

Glasgow Reformed Presbyterian Church of Scotland

Scotland · Charity number SC043044

Details

Status	Active
Legal form	Unincorporated association
Part of	Reformed Presbyterian Church Of Scotland- Presbytery (SC013215)
Registered	2012-03-27
Register	View on the OSCR register

Contact

Address Drumadoon
Bridge of Weir Road
Kilmacolm
Renfrewshire
PA13 4NU

Website www.glasgowrpcs.org

Activities

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

Purposes: 'the advancement of religion','the advancement of citizenship or community development','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Set up to worship God, to evangelise, ,to provide pastoral care and to carry out good works following the example of Christ. This is done through organising worship services, outreach to the wider community, seeking to care for those in the congregation and in the surrounding area and the making of donations to those in need.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: The purpose of the Church includes these: to worship. to evangelise. to instruct. to testify to the truth. to give pastoral care and to encourage social responsibility.

Geography

- **Main operating location:** Inverclyde
- **Geographical spread:** Wider, but within one local authority area

Finances


Period end	Income	Expenditure	Assets	Employees
2024-12-31	£167,954	£67,527	-	0
2023-12-31	£164,807	£46,474	-	0
2022-12-31	£173,964	£66,867	-	0
2021-12-31	£196,126	£80,928	-	1
2020-12-31	£178,329	£75,213	-	1

Glasgow Reformed Presbyterian Church of Scotland

Scotland - Charity number SC043044

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**


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

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

**GLASGOW REFORMED PRESBYTERIAN 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 purpose of the Church includes these : to worship; to evangelise; to instruct; to testify to the truth; to give pastoral care and to encourage social responsibility.

The church is Presbyterian in government and its day to day running is undertaken by the Elders (the Kirk Session) and the Deacons (the Committee of Deacons). The Committee of Deacons' specific function relates to the material and financial needs of the congregation whereas Elders are charged with the general and spiritual oversight of the congregation. The Minister and Elders of the congregation are ex officio Deacons on the Committee of Deacons. Under charity law the Committee of Deacons are deemed to be the Trustees of the Congregation.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Public worship has been held twice each Lord's Day and on Wednesday evenings throughout the year. Services are recorded and made available online for wider distribution. Various other activities are carried out including bible studies, youth meetings and community outreach.

FINANCIAL REVIEW

Principal funding sources

The congregation receives its funding by way of weekly/monthly offerings and Gift Aid recoveries.

Reserves policy

The main commitment against the congregation's general fund is payment of ministerial stipend and associated costs. The surplus for the year on unrestricted funds was assessed as required to meet on-going commitments in the new year.

FUTURE PLANS

The trustees intend to continue to evangelise in the area local to the existing church and to consider opportunities to set up other similar works in new areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated association, governed by the constitution of the Reformed Presbyterian Church of Scotland and constitutes an unincorporated charity from 27 March 2012. There was a congregation in place prior to this date.

Recruitment and appointment of new trustees

The Kirk Session determines when an election of Elders and Deacons should take place and how many should be elected. 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 have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043044

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

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

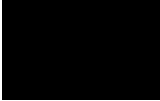
Principal address

Drumadoon
Bridge of Weir Road
Kilmacolm
PA13 4NU

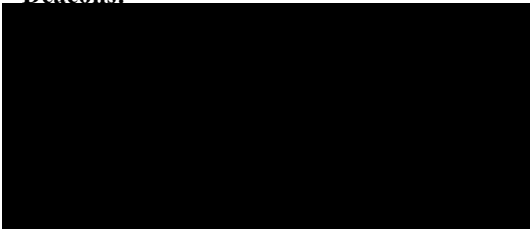
Trustees

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


Elders:



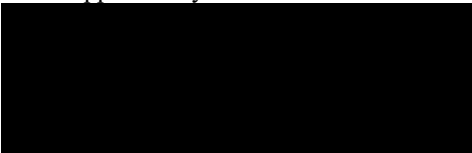
Deacons:



Independent Examiner


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

Approved by order of the board of trustees on 22 September 2025 and signed on its behalf by:



 - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

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

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.

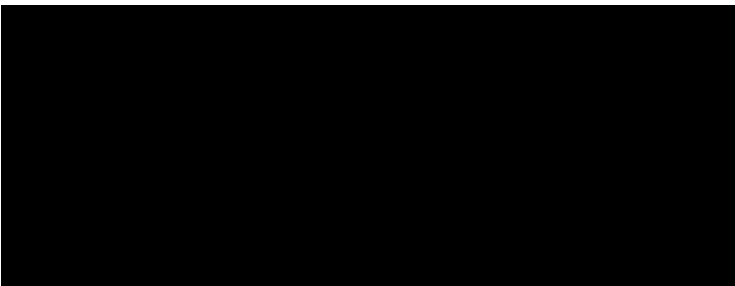
Independent examiner's statement

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

22 September 2025

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

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

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		159,409	3,243	162,652	162,493
Investment income	2	5,302	-	5,302	2,314
Total		164,711	3,243	167,954	164,807
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		66,957	-	66,957	44,168
Administrative Expenditure		570	-	570	2,306
Total		67,527	-	67,527	46,474
NET INCOME					
Transfers between funds	9	97,184 (10,000)	3,243 10,000	100,427 -	118,333 -
Net movement in funds		87,184	13,243	100,427	118,333
RECONCILIATION OF FUNDS					
Total funds brought forward		346,512	600,341	946,853	828,520
TOTAL FUNDS CARRIED FORWARD		433,696	613,584	1,047,280	946,853

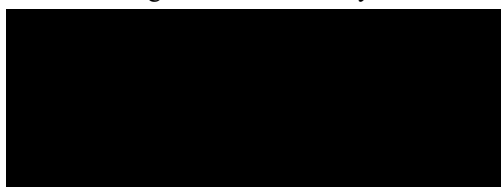
The notes form part of these financial statements

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

**BALANCE SHEET
31 December 2024**

	Notes	31.12.24 £	31.12.23 £
FIXED ASSETS			
Tangible assets	5	609,234	592,658
CURRENT ASSETS			
Debtors	6	124,342	106,664
Cash at bank		319,256	258,012
		<u>443,598</u>	<u>364,676</u>
CREDITORS			
Amounts falling due within one year	7	(5,552)	(10,481)
NET CURRENT ASSETS		<u>438,046</u>	<u>354,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,047,280	946,853
NET ASSETS		<u>1,047,280</u>	<u>946,853</u>
FUNDS	9		
Unrestricted funds		433,696	346,512
Restricted funds		613,584	600,341
TOTAL FUNDS		<u>1,047,280</u>	<u>946,853</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2025 and were signed on its behalf by:



**GLASGOW REFORMED PRESBYTERIAN 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

Heritable property is stated at cost with no depreciation provided.

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.

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.

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Bank interest	5,302	2,314
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

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

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	157,208	5,285	162,493
Investment income	2,314	-	2,314
Total	159,522	5,285	164,807
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	44,168	-	44,168
Administrative Expenditure	2,306	-	2,306
Total	46,474	-	46,474
NET INCOME	113,048	5,285	118,333
RECONCILIATION OF FUNDS			
Total funds brought forward	233,464	595,056	828,520
TOTAL FUNDS CARRIED FORWARD	346,512	600,341	946,853

5. TANGIBLE FIXED ASSETS

	Heritable property £
COST	
At 1 January 2024	592,658
Additions	16,576
At 31 December 2024	609,234
NET BOOK VALUE	
At 31 December 2024	609,234
At 31 December 2023	592,658

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade debtors	124,342	106,664
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	4,322	8,681
Other creditors	1,230	1,800
	<u> </u>	<u> </u>
	5,552	10,481
	<u> </u>	<u> </u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	31.12.24 Total funds	31.12.23 Total funds
	£	£	£	£
Fixed assets	-	609,234	609,234	592,658
Current assets	439,248	4,350	443,598	364,676
Current liabilities	(5,552)	-	(5,552)	(10,481)
	<u>433,696</u>	<u>613,584</u>	<u>1,047,280</u>	<u>946,853</u>

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	346,512	97,184	(10,000)	433,696
Restricted funds				
Property fund	600,341	3,243	10,000	613,584
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	946,853	100,427	-	1,047,280
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,711	(67,527)	97,184
Restricted funds			
Property fund	3,243	-	3,243
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	167,954	(67,527)	100,427
	<u> </u>	<u> </u>	<u> </u>

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF
SCOTLAND**

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	233,464	113,048	346,512
Restricted funds			
Property fund	595,056	5,285	600,341
TOTAL FUNDS	<u>828,520</u>	<u>118,333</u>	<u>946,853</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,522	(46,474)	113,048
Restricted funds			
Property fund	5,285	-	5,285
TOTAL FUNDS	<u>164,807</u>	<u>(46,474)</u>	<u>118,333</u>

10. RELATED PARTY DISCLOSURES

During the year a total of £49,288 (2023, £47,300) was donated by the trustees and related parties.

**GLASGOW REFORMED PRESBYTERIAN 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		
Congregational givings - Door	5,005	9,416
Congregational givings - Freewill	151,847	143,176
Property Fund - Givings	3,243	5,285
Congregational givings - Special Collections	2,557	4,616
	162,652	162,493
Investment income		
Bank interest	5,302	2,314
Total incoming resources	167,954	164,807
EXPENDITURE		
Charitable activities		
Manse costs	3,318	4,504
Church insurance	2,002	1,952
Church utilities	8,526	7,141
Hospitality/outreach	2,589	732
Communion & pulpit supply expenses	14,374	12,501
Telephone & internet	1,992	1,676
Sundry expenses	1,222	647
Property maintenance	15,344	6,454
Donations	12,118	5,411
Presbytery cost contribution	4,800	4,225
Books & stationery	672	601
	66,957	45,844
Support costs		
Governance costs		
Independent examination	570	630
Total resources expended	67,527	46,474
Net income	100,427	118,333

This page does not form part of the statutory financial statements