

Dowanvale Free Church of Scotland

Scotland · Charity number SC038274

Details

Status	Active
Legal form	Unincorporated association
Part of	Free Church Of Scotland (SC012925)
Registered	2007-05-29
Register	View on the OSCR register

Contact

Address Dowanvale Free Church of Scotland
35 Dowanhill Street
Glasgow
G11 5QR

Website www.dowanvale.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of religion','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We are a community of Christians in the West End of Glasgow wanting to serve our Lord Jesus Christ by worshipping together, building each other up in the Gospel and serving the community of Partick.

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£280,845	£274,659	-	2
2023-12-31	£269,762	£244,557	-	4
2022-12-31	£239,463	£211,529	-	4
2021-12-31	£411,680	£177,907	-	4
2020-12-31	£201,384	£172,673	-	4

Dowanvale Free Church of Scotland

Scotland - Charity number SC038274

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
DOWANVALE FREE CHURCH OF SCOTLAND**

Benham Conway & Co.
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

DOWANVALE FREE CHURCH OF SCOTLAND

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For The Year Ended 31 December 2024

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DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Free Church of Scotland currently has over 100 congregations in Scotland, as well as 1 in London and 5 in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full time seminary in the heart of Edinburgh for the training of Ministers and other Christian workers and sustains an extensive Missionary programme relative to the size of the church.

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.

Dowanvale Free 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 congregation is authorised by the Church to have a Minister, and as of May 2023 an Assistant Minister, paid from the central funds of the Church.

At 31 December 2024 the congregation owned the following properties: Church building at 35 Dowanhill Street, Glasgow and the manse property at 9 Laurel Park, Jordanhill.

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

Significant activities

During the year, the Church met regularly for worship and carried out various activities in pursuit of the above stated aims.

The congregation continued its commitment to support the Free Church of Scotland both spiritually and financially.

Grantmaking

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

DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Achievements and Performance

During 2024 the Dowanvale congregation met regularly for worship with two services on a Sunday, regular midweek prayer meetings and a range of other activities in pursuit of the above stated aims. Grace Church Kilmacolm also met regularly for worship on each Sunday morning along with regular midweek meetings.

The congregation continued as an active supporter of the Free Church of Scotland both spiritually and financially.

Significant highlights, events and developments of note in the year included the following:

- A new, part-time congregational administrator was appointed in the early part of 2024, providing invaluable support for all the activities of the Church.
- Outreach to the local community was continued throughout the year with good connections being developed with local families through the 'Top Tots' mother and toddlers' group which continues to be particularly well attended.
- The Partick Pantry (foodbank) also continued throughout the year, offering food and essential supplies to people in need in the local area and providing a safe and welcoming space for tea, coffee and conversation. Good relations have been developed with local businesses and agencies in support of this endeavour, and we are encouraged that some of the Pantry users also join us for Sunday worship.
- The weekly outreach to International Students 'Glasgow International Conversations' was well attended during the year along with other regular events such as the Ladies Fellowship, the monthly Men's Breakfast and a regular programme of events for students and young workers.
- Our home group Bible Studies increased in frequency to fortnightly over the second half of the year, with several well attended groups meeting across the city. These groups provide the opportunity to meet for more informal study of the Bible and a time of prayer while helping to build deeper connections within the congregation.
- We continued to partner with various mission organisations and enjoyed visits from several of these during the year who shared with us about their work across different parts of the world.
- The Sunday Club met weekly during the Sunday morning service and we are thankful for the growth in the numbers of children attending weekly along with the volunteers who run both the Sunday Club and the crèche. The Sunday Club prizegiving was held in June along with a congregational lunch while the annual outing took place in August.
- The Christianity Explored course was also held again during the year, providing an introduction to the Christian faith. This was well received by those who attended.
- Various other activities and events were held during the year including our annual Christmas and Community Night, a Christmas dinner for over 60s, and monthly congregational lunches.
- The project to develop plans for the refurbishment of the Dowanvale building continued throughout 2024. Initial plans, for which planning permission has been granted, have been considered to go beyond the current available budget. Therefore, a small project group continues to work with professional advisers to develop an affordable scheme that will meet the project brief.

The trustees offer special thanks to all who have contributed so much to the work of the congregation throughout the year. This includes those who give their time and energy as volunteers with the various ministries noted above. It also includes those who contribute so generously with their finances to the work of the congregation, and those who pray faithfully for all aspects of the work.

FINANCIAL REVIEW

Financial position

The financial statements for the year are set out in pages 6 to 15. The Statement of Financial Activities on page 6 reflects net incoming resources of £6,186 (2023, £25,205).

DOWANVALE FREE CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES For The Year Ended 31 December 2024

FINANCIAL REVIEW

Principal funding sources

The congregation receives its funding by way of weekly/monthly offerings and gift aid donations.

Reserves policy

The main commitment against the congregation's general fund is its financial contribution to the funds of the Free Church of Scotland. The unrestricted funds were assessed as providing a sufficient balance to meet on-going opening commitments in the new year.

Total reserves, including balances on restricted funds but excluding the book value of fixed assets amounted to £766,318 (2023, £759,301).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Dowanvale Free Church of Scotland is established by Constitution.

Trustees and Office Bearers

The church is Presbyterian in government and its day to day running is undertaken by the Elders (the Kirk Session) and the Deacons (the Deacons' court). The Deacons' Court's specific function relates to the material and financial business of the congregation, whereas 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 Deacons' Court). Under charity law the Deacons' Court are deemed to be the Trustees of the Congregation. (This is distinct from the role of congregational trustees responsible only for holding property in trust).

Congregational Trustees

For holding property: [REDACTED].

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.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038274

Principal address

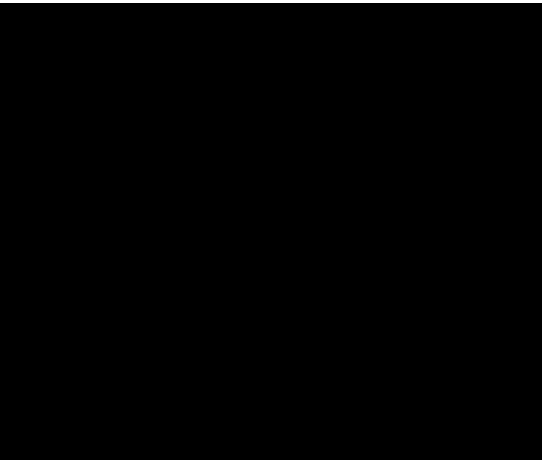
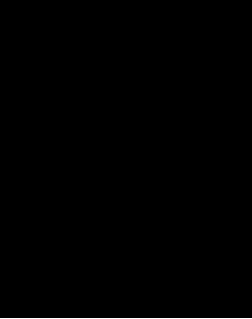
35 Dowanhill Street
Partick
Glasgow
G11 5QR

DOWANVALE FREE CHURCH OF SCOTLAND


**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2024**

Trustees

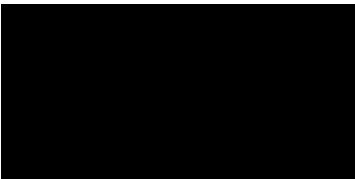
The Deacons' Court (the Trustees) who served during the year were as follows :-



Independent Examiner


Benham Conway & Co.
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

Approved by order of the board of trustees on 23 September 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DOWANVALE FREE CHURCH OF SCOTLAND**

I report on the accounts for the year ended 31 December 2024 set out on pages six to thirteen.

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 (as amended). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

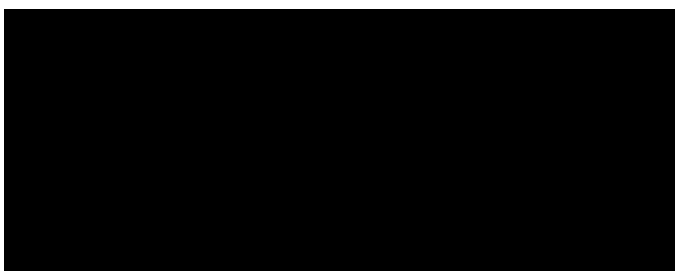
Independent examiner's statement

In connection with 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 to 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.



Benham Conway & Co.
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

23 September 2025

DOWANVALE FREE CHURCH OF SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		201,801	60,652	262,453	258,194
Investment income	2	18,392	-	18,392	11,568
Total		220,193	60,652	280,845	269,762
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		236,751	37,908	274,659	244,557
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	(16,558)	22,744	6,186	25,205
		(3,814)	3,814	-	-
Net movement in funds		(20,372)	26,558	6,186	25,205
RECONCILIATION OF FUNDS					
Total funds brought forward		582,092	460,530	1,042,622	1,017,417
TOTAL FUNDS CARRIED FORWARD		561,720	487,088	1,048,808	1,042,622

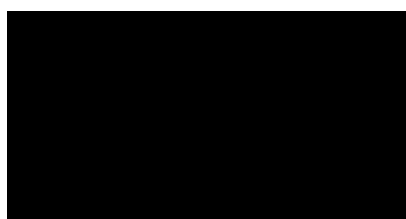
The notes form part of these financial statements

DOWANVALE FREE CHURCH OF SCOTLAND

BALANCE SHEET
31 December 2024

	Notes	31.12.24 £	31.12.23 £
FIXED ASSETS			
Tangible assets	6	282,490	283,321
CURRENT ASSETS			
Debtors	7	436,063	484,731
Cash at bank		345,999	294,106
		<u>782,062</u>	<u>778,837</u>
CREDITORS			
Amounts falling due within one year	8	(15,744)	(19,536)
NET CURRENT ASSETS		<u>766,318</u>	<u>759,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,048,808	1,042,622
NET ASSETS		<u>1,048,808</u>	<u>1,042,622</u>
FUNDS	10		
Unrestricted funds		561,720	582,092
Restricted funds		487,088	460,530
TOTAL FUNDS		<u>1,048,808</u>	<u>1,042,622</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2025 and were signed on its behalf by:



DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset less estimated residual value over its estimated useful life.

Freehold property	-	0%	on cost
Improvements to property	-	10%	on cost
Equipment	-	25%	on cost
Fixtures and fittings	-	25%	on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the asset to which they relate or twenty years, whichever is shorter. Government grants in respect of revenue expenditure are credited to the profit and loss account in the year to which they relate.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Bank Interest	1,910	1,342
Other Interest	16,482	10,226
	<u>18,392</u>	<u>11,568</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year remuneration of £2,600 was paid to [REDACTED] (2023, £2,600 was paid to [REDACTED]), a trustee, for services rendered.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Staff	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	212,080	46,114	258,194
Investment income	11,568	-	11,568
Total	<u>223,648</u>	<u>46,114</u>	<u>269,762</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	209,165	35,392	244,557
NET INCOME	14,483	10,722	25,205
Transfers between funds	(4,006)	4,006	-
Net movement in funds	10,477	14,728	25,205
RECONCILIATION OF FUNDS			
Total funds brought forward	571,615	445,802	1,017,417
TOTAL FUNDS CARRIED FORWARD	<u>582,092</u>	<u>460,530</u>	<u>1,042,622</u>

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
COST					
At 1 January 2024 and 31 December 2024	<u>281,250</u>	<u>10,240</u>	<u>24,685</u>	<u>19,715</u>	<u>335,890</u>
DEPRECIATION					
At 1 January 2024	-	10,240	22,614	19,715	52,569
Charge for year	-	-	831	-	831
At 31 December 2024	<u>-</u>	<u>10,240</u>	<u>23,445</u>	<u>19,715</u>	<u>53,400</u>
NET BOOK VALUE					
At 31 December 2024	<u>281,250</u>	<u>-</u>	<u>1,240</u>	<u>-</u>	<u>282,490</u>
At 31 December 2023	<u>281,250</u>	<u>-</u>	<u>2,071</u>	<u>-</u>	<u>283,321</u>

Freehold property in the balance sheet consists of the church buildings at 35 Dowanhill Street and the manse property at 19 Laurel Park Close, Glasgow which are both stated at cost.

The property at 35 Dowanhill Street was purchased in 1935 for £1,250. This does not provide any meaningful guide to the current value of these buildings and is stated for information only.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	<u>436,063</u>	<u>484,731</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	326	2,027
Other creditors	<u>15,418</u>	<u>17,509</u>
	<u>15,744</u>	<u>19,536</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Fixed assets	282,490	-	282,490	283,321
Current assets	294,974	487,088	782,062	778,837
Current liabilities	(15,744)	-	(15,744)	(19,536)
	<u>561,720</u>	<u>487,088</u>	<u>1,048,808</u>	<u>1,042,622</u>

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

10. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	202,446	(9,493)	(3,814)	189,139
Assets Fund	281,250	-	-	281,250
Fabric Fund	98,396	(7,065)	-	91,331
	<u>582,092</u>	<u>(16,558)</u>	<u>(3,814)</u>	<u>561,720</u>
Restricted funds				
Grace Church	145,643	14,226	-	159,869
Local Mission	-	10,983	-	10,983
Mission Work Fund	312,177	-	-	312,177
Building Refurbishment Fund	-	(3,814)	3,814	-
Food Bank Fund	2,710	1,349	-	4,059
	<u>460,530</u>	<u>22,744</u>	<u>3,814</u>	<u>487,088</u>
TOTAL FUNDS	<u><u>1,042,622</u></u>	<u><u>6,186</u></u>	<u><u>-</u></u>	<u><u>1,048,808</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,311	(222,804)	(9,493)
Fabric Fund	6,882	(13,947)	(7,065)
	<u>220,193</u>	<u>(236,751)</u>	<u>(16,558)</u>
Restricted funds			
Grace Church	22,094	(7,868)	14,226
Local Mission	13,393	(2,410)	10,983
Building Refurbishment Fund	16,182	(19,996)	(3,814)
Food Bank Fund	8,983	(7,634)	1,349
	<u>60,652</u>	<u>(37,908)</u>	<u>22,744</u>
TOTAL FUNDS	<u><u>280,845</u></u>	<u><u>(274,659)</u></u>	<u><u>6,186</u></u>

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	185,193	21,259	(4,006)	202,446
Assets Fund	281,250	-	-	281,250
Fabric Fund	105,172	(6,776)	-	98,396
	<u>571,615</u>	<u>14,483</u>	<u>(4,006)</u>	<u>582,092</u>
Restricted funds				
Grace Church	126,574	19,069	-	145,643
Mission Work Fund	312,177	-	-	312,177
Building Refurbishment Fund	-	(4,006)	4,006	-
Food Bank Fund	7,051	(4,341)	-	2,710
	<u>445,802</u>	<u>10,722</u>	<u>4,006</u>	<u>460,530</u>
TOTAL FUNDS	<u><u>1,017,417</u></u>	<u><u>25,205</u></u>	<u><u>-</u></u>	<u><u>1,042,622</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,288	(198,029)	21,259
Fabric Fund	4,360	(11,136)	(6,776)
	<u>223,648</u>	<u>(209,165)</u>	<u>14,483</u>
Restricted funds			
Grace Church	26,533	(7,464)	19,069
Building Refurbishment Fund	8,795	(12,801)	(4,006)
Food Bank Fund	10,786	(15,127)	(4,341)
	<u>46,114</u>	<u>(35,392)</u>	<u>10,722</u>
TOTAL FUNDS	<u><u>269,762</u></u>	<u><u>(244,557)</u></u>	<u><u>25,205</u></u>

Explanation of funds

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Assets Fund represents the value of unrestricted funds tied up in fixed assets, which would not be readily convertible into cash.

The Fabric Fund represents the balance of the surpluses generated from disposal of properties in prior years which trustees agreed to designate as part of overall congregational Fabric Funds.

The Grace Church Fund represents monies held on behalf of Grace Church, Kilmacolm.

DOWANVALE FREE CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

10. MOVEMENT IN FUNDS - continued

The Local Mission Fund represents monies given for specific mission and evangelistic activities local to the congregation in Downvale.

The Mission Work Fund represents the proceeds from the sale of 17 Strathcarron Drive, Paisley and sale of 9 Silk Street, Paisley. The funds are held by the Central office of the Free Church of Scotland and can only be used by Downvale Free Church for mission work.

The Building Refurbishment Fund represents monies restricted for use in the Downhill Street Church building refurbishment project. This will also include professional service fees associated with the project.

The Food Bank Fund represents monies restricted for use in food provision to the community.

11. RELATED PARTY DISCLOSURES

During the year included in donations is £86,511 (2023, £74,855) received without conditions from trustees and their close family members.

During the year payments of £5,282 (2023, £4,004) were made to trustees and their close family members for services rendered.

DOWANVALE FREE CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Door Collection	29,360	23,314
Freewill Offering	140,798	134,467
Fabric Fund	4,830	4,360
Gift Aid Tax Reclaim	35,522	40,925
Publications	-	409
Grace Church	22,095	23,229
Special Collections/Donations	1,145	3,017
Local Mission	9,033	8,892
Building Refurbishment	10,985	8,795
Food Bank Donations	8,685	10,786
	262,453	258,194
Investment income		
Bank Interest	1,910	1,342
Other Interest	16,482	10,226
	18,392	11,568
Total incoming resources	280,845	269,762
EXPENDITURE		
Charitable activities		
Trustees' Salaries	2,600	2,600
Other Salaries	15,440	19,884
Social Security	787	490
Pensions	1,544	1,850
Contribution to Central Funds	113,960	106,952
Presbytery Expenses	2,712	1,644
Publications (Magazines)	847	689
S.School/Church Camps etc	1,084	1,709
Youth Club Supplies	-	52
Youth Fellowship	-	79
Mother & Toddlers	386	403
Stationery & Postage	3,284	1,846
Church Telephone/Website	1,953	1,104
Rent	21,858	12,598
Catering/Kitchen Supplies	4,434	4,037
Miscellaneous Expenses	1,324	789
Cleaning	6,746	4,150
Salary Administration	125	190
Depreciation - Property Improvements	-	1,024
Depreciation - Equipment	831	1,039
Heat & Light	16,016	12,445
Carried forward	195,931	175,574

This page does not form part of the statutory financial statements

DOWANVALE FREE CHURCH OF SCOTLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Charitable activities		
Brought forward	195,931	175,574
Council Tax & Water Rates	5,356	5,255
Insurance	5,835	6,034
Repairs & Maintenance	15,057	7,679
Visiting Preachers' Expenses	1,732	1,730
Grace Church Expenses	7,183	7,464
Building Refurbishment Costs and Associated Fees	19,996	12,801
Food Bank Expenses	7,529	15,127
Donations	4,444	6,095
Training	1,468	-
Mercy Mission	115	76
Outreach	5,753	4,575
Motor and Travel	2,310	197
	<u>272,709</u>	<u>242,607</u>
Support costs		
Governance costs		
Accountancy	1,950	1,950
Total resources expended	<u>274,659</u>	<u>244,557</u>
Net income	<u>6,186</u>	<u>25,205</u>

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