


**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**

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**GLASGOW REFORMED PRESBYTERIAN CHURCH OF  
SCOTLAND**

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

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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**

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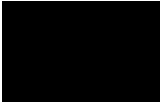
**Principal address**

Drumadoon  
Bridge of Weir Road  
Kilmacolm  
PA13 4NU

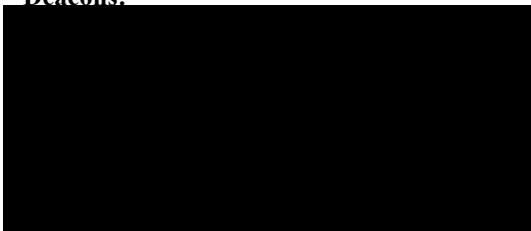
**Trustees**

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


**Elders:**



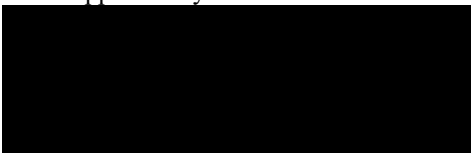
**Deacons:**



**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**

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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.

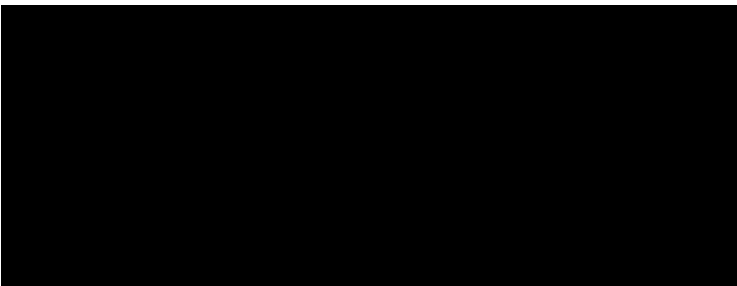

**Independent examiner's statement**

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

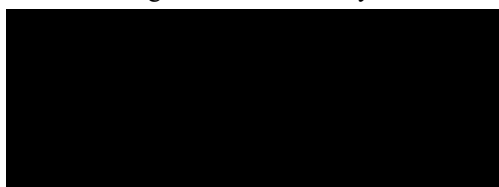
The notes form part of these financial statements

**GLASGOW REFORMED PRESBYTERIAN CHURCH OF  
SCOTLAND**

**BALANCE SHEET  
31 December 2024**

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

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**

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**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**

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

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

**5. TANGIBLE FIXED ASSETS**

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

**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**

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

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**8. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

**9. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	<b>346,512</b>	<b>97,184</b>	<b>(10,000)</b>	<b>433,696</b>
<b>Restricted funds</b>				
Property fund	<b>600,341</b>	<b>3,243</b>	<b>10,000</b>	<b>613,584</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>946,853</b>	<b>100,427</b>	<b>-</b>	<b>1,047,280</b>
	<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 £
<b>Unrestricted funds</b>			
General fund	<b>164,711</b>	<b>(67,527)</b>	<b>97,184</b>
<b>Restricted funds</b>			
Property fund	<b>3,243</b>	-	<b>3,243</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>167,954</b>	<b>(67,527)</b>	<b>100,427</b>
	<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 £
<b>Unrestricted funds</b>			
General fund	233,464	113,048	346,512
<b>Restricted funds</b>			
Property fund	595,056	5,285	600,341
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	159,522	(46,474)	113,048
<b>Restricted funds</b>			
Property fund	5,285	-	5,285
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
	<u>162,652</u>	<u>162,493</u>
<b>Investment income</b>		
Bank interest	5,302	2,314
	<u>167,954</u>	<u>164,807</u>
<b>Total incoming resources</b>		
	<u>167,954</u>	<u>164,807</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<u>66,957</u>	<u>45,844</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	570	630
	<u>67,527</u>	<u>46,474</u>
<b>Total resources expended</b>		
	<u>67,527</u>	<u>46,474</u>
<b>Net income</b>	<u>100,427</u>	<u>118,333</u>

This page does not form part of the statutory financial statements