

# Bridgeton St Francis in the East Church of Scotland, Glasgow

Scotland · Charity number SC012535

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1910-01-08
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	26 Queen Mary Street Bridgeton Glasgow G40 3BB
Website	<a href="http://www.bridgetonstfrancis.org.uk">www.bridgetonstfrancis.org.uk</a>

## Activities

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

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

**What the charity does:** We are an active Church of Scotland church which offers Christian worship, fellowship, instruction, mission and service. We hold weekly services of worship and have numerous other activities such as a Guild group, coffee mornings to provide additional support and fellowship for the community.

**Beneficiaries:** 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community'

**Objectives:** Objects: 1) to offer Christian worship, fellowship, instruction, mission and service. 2) to labour for the advancement of the Kingdom of God throughout the world. 3) to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry

## 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	£38,132	£42,896	-	1
2023-12-31	£40,676	£38,063	-	1
2022-12-31	£41,382	£34,450	-	1
2021-12-31	£43,153	£46,766	-	1
2020-12-31	£52,443	£46,268	-	2

**Bridgeton St Francis in the East Church of Scotland, Glasgow**

Scotland - Charity number SC012535

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# Accounts

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**The Church of Scotland**  
**Bridgeton, St. Francis-in-the-East**

**Report of the Trustees**

and

**The Annual Accounts**

for the year to

**31 December 2024**

Congregation No: 161058

Charity No: SC012535

## Reference and Administrative Information

Charity Name: Bridgeton, St. Francis-in-the-East Church of Scotland, Glasgow

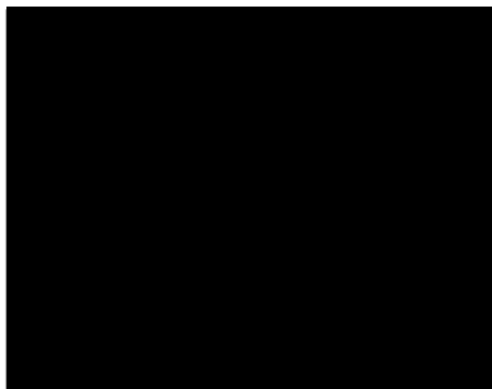
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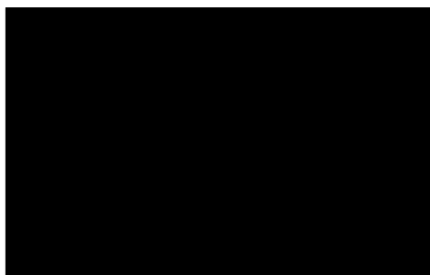
Contact Address: 26 Queen Mary Street  
Bridgeton  
Glasgow G40 3BB

### Trustees:

### Kirk Session



### Congregational Board



## **Principal Office-bearers**

Interim Moderator:  
Session Clerk:  
Clerk to the Board:  
Church Treasurer:



## **Independent Examiner**

## **Bankers**

Royal Bank of Scotland,  
Glasgow Parkhead (B) Branch  
1304 Duke Street  
Glasgow G31 5PZ

# **Trustees' Annual Report**

## **Year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Model Deed of Constitution.

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board comprises of elders and members appointed from within the congregation. Members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the church to become these members of the Board who are then appointed at the Stated Annual Meeting and serve for a period of up to three years.

### **Organisational Structure**

The Congregational Board is chaired by the minister and usually meets five times in a year. Certain responsibilities are delegated to the Fabric Committee as appropriate. The Kirk Session, which also usually meets five times a year, is responsible for the spiritual affairs within the church.

### **Objectives and Activities**

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 part of the Church of Scotland Bridgeton, St. Francis-in-the-East Church has a morning service of worship every Sunday. Our activities during the rest of the week are The Guild, Food Bank, Community Café and Charity Shop. In addition to this, we also participate annually in the local World Day of Prayer Service, the Bridgeton Fun Day and in the Armistice Service at Bridgeton Cross. We have services during Holy Week and have weddings and funerals when requested. We are currently in a cluster with 3 other churches, Rutherglen Old, Rutherglen West & Wardlawhill and Fernhill & Cathkin, but have recently made a connection with Tollcross Causewayside Church and are looking at a potential linkage with Causewayside in the future. We are also twinned with Newlands South Church. We produce our own quarterly church magazine called "Challenge". We have a church website [bridgetonstfrancis.wixsite.com/church](http://bridgetonstfrancis.wixsite.com/church), a Facebook page, Twitter page and YouTube channel where we stream our Sunday services.

We participate in Christian Aid Week, organising several fundraising events and special Christian Aid Service, raising money for some of the world's poorest people. We also support Lodging House Mission with several food & monetary collections during the year. Our church has representation on the board of Church House, Bridgeton [SCIO], the Bridgeton Dalmarnock Community Council and the Bridgeton Citizen's Advice Bureau. The church hall has also been rented by external groups and for private functions.

## Achievements and Performance

We have continued through the whole of 2024 in vacancy and have been blessed with great locum ministers, interim moderator and the ongoing support of a dedicated congregation. The Presbytery Plan process continues to be a long and difficult one, but there is hope of progress going forward and the church in general, and office bearers in particular, continue in prayer, persevering faith and joy.

Our Foodbank, Community Café and Charity Shop are all going well. These are run by church volunteers and are used by our congregation and the wider Bridgeton community. Our café & shop have been running for 3 years and Foodbank for over 10 years; with the costs of living rising sadly the need for such services in the local area is as much as it ever was.

Our Guild is still going strong thanks to our dedicated group of ladies. They provide fundraising, entertainment and education to our whole church family.

At Easter we had services on Maundy Thursday and Good Friday, in addition to our Sunday services, which were all very well attended.

Our locum [REDACTED] retired after Easter and we were left without locum cover until [REDACTED] started with us in July. Thankfully [REDACTED] [REDACTED] [REDACTED] covered all pastoral care over those 3 months.

During the autumn and winter we had many events and fundraisers: Harvest Service with food collection and donations for Lodging House Mission and Foodbank, McMillan Coffee Morning, Remembrance Services in church and at Bridgeton Cross with collections for Poppy Scotland, and Christmas Services and Fair. As always the congregation has shown tremendous support in attendance at these events and generosity to the various charities we help throughout the year.

We began the year with 52 members and ended with 54 members on our communicants roll. We lost 2 members by death and 4 new members joined us. We also have adherents from Africa, China, Ukraine, India and Scotland.

## Financial Review - 2024

In common with previous years, 2024 will be remembered as a year of continuing uncertainty regarding the future of the Church of Scotland as a whole but also for individual churches such as Bridgeton St Francis in the East. Despite this uncertainty, members continued their dedicated support to their Church hence we are able to report yet another satisfactory year in financial terms.

The year began with total funds of £43,287. There was a deficit in the year of £4,764 leaving total funds at the end of the year of £38,523. In addition to these general funds, The Church of Scotland Investors Trust holds investments which, at 31 December 2024, were worth £13,731. In total, therefore, Bridgeton had total funds of £52,254 at the end of the year.

The General Trustees hold the proceeds of the sale of the manse on our behalf. During the year, £19,664 of income was earned on this fund. At the year end the balance in total stood at £433,113.

The overall level of donations was lower than the previous year by about 12 per cent reflecting perhaps lower attendance at public worship. This reduction contributed to the deficit referred to above. As in the previous year, however, there were a number of significant individual one off donations made during the year. We are extremely grateful to those who supported the Church in this way.

General expenditure at £35,296 was higher than in 2023 (£32,493) due mainly to a large repair to the roof and gutters. This increase in expenditure contributed to the deficit in the year.

In 2024, members continued their long-standing practice of remembering others. A total of £543 was donated to a number of well deserved charities.

## Looking Forward

There continues to be much uncertainty as to what the future will hold for churches like Bridgeton St Francis in the East. It seems that this uncertainty will continue for the foreseeable future.

It is the view of the Trustees that the year ahead will not be an easy one in financial terms. They have particular concern that the formula for calculating the Giving to Grow approved by the General Assembly penalises churches with smaller incomes compared to the larger churches with greater resources potentially available to them. Bridgeton St Francis in the East is facing a 47% increase in 2025 compared with 2024. In addition, Bridgeton has lost one donor who gave extremely generously to the church.

These two factors alone mean that 2025 will most likely be another year of deficit. It is fortunate that the church's reserves will be sufficient to cover the likely losses. How long this can continue is difficult to assess. The Trustees will continue to raise the issue of how Giving to Grow is assessed in the hope that the church at large will be willing to review the present arrangements and have the courage to arrive at a more equitable approach for all churches, large and small.

## Reserves Policy

During the year, the Trustees did not authorise any transfers between funds. It is recommended that the Trustees should keep the level of all funds under constant review and that, if necessary, further transfers can be made during the year. The purposes of individual funds are detailed in Note 2 to these accounts.

## Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board 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 Kirk Session / Congregational Board 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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

  
Session Clerk  


Date 9 March, 2025

**Bridgeton St Francis-in-the-East**  
**SC012535**  
**Report of the Independent Examiner**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 8 to 11.

**Respective responsibilities of trustees and examiner:**

The charity 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) (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.

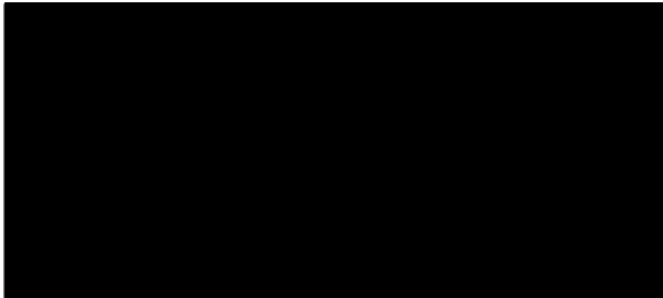
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 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, 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 9 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 reached.

Signed:



Name:  
Address:

Date: 10 March 2025

Receipts and Payments Account  
Year Ended 31 December 2024

		Unrestricted	Restricted		
	Note	Funds	Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
<b>Receipts</b>					
Donations	3	28690	0	28690	31170
Bank and Deposit Interest		626	30	656	703
Investment Income		54	219	273	122
Grants		<u>0</u>	<u>5000</u>	<u>5000</u>	<u>5000</u>
Rentals		1985	0	1985	1520
Other Income		<u>15</u>	<u>1513</u>	<u>1528</u>	<u>1621</u>
<b>Total Receipts</b>		<u>31370</u>	<u>6762</u>	<u>38132</u>	<u>40676</u>
<b>Payments</b>					
Charitable Activities	4	35296	0	35296	32493
Restricted Funds		<u>0</u>	<u>7600</u>	<u>7600</u>	<u>5570</u>
<b>Total Payments</b>		<u>35296</u>	<u>7600</u>	<u>42896</u>	<u>38063</u>
<b>Excess of Receipts over Payments</b>		<u>-3925</u>	<u>-838</u>	<u>-4764</u>	<u>2613</u>

Statement of Balances  
as at 31 December 2024

		Unrestricted	Restricted		
	Note	Funds	Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
<b>Balances brought forward</b>	5	31604	11682	43287	40674
Excess of Payments over Receipts		<u>-3925</u>	<u>-838</u>	<u>-4764</u>	<u>2613</u>
<b>Balance carried forward</b>		<u>27678</u>	<u>10844</u>	<u>38523</u>	<u>43287</u>
<b>Investments at Market Value</b>		3693	10138	13731	12674
<b>Assets</b>					
Tax Due on Gift Aid Donations				4234	4802
<b>Consolidated Fabric Fund</b>					
Proceeds from sale of the Manse	6			433113	413449

The Trustees approved the accounts on 9 March 2025. For and on behalf of the Trustees:

[Redacted Signature Area]

Session Clerk

Treasurer

The Session Clerk and the Treasurer have signed the master copies of the Accounts. They will be available for inspection at the Annual Congregational Meeting.

## Notes to the Accounts

### 1. Trustee Remuneration and Related Party Transactions

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

### 2. Movement in Funds

	As at 1.01.24 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31.12.24 £
<b>Unrestricted Funds</b>					
<b>Congregational</b>					
General Fund	23265	31301	35296		19270
Bronze Fund	295	15	0	0	310
Session General Purposes	<u>1167</u>	<u>54</u>	<u>0</u>	<u>0</u>	<u>1221</u>
<b>Total</b>	<b>24727</b>	<b>31370</b>	<b>35296</b>	<b>0</b>	<b>20802</b>
Designated Fabric Fund	<u>6877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6877</u>
<b>Total Unrestricted</b>	<b><u>31604</u></b>	<b><u>31370</u></b>	<b><u>35296</u></b>	<b><u>0</u></b>	<b><u>27679</u></b>
<b>Restricted Funds</b>					
Session Benevolent Fund	6606	249	0	0	6855
The Guild	1650	1513	1600	0	1563
Assistant's Fund	<u>3427</u>	<u>5000</u>	<u>6000</u>	<u>0</u>	<u>2427</u>
<b>Total Restricted</b>	<b><u>11683</u></b>	<b><u>6762</u></b>	<b><u>7600</u></b>	<b><u>0</u></b>	<b><u>10845</u></b>
<b>Total Funds</b>	<b><u>43287</u></b>	<b><u>38132</u></b>	<b><u>42896</u></b>	<b><u>0</u></b>	<b><u>38523</u></b>

### Purpose of Funds

#### Unrestricted

Bronze Fund

- to support the needs of the congregation

Session General Purposes

- to support the needs of the congregation

Designated Fabric Fund

- to provide for any non-routine maintenance and repair required to maintain the fabric of the church in its present condition

#### Restricted

Session Benevolent Fund

- to provide care for the poor of the parish

The Guild Fund

- to support the work of the Guild

Assistant's Fund

- to provide administrative assistance to the Church

### 3 Analysis of Donations

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
WFO Scheme	3224	0	3224	4341
Gift Aid Donations	16978	0	16978	18803
Tax Recovered on Gift Aid Donations	4770	0	4770	5039
Ordinary Offerings	318	0	318	652
Other Offerings, Donations etc	<u>3400</u>	<u>0</u>	<u>3400</u>	<u>2874</u>
<b>Total Donations</b>	<b><u>28690</u></b>	<b><u>0</u></b>	<b><u>28690</u></b>	<b><u>31709</u></b>

#### 4. Analysis of Payments

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
<b>Charitable Activities</b>				
Giving to Grow	3821	0	3821	2552
Presbytery Dues	1381	0	1381	552
Minister's Expenses	0	0	0	0
Vacancy Costs	10093	0	10093	12289
Other staffing costs	2200	6000	8200	6950
Routine Fabric Repairs & Maintenance	6066	0	6066	1876
Designated Fabric Fund	0	0	0	4334
Other building costs	10078	0	10078	6785
Church Office Expenses	638	0	638	1875
Other Expenses	<u>1018</u>	<u>1600</u>	<u>2618</u>	<u>850</u>
<b>Total Expenses</b>	<u>35296</u>	<u>7600</u>	<u>42896</u>	<u>38063</u>

#### 5. Funds held on behalf of the Congregation by the Church of Scotland Investors Trust

	2024	2023
	£	£
<b>Growth Fund</b>		
Kirk Session Benevolent Fund	690	690
Kirk Session General Purposes Fund	197	197
<b>Income Fund</b>		
Kirk Session Benevolent Fund	<u>501</u>	<u>501</u>
<b>Total at cost</b>	<u>1388</u>	<u>1388</u>
Market Value	12590	11590
<b>Revenue Account</b>		
CFF Loan	<u>1141</u>	<u>1084</u>
<b>Total Investments</b>	<u>13731</u>	<u>12674</u>
Of which:		
Unrestricted	3693	3416
Restricted	10038	9258

#### 6. Funds held on behalf of the Congregation by the Church of Scotland General Trustees Consolidated Fabric Fund

Proceeds from sale of the Manse:

Capital	399000	399000
Revenue	<u>34,113</u>	<u>14,449</u>
<b>Total</b>	<u>433,113</u>	<u>413,449</u>

## 7. Minister's Stipend

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) was £38,884

## 8. Collections for Third Parties

	2024	2023
	£	£
Parkinsons	135	0
Scottish Bible Society	90	0
Erskine Hospital	155	0
Lodging House Mission	163	80
Church House	0	100
MND Scotland	0	192
Christian Aid Turkey/Syria appeal	0	240
<b>Funds Disbursed</b>	<b><u>543</u></b>	<b><u>612</u></b>