

Dumbarton Free Church Of Scotland

Scotland · Charity number SC038175

Details

Status Active

Legal form Unincorporated association

Part of Free Church Of Scotland (SC012925)

Registered 2007-05-24

Register [View on the OSCR register](#)

Contact

Address 9 Meadow Court
Dumbarton
G82 2BZ

Website dumbartonfreehighchurch.com

Activities

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

Purposes: 'the advancement of religion'

What the charity does: Our church exists to spread the word of God, to minister to our community, and to provide fellowship and support for members of the church. We do this through weekly worship services and prayer meetings, through regular fellowship, and through community outreach.

Beneficiaries: 'Children or young people','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: The Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,894	£33,073	-	0
2023-12-31	£58,980	£45,718	-	0
2022-12-31	£31,576	£30,501	-	1
2021-12-31	£20,106	£24,344	-	0
2020-12-31	£32,574	£13,225	-	0

Dumbarton Free Church Of Scotland

Scotland - Charity number SC038175

Accounts

Dumbarton Free High Church of Scotland

Trustees' Report and Financial Statements
Year ended 31 December 2024

Dumbarton Free High Church of Scotland

Contents of the Financial Statements *for the year ended 31 December 2024*

	Page
Report of the Trustees	1 – 3
Report of the Independent Examiner	4
Receipts and Payments Account	5--- 6
Statement of Balances	6
Notes to the Financial Statements	7

Dumbarton Free High Church of Scotland

Report of the Trustees *for the year ended 31 December 2024*

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

Status of Charity and Governing Document

Dumbarton Free High Church of Scotland is established by Constitution and is a Scottish Charity (SC038175).

Principle address

30 Boghead Rd
Dumbarton
G82 2HP

Church address

n/a

Bankers

Bank of Scotland
94/102 High Street
Dumbarton
G82 1PQ

Aims and affiliation

The Free Church of Scotland has over 140 congregations in Scotland, as well as 2 in London and 5 in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church has a full-time college in the heart of Edinburgh for the training of Ministers and other Christian workers and sustains an extensive Missionary programme relative to its size.

Dating from 1843 but with its roots in the Reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed Churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The Free Church of Scotland is a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. Dumbarton Free High Church of Scotland is a congregation of the Free Church of Scotland working towards the common aims set out above. It is a Presbyterian Church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains the origins of the church and which gives the historical background to the church coming into being in 1843 and lists documents in which is embodied the constitution of the church.

The minister of the congregation retired with effect from February 2009. The current interim moderator appointed by the Presbytery of Glasgow and Argyll is [REDACTED]. The congregation is not currently authorised by the church to have a minister paid from central funds.

The church building and the manse are the property of the congregation and are held under the church's model trust deed.

The government of the Free Church of Scotland is Presbyterian, and the congregation is within the Free Presbytery of Glasgow and Argyll.

Trustees and Office Bearers

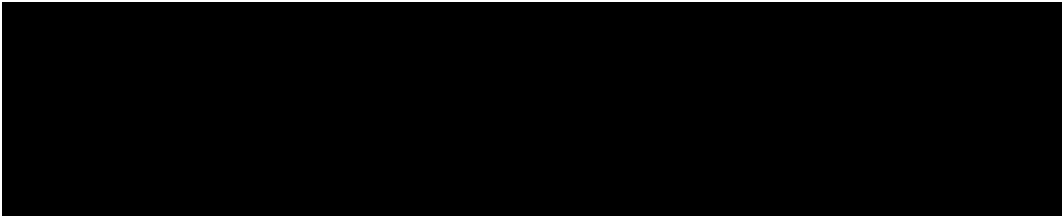
The church is Presbyterian in government and its day-to-day running is undertaken by the Elders (Kirk Session) and the Deacons (Deacon's Court), whose specific function relates to the material and financial

Dumbarton Free High Church of Scotland

Report of the Trustees for the year ended 31 December 2024

business of the congregation, whereas the Elders are charged with the general and spiritual oversight of the

congregation. It is accepted practice for the Minister and Elders to also be in membership of the Deacon's Court. Under Charity Law, the Deacons' Court is deemed to be the Trustees of the congregation as those with responsibility for day-to-day management and control. This is distinct from the role of property (congregational) Trustees who are responsible only for holding property in trust. The Deacons' Court (the Trustees) who served during the year are:



Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as their responsibility as elder or deacon.

Achievements and performance

During the year, the congregation met regularly for public worship and carried out various activities in accordance with its aims.

The largest even of the year was a disruption with the primary place of worship, the church hall at Latta Street. Investigating failing plaster led to the discovery of cracks in the stonework and mortar of the first floor. After due consultation, the building was deemed too dangerous to continue using, and the congregation began meeting in a series of alternate locations. Those included:

- Overtoun House, Dumbarton
- Geilston Hall, Cardross
- West Kirk, Dumbarton

As of December, 2024, the congregation was regularly meeting in the West Kirk, renting the church on an hourly basis from the Church of Scotland.

During the year, Scott and Kay, along with Ryan, began regularly attending and have been a great encouragement.

Financial review

Principal sources of funding

The principal sources of funding for the congregation in 2024 were the weekly offerings and Gift Aid donations.

Results for the year

The financial statements for the year are set out on pages 5 to 8. The Receipts and Payments Account on page 5 reflects a surplus of £5,820.62 (2023: surplus of £13,261.24).

Total reserves, including balances on restricted funds amounted to £86,799.25 (2023: £80,980.53).

Dumbarton Free High Church of Scotland

Report of the Trustees *for the year ended 31 December 2024*

Reserves

It is the policy of the congregation to maintain unrestricted funds at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General fund on page 6 at 31 December 2024 amounted to £36,299.25 and was above the required level.

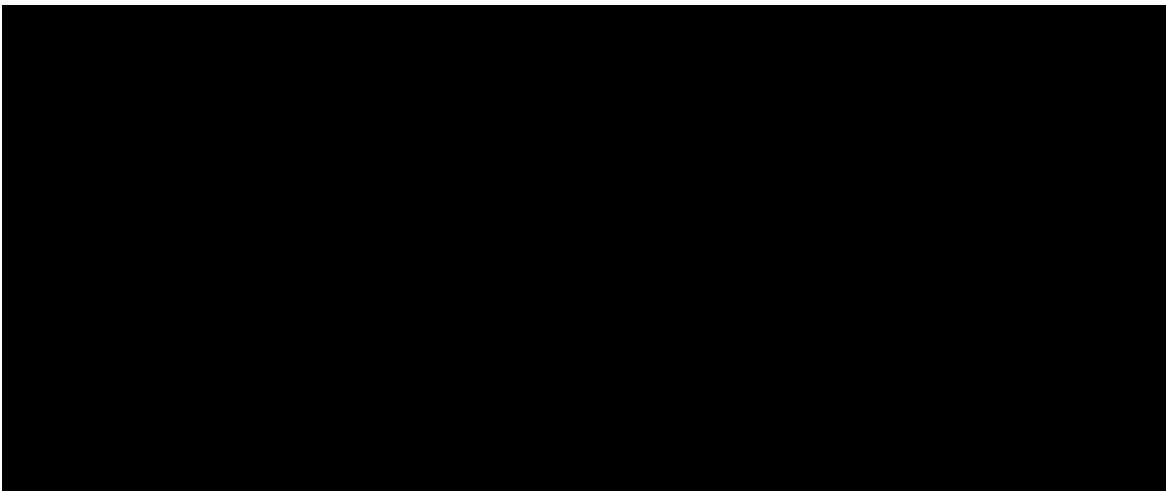
Grant making policy

The congregation makes donations from its gift income to individuals and organisations whose aims are compatible with the congregation's objectives.

Statement on risk

The Trustees assess the major risks to which the charity is exposed, on an ongoing basis, and have established procedures to mitigate those that are identified as a result of these reviews including a child protection policy.

Approved on behalf of the Trustees on..... 2025 by:



Dumbarton Free High Church of Scotland

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 5 to 8.

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) (d) 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 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

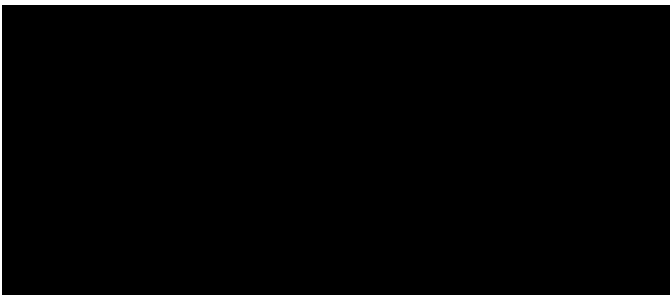
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material 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.



Date: 24/11/2025

Dumbarton Free High Church of Scotland

INCOME	NOTES	UNRESTRICTED £	RESTRICTED £	2023
Member Donations		£2,560.00		£3,020.00
Gift Aid		£1,897.65		£8,951.69
General Donations		£13,067.15		£14,459.22
Designation Donations		-	£20,000.00	£30,500.00
Other		£1,370.00		£2,049.16
TOTAL		£18,894.80	£20,000.00	£58,980.07

EXPENSES	NOTES	UNRESTRICTED £	RESTRICTED £	2023
FCOS Remittance		£1,813.67		£1,380.00
Pulpit Supply (Speaking Fees)		£1,792.00		£0.00
Payroll (Church Worker)		£11,184.60		£8,214.00
Church Utilities		£4,215.24		£3,636.24
Insurance		£2,245.66		£2,612.47
Manse Expenses		£4,885.78		£16,234.20
Repairs & Renewals (Church Maintenance)		£1,131.80		£4,575.00
Missionary Support		£700.00		£1,600.00
Hospitality (Church Activities)		£195.11		£0.00
Sundry Expenses (Other)		£4,414.90		£7,466.92
Printing (Licenses)		£494.52		--
		--		--
TOTAL		£33,073.28		£45,718.83

YEARLY TOTALS	OPENING BALANCE	SURPLUS FOR YEAR	CLOSING BALANCE E	OPENING BALANCE (2023)	SURPLUS FOR YEAR (2023)	CLOSING BALANCE (2023)
Cash at Bank	£80,978.63	£5,820.62	£86,799.25	£67,717.39	£13,261.24	£80,978.63
Restricted Fund	£30,500.00	£20,000.00	£50,500.00		£30,500.00	£30,500.00
Unrestricted Fund	£50,478.63	-£14,179.38	£36,299.25	£67,717.39	£17,238.76	£50,478.63

Statement of assets on 31 December 2024

Fixed assets

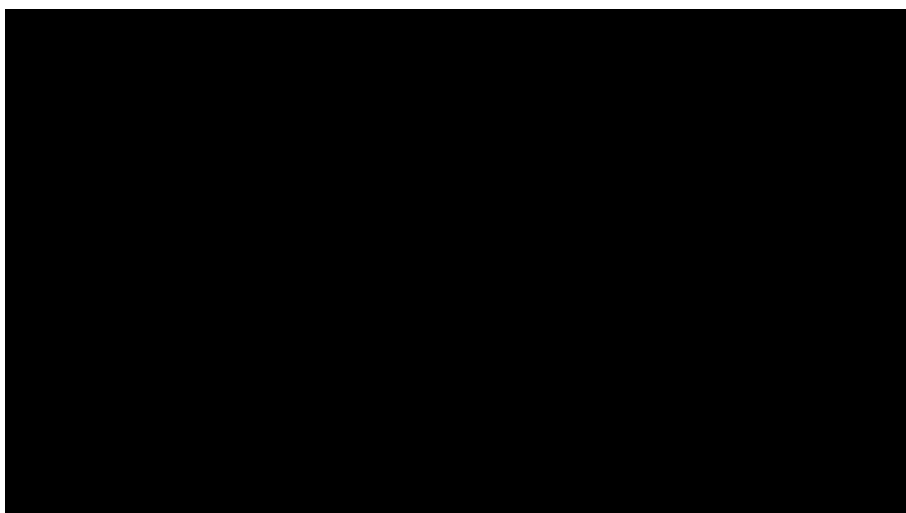
The congregation owns the church building at 5 Latta Street and the manse at 30 Boghead Road, Dumbarton. The title deeds of both properties are held in terms of the Model Trust Deed of the Free Church of Scotland and the sale and use of proceeds of sale require the authorisation of the General Assembly of the Church.

Statement of liabilities at 31 December 2024

Invoices due for payment	--	--
Amounts due to staff wages	--	--
	<u>--</u>	<u>--</u>
	--	--

Dumbarton Free High Church of Scotland

The financial statements on pages 5 to 8 were approved by the Deacons' Court on ____2025 and signed on their behalf by the undernoted:



Dumbarton Free High Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Income

All voluntary income, income from tax recoveries and bank interest and bank interest is accounted for when received.

Expenditure

Expenditure, including grants in the form of support and gifts to individuals and charitable institutions, is accounted for when paid.

Receipts and payments account

For the purpose of the Receipts and Payment Account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

the 1990s, the number of people in the world who are under 15 years of age has increased from 1.1 billion to 1.5 billion, and the number of people aged 65 and over has increased from 0.2 billion to 0.4 billion (United Nations 1999).

There are a number of reasons why the world population is ageing. First, the number of people who survive to old age has increased. In 1950, the average life expectancy at birth was 47 years, and in 1990 it was 52 years. In 1950, the average life expectancy at age 65 was 14 years, and in 1990 it was 18 years. This increase in life expectancy is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Second, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Third, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Fourth, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Fifth, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Sixth, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Seventh, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Eighth, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Ninth, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.

Tenth, the number of people who are aged 65 and over has increased. In 1950, there were 0.2 billion people aged 65 and over, and in 1990 there were 0.4 billion people aged 65 and over. This increase is due to a number of factors, including improvements in medical care, better nutrition, and a reduction in the number of people who die from infectious diseases.