

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 Morriston 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

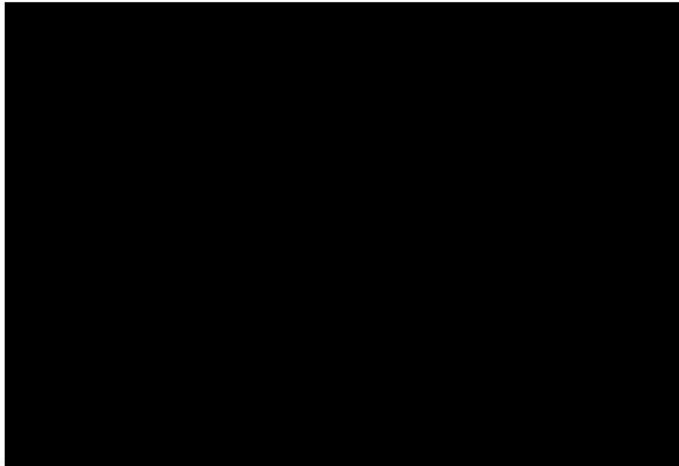
under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The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

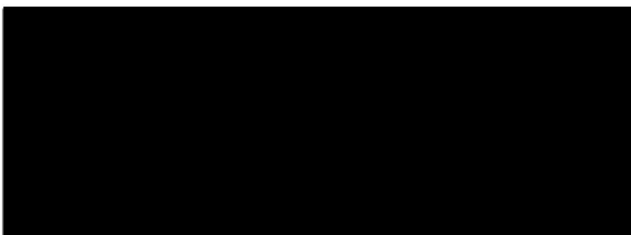
In the course of my examination, no matter has come to my attention

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

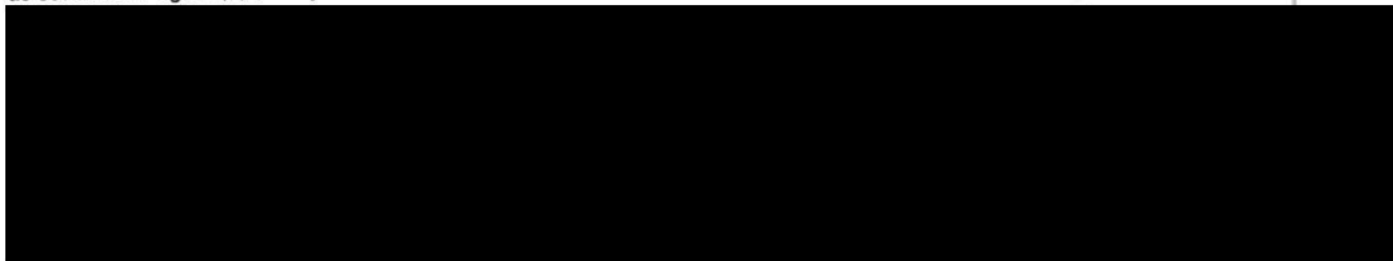
Statement of Balances and Movement on Congregation Funds for Year ending 31 December 2024

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		
	Total Congregation Funds	6,773.79	60,234.28	-55,302.57	4,931.71	0.00	4,931.71	11,705.50		11,705.50

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 Unrestricted	Mission Designated	Home Mission Designated	Legacy Designated	Fabric Designated	Benevolent Restricted	Youth Designated	Total 2024	Notes Details	Total 2023
		£	£	£	£	£	£	£	£		£
Receipts	Offerings	Open	7,751.45	0.00	0.00	0.00	0.00	0.00	7,751.45		3,489.81
		Freewill	7,360.80	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	17,408.53		21,082.98
Donations	Gift Aid Tax		7540.75	0.00		2,025.00			9,565.75	Page 9:1	7,229.73
	Sub Totals		40,061.53	0.00	0.00	2,025.00	0.00	0.00	42,086.53		38,830.18
	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
Other	Sub Total		846.25	1,644.55	0.00	5,300.00	0.00	0.00	7,790.80		21,316.97
	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
Fundraising Events	Sub Total		4,818.33	0.00	0.00	0.00	0.00	0.00	4,818.33		5,054.95
			0.00			27.50	0.00	403.62	431.12		3,107.00
	Sub total		0.00	0.00	0.00	27.50	0.00	403.62	431.12	Page 9.4	3,107.00
	Extra-ordinary Grant		5,000.04				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	5,000.04	Page 10.7	0.00
	Total Receipts		50,726.15	1,644.55	0.00	7,352.50	0.00	403.62	60,126.82		75,392.47
Payments	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
Other Salary	Sub Total		33,954.41	0.00	0.00	0.00	0.00	0.00	33,954.41		30,599.20
	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
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
Other	Equipment, Furnish		594.00					0.00	594.00	Page 9.8	396.24
	Sub Total		12,744.97	0.00	0.00	353.38	0.00	0.00	13,098.35		37,599.93
	Office & Publicity			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	362.94		45.00
Fundraising	Miscellaneous		590.11	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		839.37
	Stedfast		500.00	0.00	0.00	0.00	0.00	0.00	500.00		0.00
	Sub Total		1,453.05	0.00	0.00	0.00	0.00	375.00	1,828.05		1,453.49
Contributions	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
	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
Extra-ordinary	Sub Total		4,567.00	0.00	0.00	0.00	0.00	0.00	4,567.00		4,221.00
	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
			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	1,704.76		2,752.00
Total Payments			52,719.43	1,704.76	0.00	353.38	0.00	375.00	55,152.57		76,625.62
Surplus (Defic Net Recpts (Paym			-1,993.28	-60.21	0.00	6,999.12	0.00	28.62	4,974.25		-1,223.15
Transfers between Funds									0.00		0.00
Net Movement on Funds			-1,993.28	-60.21	0.00	6,999.12	0.00	28.62	4,974.25		-1,233.15

Note	Details of Receipts				£	Note	Details of Payments		
1		General	Fabric	Youth	Mission	8	Property		
	Gift Aid	7565.00					General Fund	Church	Manse
	GASDS	2000.00					Council Tax (General)	0.00	2,628.00
	Total	9565.00	0.00	0.00	0.00		Insurance (General)	2436	523.00
									2,959.00
2		General	Fabric	Home Mission	Youth		Heat and Light (General)	5,759.00	0.00
	Hamish Seaton	0	5000	0	0				5,759.00
	Other	1249.00	300.00	0	260				
3	Hall Let Income	General							
	Total	4517.00							
6	Extraordinary Items	General							
	Grant from denomination	5000.00							