 3** Funds received to develop work in the local area
- Legacy Designated **Note 4** Legacy received Jan 2014 and invested long term with the General Trustees of the United free Church
- Fabric Restricted **Note 5** Historically repairs to external and internal fabric and/or furnishings of Church, Hall or Manse
- Benevolent Restricted **Note 6** For benevolent purposes to assist members, adherents and those in the local community
- Youth Designated **Note 7** To enable the youth of the congregation to attend Denominational Camps and other events
- Other Notes**
- Payments to Trustees No payments have been made to any Trustees for the performance of their duties as a Trustee of the Congregation
- Property **Note 8** Both the Manse and the church are owned by the General Trustees of the United Free Church of Scotland. Therefore no market value has been allocated to them in the accounts
- Investments **Note 9** Funds in legacy have variable values Valuation as at 31 December 2023 is £2,555.96
- Contingent Liabilities **Note 10** Financial Statements present the receipts received and payments made during the year. In the event there are any material outstandings, contingent liabilities and /or commitments these are noted below:-  
December 2023 Stipend Gross £2657.32 paid 12 January 2024

Approval of Congregation Financial Statements for the Year ending 31 December 2023 as set out on Pages 7,8,9,10. by Office Bearers authorised to sign.



Receipts and Payments for the Year ending 31 December 2024 (comparative year to 31 December 2023)

Fund		General	Mission	Home Mission	Legacy	Fabric	Benevolent	Youth	Total	Notes	Total
		Unrestricted	Designated	Designated	Designated	Designated	Restricted	Designated	2024	Details	2023
		£	£	£	£	£	£	£	£		£
<b>Receipts</b>	Open	7,751.45	0.00	0.00	0.00	0.00	0.00	0.00	7,751.45		3,489.81
	Freewill	7360.80	0.00	0.00	0.00	0.00	0.00	0.00	7,360.80		7,027.66
	Freewill (gift aid)	17,408.53	0.00	0.00	0.00	0.00	0.00	0.00	17,408.53		21,082.98
	Gift Aid Tax	7540.75	0.00			2,025.00			9,565.75	Page 9:1	7,229.73
	<b>Sub Totals</b>	<b>40,061.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,025.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,086.53</b>		<b>38,830.18</b>
Donations	Organisations	95.25				0.00	0.00		95.25	9:2	15,000.00
	Other	751.00	1644.55			5300.00	0.00	0.00	7,695.55		6,316.97
	<b>Sub Total</b>	<b>846.25</b>	<b>1,644.55</b>	<b>0.00</b>	<b>0.00</b>	<b>5,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,790.80</b>		<b>21,316.97</b>
Other	Interest	173.33				0.00	0.00	0.00	173.33		96.05
	Hall Let Income	4,517.50				0.00	0.00	0.00	4,517.50	9.3	4,916.70
	UF Calendars	127.50				0.00	0.00	0.00	127.50		42.20
	<b>Sub Total</b>	<b>4,818.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,818.33</b>		<b>5,054.95</b>
<b>Fundraising Events</b>		0.00				27.50	0.00	403.62	431.12		3,107.00
	<b>Sub total</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>27.50</b>	<b>0.00</b>	<b>403.62</b>	<b>431.12</b>	Page 9.4	<b>3,107.00</b>
<b>Extra-ordinary Grant</b>		<b>5,000.04</b>					0.00		5,000.04		7,083.37
Stedfast				0.00	0.00		0.00	0.00	0.00	9.5	7,083.37
Missions	Other charities					0.00	0.00	0.00	0.00		0.00
		5,000.04		0.00	0.00	0.00	0.00	0.00	5,000.04	Page 10.7	0.00
<b>Total Receipts</b>		<b>50,726.15</b>	<b>1,644.55</b>	<b>0.00</b>	<b>0.00</b>	<b>7,352.50</b>	<b>0.00</b>	<b>403.62</b>	<b>60,126.82</b>		<b>75,392.47</b>
<b>Payments</b>											
Ministry	2024 Stipend	33,406.61					0.00		33,406.61		29,230.52
	Expenses	107.80						0.00	107.80		1,018.68
	Pulpit Supply	440.00				0.00	0.00	0.00	440.00		350.00
	<b>Sub Total</b>	<b>33,954.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,954.41</b>		<b>30,599.20</b>
Other Salary	Organist	0.00				0.00	0.00	0.00	0.00		0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Property	Council Tax	2,631.33					0.00	0.00	2,631.33		3,057.87
	Insurance	2,959.80					0.00	0.00	2,959.80	Page 9.8	2,718.64
	Heat & light	5,946.00					0.00	0.00	5,946.00	Page 9.8	6,514.50
	Repairs, upkeep	613.84				353.38		0.00	967.22	Page 9.8	24,912.68
	Equipment, Furnish	594.00						0.00	594.00	Page 9.8	396.24
	<b>Sub Total</b>	<b>12,744.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>353.38</b>	<b>0.00</b>	<b>0.00</b>	<b>13,098.35</b>		<b>37,599.93</b>
Other	Office & Publicity		0.00	0.00	0.00	0.00	0.00	0.00	0.00		281.72
	Kirk Session	362.94	0.00	0.00	0.00	0.00	0.00	0.00	362.94		45.00
	Miscellaneous	590.11	0.00	0.00	0.00	0.00	0.00	375.00	965.11	Page 9.9	287.40
	Organisations Supp		0.00	0.00	0.00	0.00	0.00		0.00		839.37
	Stedfast	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00		0.00
		1,453.05	0.00	0.00	0.00	0.00	0.00	375.00	1,828.05		1,453.49
Fundraising	Fund Raising Csts		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Contributions	Target 2023	4,567.00				0.00	0.00		4,567.00	Page 9.11	4,221.00
	Presbytery	0.00				0.00	0.00	0.00	0.00		0.00
	<b>Sub Total</b>	<b>4,567.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,567.00</b>		<b>4,221.00</b>
Extra-ordinary	Other	0.00					0.00	0.00	0.00		0.00
		0.00			0.00	0.00	0.00	0.00	0.00	Page 9:12	0.00
Mission	Other charities	0.00	1,704.76			0.00	0.00	0.00	1,704.76	Page 10.7	2,752.00
		0.00	1,704.76	0.00	0.00	0.00	0.00	0.00	1,704.76		2,752.00
<b>Total Payments</b>		<b>52,719.43</b>	<b>1,704.76</b>	<b>0.00</b>	<b>0.00</b>	<b>353.38</b>	<b>0.00</b>	<b>375.00</b>	<b>55,152.57</b>		<b>76,625.62</b>
<b>Surplus (Defic Net Recpts (Paym)</b>		<b>-1,993.28</b>	<b>-60.21</b>	<b>0.00</b>	<b>0.00</b>	<b>6,999.12</b>	<b>0.00</b>	<b>28.62</b>	<b>4,974.25</b>		<b>-1,223.15</b>
Transfers between Funds									0.00		0.00
<b>Net Movement on Funds</b>		<b>-1,993.28</b>	<b>-60.21</b>	<b>0.00</b>	<b>0.00</b>	<b>6,999.12</b>	<b>0.00</b>	<b>28.62</b>	<b>4,974.25</b>		<b>-1,233.15</b>

