

**HIS FAMILY CHURCH CLYDEBANK**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**SCOTTISH CHARITY NUMBER: SC 023686**

## **HIS FAMILY CHURCH CLYDEBANK**

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**HIS FAMILY CHURCH CLYDEBANK****TRUSTEES AND PROFESSIONAL ADVISERS**

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**Registered charity name** HIS Family Church Clydebank

**Charity registration number** SC023686

**Principal office** Overtoun House  
Milton Brae  
Milton by Dumbarton  
G82 2SH

**The Trustees**



**Independent Examiner**



Chartered accountant



**Bankers**

Bank of Scotland  
Clydebank  
P O Box 1000  
BX2 1LB

## HIS FAMILY CHURCH CLYDEBANK

### Trustees' Report For the Year Ended 30 September 2024

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#### Objectives, Structure, Governance and Management

The principal aim of the Church is to advance the Christian Faith and in furtherance thereof:

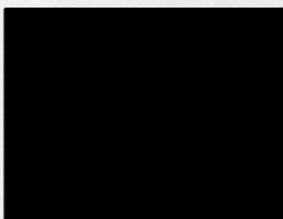
1. To bring believers into a deeper understanding of who they are in Christ Jesus and to fulfil their calling in Him
2. To join with like-minded believers in unity, but not uniformity, to the glory of God
3. To enable believers to bear witness in the community and to serve that community more effectively, to the furtherance of the Gospel of the Lord Jesus Christ

The Church is an unincorporated association.

The Trustees take all decisions concerning the Church.

Trustees are appointed and trained by the existing Trustees

The Trustees who served the charity during the period were as follows:



#### ***Risk management***

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to risk.

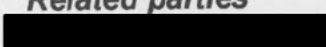
#### ***Reserves policy***

The trustees have established a policy whereby the unrestricted reserves not committed or invested in tangible fixed assets ("the free reserves") held by the church should be between 3 and 6 months of expected expenditure which equates to between £8,000 and £16,000 in general funds. At this level the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced if the activities changed. At present the general reserves, which amount to £16,053 is within this target level.

#### ***Investment powers***

Under the constitution the charity has the power to make any investment which the trustees see fit.

#### ***Related parties***

 Trustees, are also Trustees of Overtoun House (OH), a Christian charity. Transactions with OH are disclosed in note 9 to the accounts.



## HIS FAMILY CHURCH CLYDEBANK

### Trustees' Report (continued)

For the Year Ended 30 September 2024

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#### Achievements and Performance

We continued to share the facilities with Radnor Park Parish Church. This arrangement has gone well for both churches. Due to changes in the Church of Scotland, the Parish Church vacated the premises July, 2024. We continued to have Sunday School and Youth Group during the morning service and held Women's and Men's evening meetings in the church halls on Friday evenings. The Tuesday Bible study called 'Discover' continued, as did the monthly crafts night called 'Try Something Tuesday.' We held two outreaches for the local community during the year. We offered crafts, sports, games and snacks at each event. The outreaches went well. Two teams from the USA led the church services the weeks they were in Scotland, and one team held an evening Children's Bible Club. Church attendance remained low, but steady. We had three baptisms on Palm Sunday. The church budget continues to support Overtoun House.

#### Financial review

The deficit of £462 (2023 deficit: £1,481) for the year has been transferred to the general fund. Both the level of activity and the year end financial position were satisfactory. The charity's principal source of funding is donations.

#### Plans for future periods

We plan to continue with all the regular meetings including our weekly clubs for primary age children and to expand on our work with young people into the West Dunbartonshire area. We also hope to continue helping those who need our help both in the local community and the wider area of West Dunbartonshire through friendship evangelism events. The Church of Scotland has given us the opportunity to purchase the Radnor Park facility. Our hope is to find the resources to make this happen

**HIS FAMILY CHURCH CLYDEBANK****Trustees' Report (continued)  
For the Year Ended 30 September 2024**

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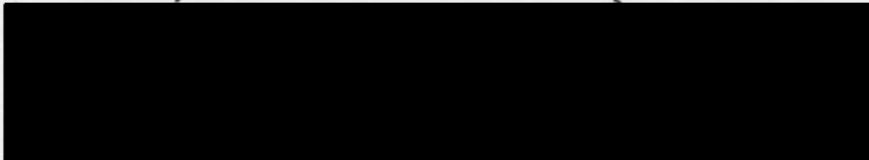
**Trustees' responsibilities for the Accounts**

The Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that year. In preparing the accounts, the Trustees are required to:

- Select suitable accounting policies and apply these consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' annual report was approved on 4/02/2025 and signed on behalf of the board of trustees by:



**HIS FAMILY CHURCH CLYDEBANK****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES****YEAR ENDED 30 SEPTEMBER 2024**

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The charity's 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. 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 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 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 aspect 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 8 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.

  
Chartered Accountant,  


9 May 2025

**HIS FAMILY CHURCH CLYDEBANK  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

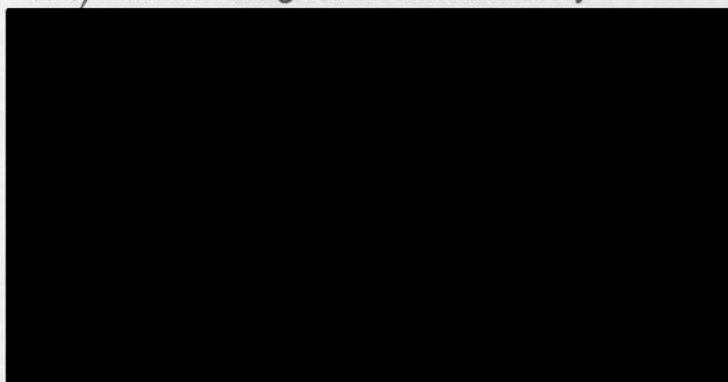
		2024	2023
		Unrestricted	Unrestricted
		Funds	Funds
	Note	£	£
<b>Income and Endowments</b>			
Donations & legacies		34,948	31,406
Interest received		-	-
<b>Total income</b>		<u>34,948</u>	<u>31,406</u>
<b>EXPENDITURE</b>			
<b>Expenditure on charitable activities</b>			
Church costs	5	35,410	32,887
<b>Total expenditure</b>		<u>35,410</u>	<u>32,887</u>
<b>Net movement in funds</b>		(462)	(1,481)
<b>Funds brought forward at 1 October 2021</b>		16,515	17,996
<b>Fund carried forward at 30 September 2022</b>		<u>16,053</u>	<u>16,515</u>



**HIS FAMILY CHURCH CLYDEBANK  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2024**

	Note	£	2024 £	£	2023 £
<b>Fixed assets</b>	7		-		-
<b>Current assets</b>					
Income tax recoverable		6,476		5,754	
Cash at bank and in hand		9,577		10,761	
		<u>16,053</u>		<u>16,515</u>	
<b>Current liabilities</b>					
Creditors		<u>-</u>		<u>-</u>	
Net current assets			16,053		16,515
<b>Net assets</b>			<u>16,053</u>		<u>16,515</u>
<b>Funds</b>					
Unrestricted:					
General fund			<u>16,053</u>		<u>16,515</u>

These financial statements were approved by the Trustees and authorised for issue on the 4/5/2025 and signed on their behalf by



## HIS FAMILY CHURCH CLYDEBANK

### Notes to the Financial Statements For the Year Ended 30 September 2024

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#### 1. General information

The charity is an unincorporated association registered as a charity in Scotland for public benefit. The address of the principal office is c/o Overtoun House, Milton Brae, Milton, by Dumbarton, G82 2SH.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## HIS FAMILY CHURCH CLYDEBANK

### Notes to the Financial Statements For the Year Ended 30 September 2024

#### 3. Accounting policies (continued)

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## HIS FAMILY CHURCH CLYDEBANK

## Notes to the Accounts

Year ended 30 September 2024 (continued)

## 4. Donations

During the year the charity made the following gifts which are included in Ministry expenses in note 5 below.

	2024	2023
	£	£
OHCC	3,600	3,799
Ukraine Refugees	-	338
	<u>3,600</u>	<u>4,137</u>

## 5. Direct Charitable Expenditure

	2024	2023
	£	£
Church expenses & admin	1,361	1,929
Church Rent	4,200	4,200
Pastoral Consultancy fees R & M Hill - Trustees	19,000	19,000
Pastors expenses	-	-
Insurance	932	865
Ministry (inc Donations)	6,107	6,893
Professional fees	3,810	-
Support costs	-	-
	<u>35,410</u>	<u>32,887</u>

## 6. Support Costs

	2024	2023
	£	£
Independent examination fee	-	-
Trustees remuneration	-	-
	<u>-</u>	<u>-</u>

Trustees do not receive remuneration for services rendered as Trustees. Remuneration is paid to Trustees in their capacity as Pastors (see note 5)

No employee received remuneration in excess of £60,000 (2023:0).

There were no employee excluding trustees (2023:0).



## HIS FAMILY CHURCH CLYDEBANK

## Notes to the Accounts

Year ended 30 September 2024 (continued)

7. Fixed Assets	Motor Vehicle Equipment		Total
	£	£	£
Cost			
As at 1 October 2023	-	13,614	13,614
Additions	-	-	-
Disposals	-	-	-
As at 30 September 2024	-	13,614	13,614
Depreciation			
As at 1 October 2023	-	13,614	13,614
Disposals	-	-	-
Charge for year	-	-	-
As at 30 September 2024	-	13,614	13,614
Net book value at 30 September 2024	-	-	-
Net book value at 30 September 2023	-	-	-

8. Creditors with in one year	2024	2023
	£	£
Creditors	-	-

## 9. Related Party Transactions

██████████ trustees of the church, are also Directors of Overtoun House (OH) a company limited by guarantee. OH is a Christian charity. During the year the church made gifts of £3,600 (2023: £3,799) to OH. The address of OH is Overtoun House, Milton Brae, Dumbarton, G82 2SH

During the year ██████████ trustees, ██████████, received consultancy fees of £19,000 (2023: £19,000) from the church for pastoral work.