

Scottish Charity No: SC018754

ST MATTHEW'S EPISCOPAL CHURCH

Accounts

**for the year ended
31st July 2025**

**200 Balmore Road, Glasgow, G22
in the Diocese of Glasgow and Galloway**

ST MATTHEW'S EPISCOPAL CHURCH
Accounts for the year ended 31st July 2025

Reference and Administrative Information

Charity Name and Address	St Matthew's Episcopal Church 200 Balmore Road Glasgow G22 6LJ	
Scottish Charity Number	SC018754	
Charity Trustees	<i>Members of the Vestry</i> David Wostenholm Chairperson Robin McDade Secretary Michael Odiamahi Lay Representative Jean Hannah Alternate Lay Representative Moira Sprang (Miller) Treasurer Edith McAteer Vestry Member Anne Lawrance Vestry Member Janine Hannah Vestry Member Bright Tafirenyika Vestry Member	
Bankers	Royal Bank of Scotland 116 Cowgate Kirkintilloch G66 1JX	
Independent Examiner	Mr Gordon Gillies 51 Birnam Avenue Glasgow G64 2JX	

Report of the Vestry

The members of the Vestry present their annual report together with the financial statements for the year ended 31 July 2025

Structure and Governance

In terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities (Scotland) Regulations 2006, the Vestry reports to the congregation as follows:

1. St Matthew's Episcopal Church - Possilpark is a registered Scottish Charity (SC018754)
2. It is a member of the Diocese of Glasgow and Galloway of the Scottish Episcopal Church and is in full communion with the Anglican Church
3. The superior authority is the Bishop of Glasgow and Galloway
4. All its affairs are governed by the Vestry.

Appointment of Vestry Members

Vestry members are elected or appointed by Annual General Meeting established by constitution and under Canon Law of the Scottish Episcopal Church. There is no formal induction programme but ongoing guidance is given to ensure that Vestry members are familiar with the Church's values, aims and responsibilities as the designated trustees of a charity.

Administrative Structure

It is the duty of the Vestry to manage the temporal affairs of the congregation with responsibility to keep the fabric and property of the church and other buildings in good working order and to look after the finances of the church.

Statement of Risk

The Vestry keeps under review the major risks to which the Church is exposed and has established procedures to mitigate any risks identified.

Charitable Objective and Activities

The Church's principal activities include public worship in sacrament and prayer, Christian education, charitable work and fund raising for local, national and international needs, social meetings, predominantly of the youth, the elderly and many community groups of all ages.

Report from the Rector and Chairperson of the Vestry

The details of the 2024 Report would bear repeating. Of the points noted in that Report we could add that the loss of fundraisers and raising of stipend contribution has now embedded a monthly unsustainable deficit in our accounts.

The general unpredictability of funding for third Sector organisations has also put increased pressure on St. Matthew's Centre and on its associated charities which contribute to its income streams. The rise in Employer National Insurance Contribution was imposed with no consideration for charities whose incomes are fixed by grant awards years in advance and so that has hit us as well. The Centre has had a turbulent time in dealing with staffing difficulties which have been absorbed by its Board, including members of St. Matthew's Church, at no small cost.

Despite these constant challenges and crises, the work of St. Matthew's as a Centre and a Church has continued. A new Centre Manager has brought fresh vision and we now have the highest footfall of weekly users, representing people from over 20 countries, than ever before and the arrival of our new Bishop has brought a fresh appreciation of the work of St. Matthew's from a diocesan perspective. This latter point will also invite new scrutiny upon an organisation so dependent on outside funding and so we hope that some understanding of the dedication of the diocesan ST. GEORGE'S FUND for the ministry of the Scottish Episcopal Church in north Glasgow, towards St. Matthew's, will be consolidated. (The proceeds of the sale of St George's Maryhill – at the time around £400,000 but subsequently increased in value was to have its interest earmarked towards Ministry in north Glasgow).

While the buildings – largely used now by the Centre, as noted in Report 2024 – continue to provide enormous benefit to so many, as they lie empty during the winter darkness of the Christmas holidays, St. Matthew's Church continues to sing and bring light at Midnight Mass with one of the most notable nativity scenes to be found locally, turning the whole sanctuary into a Crib, to welcome Christ for another year.

The effects of the losses outlined in last year's Report continue to reverberate in the life of St. Matthew's, not least the substantial loss of the fundraising, outreach and hospitality that was initiated and carried out by Andrew Morgan.

Statement of responsibilities of Members of Vestry

The members of the Vestry 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 Vestry are responsible for keeping proper accounting records which, on request, must reflect the current financial position of the Church at that time. This must be done to ensure that the financial statements comply with 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.

On behalf of the Vestry

A handwritten signature in dark ink, appearing to read 'R. McDade', written in a cursive style.

Mr Robin McDade - Vestry Secretary

15 December 2025

Independent Examiner's Report to the Vestry of St Matthew's

Respective responsibilities of trustees and examiner

The Church's Vestry Members 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 Church's members of the vestry 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 11(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 provide all evidence that would be required in an audit, and consequently I do not express an 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 requires 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 Regulationshave 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.



Gordon Gillies
Independent Examiner
15 December 2025

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Accounts for the year ended 31st July 2025

Receipts and Payments Account for the Year Ended 31 July 2025

	Notes	Unrestricted General Fund £	Restricted General Fund £	2025 £	2024 £
RECEIPTS					
<i>Donations Received</i>					
Donations		0	-	-	850
Legacies		7,874	-	7,874	2,000
Free-will Offering Scheme		7,305	-	7,305	8,129
Ordinary Church Collections		220	-	220	205
Tax Reclaimed (Gift Aid)		-	-	-	7,608
Grant Received Diocese of Glasgow and Galloway		200	-	200	2,500
<i>Receipts from investments</i>					
Investment Income		3,289	-	3,289	3,351
<i>Gross receipts from other charitable activities</i>					
Lent Boxes and other special collections			-	-	0
Uncashed cheque write back			-	-	0
Fund Raising / Grants for Dry Rot Works			-	-	0
Transfer from Church Investments			-	-	14,000
Total Receipts		18,888	-	18,888	38,643
PAYMENTS					
<i>Payments for Charitable Activities</i>					
Clergy Stipend		10,200	-	10,200	9,975
Travel Allowance to Clergy		-	-	-	-
Ordinary Working Expenses	2	3,016	-	3,016	2,937
Quinquennial Report		-	-	-	-
Quota		1,373	-	1,373	1,639
Donations, etc. Special Objects	3	-	-	-	-
Repairs and Maintenance		-	-	0	10,413
Fixtures, Fittings and Equipment		398	-	398	-
Total Payments		14,987	-	14,987	24,964
Surplus/(Deficit) for Year		3,901	-	3,901	13,679
(deduct)/Add back transfer from/to Church Investments		0	-	0	(14,000)
Surplus/(Deficit) for Year Excluding Transfers to/from Investments		3,901	0	3,901	(321)

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Notes to the Accounts for the Year Ended 31 July 2025

1. FUNDS

The various funds are held for the following purposes:

Unrestricted Funds

General Fund - to support the work of the Church.

Restricted Funds

The balance on the Restricted Funds at the 31 July 2025 was £13,465 (2023/24 - £13,465).

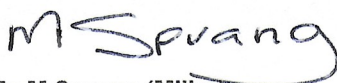
	2025	2024
	£	£
2. Ordinary Working Expenses		
Altar Expenses	210	254
Council Tax and Water Rates	2,725	2,602
Heating, Lighting and Insurance	-	-
Stationery, Postage	81	81
Telephone	-	-
Miscellaneous Expenses	-	-
	<u>3,016</u>	<u>2,937</u>
	2025	2024
	£	£
3. Donations, etc. Special Objects		
Bishops's Lenten Appeal	-	-
	<u>-</u>	<u>-</u>


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Statement of Balances as at 31 July 2025

	2025 £	2024 £
Bank and Cash in Hand		
Opening Balances	18,115	4,436
(Deficit)/Surplus for year	3,901	13,679
Closing Balances	<u><u>22,016</u></u>	<u><u>18,115</u></u>
 Investments		
Market value at beginning of year	101,781	110,264
Sale of units		(14,000)
Change in Market Value at 31st July	11,353	5,517
Market Value at 31 July	<u><u>113,134</u></u>	<u><u>101,781</u></u>

Approved by the Vestry on 15 December 2025 and signed on their behalf by:


Ms M Sprang (Miller)
Vestry Treasurer


Rev. D Wostenholm
Chairperson