

Glasgow Evangelical Church

Scotland · Charity number SC014295

Details

Status	Active
Legal form	Unincorporated association
Registered	1982-11-12
Register	View on the OSCR register

Contact

Address	18 Cathedral Square Glasgow G4 0XA
Website	www.glasgowevangelicalchurch.co.uk

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of religion', 'the advancement of health', 'the saving of lives', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The Charity is a Christian Church situated in the centre of Glasgow. The Church exists to advance the Christian faith within Glasgow and beyond. Our key objectives are: • To provide regular worship and teaching of the Christian faith • To promote and undertake pastoral care and support • To support those in need through practical and spiritual means • To offer a place of reflection for those in need Achieved through. Worship and Spiritual Life: Regular weekly services continued with special services at Easter, Harvest, Remembrance Sunday and Christmas. Special services were also held in recognition of 80 years since conclusion of the second world war (VE Day and VJ Day) Pastoral Care: Support provided through visits, counselling, and prayer. Regular children's Sunday school Community Engagement

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

Objectives: The prevention and relief of poverty. The advancement of religion. The advancement of health. Saving Of Lives. Any other purpose that may reasonably be regarded as analogous to any of the other preceding purposes.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-20	£88,680	£69,682	-	0
2024-09-20	£76,708	£82,506	-	0
2023-09-20	£69,764	£57,696	-	0
2022-09-20	£73,224	£73,770	-	0
2021-09-20	£52,109	£37,917	-	0
2020-09-20	£41,817	£64,416	-	0

Glasgow Evangelical Church

Scotland - Charity number SC014295

Accounts

GLASGOW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 28 September 2025 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible of 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) (a) to (c) of the 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 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provides all the evidence that would be required in an audit, and consequently I do not express and 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

David J Martin FCCA
2 Dunbeath Grove
Blantyre
G72 0GL
23rd November 2025

Glasgow Evangelical Church

Scotland - Charity number SC014295

Accounts

GLASGOW EVANGELICAL CHURCH

SCOTTISH CHARITY NO: SC014295

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

29 SEPTEMBER 2024

GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

PERIOD ENDED 29 SEPTEMBER 2024

The trustees present the annual report and accounts for Glasgow Evangelical Church for the year ended 29 September 2024

Reference and Administrative Information

Charity Name: Glasgow Evangelical Church

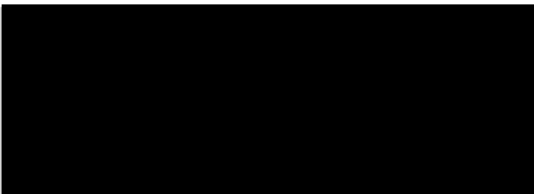
Charity Registration Number: SC014295

Contact Address: 18 Cathedral Square
Glasgow
G4 0XA

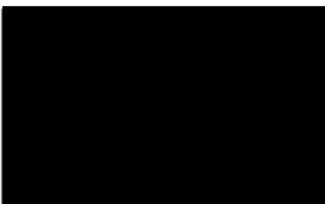
Trustees

All trustees who served at any time during the year and up to the date of signing the accounts are shown on Page 2.

Principal Office-bearers



Independent Examiner



Bankers

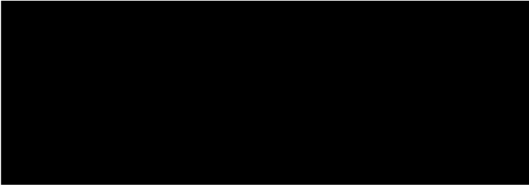
Royal Bank of Scotland
1304 Duke Street
Glasgow
G31 5PZ

GLASGOW EVANGELICAL CHURCH

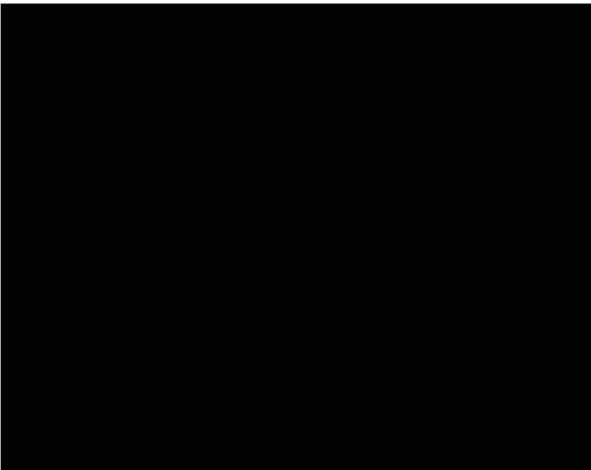
TRUSTEES' ANNUAL REPORT (CONT'D)

PERIOD ENDED 29 SEPTEMBER 2024

Trustees who served from 29 September 2023 to 17 November 2024



The Deacons Court also consisted of



GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (CONT'D)

PERIOD ENDED 29 SEPTEMBER 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Deacons Court are the charity trustees. The Deacons Court consists of all Ordained Deacons, the Pastor of the Church and Office Bearers. Office Bearers shall be elected at the Annual General Meeting of the Church.

Objectives and Activities

Services of Worship are held every Sunday. Social Events take place throughout the year.

Achievements and Performance

The Church has been able to maintain a satisfactory position for the year under review.

Financial Review

A surplus was incurred for the year under review. This was due to a increase in donations received and a decrease in expenditure on restoration works.

GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (CONT'D)

PERIOD ENDED 29 SEPTEMBER 2024

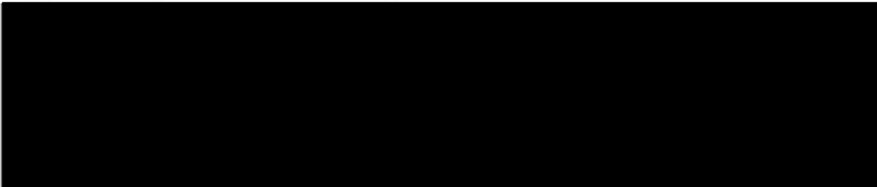
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf,



GLASGOW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 29 September 2024 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

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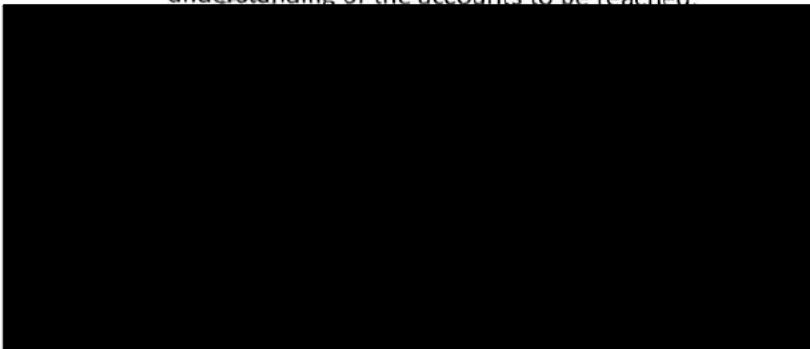
Basis of independent examiner's statement

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GLASGOW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

PERIOD ENDED 29 SEPTEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income	1	26,088		26,088	22,415
Activities for generating funds	2	41,881		41,881	40,872
Other Income	3	2,100		2,100	1,469
General Income	4	2,262	0	2,262	1,644
Incoming resources from charitable activities	5	4,377		4,377	3,364
Total Incoming Resources		<u>76,708</u>	<u>0</u>	<u>76,708</u>	<u>69,764</u>
Resources Expended					
Charitable activities	6	82,506		82,506	57,696
Total Resources Expended		<u>82,506</u>	<u>0</u>	<u>82,506</u>	<u>57,696</u>
Net movement in funds		(5,798)	0	(5,798)	12,068
Transfers					
Total funds brought forward		<u>125,862</u>	<u>5,356</u>	<u>131,218</u>	<u>143,286</u>
Total funds carried forward		<u>120,064</u>	<u>5,356</u>	<u>125,420</u>	<u>155,354</u>

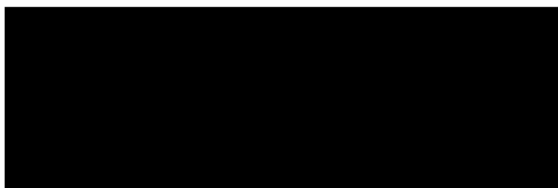
GLASGOW EVANGELICAL CHURCH

STATEMENT OF BALANCES

PERIOD ENDED 29 SEPTEMBER 2024

	Note	Unrestricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances	7				
Bank & deposit balance brought forward		125,862	5,356	131,218	131,218
Movement in year:					
Excess of payments over receipts				0	0
Excess of receipts over payments		(5,798)		(5,798)	12,068
Bank & deposit balance carried forward		<u>120,064</u>	<u>5,356</u>	<u>125,420</u>	<u>143,286</u>

The accounts were approved by the Deacons Court on 17th November 2024



GLASGOW EVANGELICAL CHURCH

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

PERIOD ENDED 29 SEPTEMBER 2024

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the Glasgow Evangelical Church and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity, If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either restricted or unrestricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on a cash basis when the liability is paid.

GLASGOW EVANGELICAL CHURCH

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

PERIOD ENDED 29 SEPTEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
6 Analysis of resources expended				
Charitable activities				
Preacher/pastor fees	3,500		3,500	5,000
Organist	940		940	860
Heat & light	32,745		32,745	13,308
Caretaker	0		0	0
Cleaner	4,000		4,000	4,130
Charity donations	1,350		1,350	960
Maintenance	30,084		30,084	27,597
Insurance	9,887		9,887	5,841
Restoration works	0		0	0
	82,506	0	82,506	57,696
7 Bank & deposit balances				
<u>Designated funds</u>				
Business reserve (11199250)			47,074	44,128
<u>Unrestricted funds</u>				
Current account (00162045)			0	0
Special interest (00666272)			89,527	98,371
Cash			47	47
			136,648	142,546