

# Melville-Knox Christian School Glasgow

Scotland · Charity number SC045287

## Details

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|            |  |
|------------|--|
| Status     | Active   |
| Legal form | Company (the charity is registered with Companies House) |
| Registered | 2014-12-12   |
| Register   | <a href="#">View on the OSCR register</a>                |

## Contact

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**Address** 14 Quarry Drive  
Kirkintilloch  
G66 3RZ

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education'

**What the charity does:** To advance education with Christian principles by the establishment and maintenance of Christian Schools thereby assisting parents in carrying out their Biblical responsibility to educate their children in a Christ centred manner according to God's Word.

**Beneficiaries:** 'Children or young people'

**Objectives:** To advance education with Christian principles by the establishment and maintenance of Christian Schools thereby assisting parents in carrying out their Biblical responsibility to educate their children in a Christ centred manner according to God's Word.

## Geography

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

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-07-31 | £385,934 | £311,302    | -      | 20        |
| 2024-07-31 | £192,097 | £180,935    | -      | 11        |
| 2023-07-31 | £86,518  | £107,307    | -      | 6         |
| 2022-07-31 | £97,018  | £83,724     | -      | 4         |
| 2021-07-31 | £70,654  | £67,603     | -      | 5         |
| 2020-07-31 | £97,073  | £76,941     | -      | 4         |

**Melville-Knox Christian School Glasgow**

Scotland - Charity number SC045287

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# Accounts

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**REGISTERED COMPANY NUMBER: SC483648 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC045287**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025**  
**FOR**  
**MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW**

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

**MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW**

**CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 July 2025**

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# MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

## REPORT OF THE TRUSTEES For The Year Ended 31 July 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. 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 company operates on a not for profit basis, is led by a board of trustees and obtained charitable status on 12 December 2014.

The objects of the company are to advance education with Christian principles by the establishment and maintenance of non-denominational Christian Schools thereby assisting parents in carrying out their Biblical responsibility to educate their children in a Christ centred manner according to God's Word.

A School Management Committee, the members of which are appointed by, report to and are accountable to the trustees, is responsible for the day to day management of the school. Ultimate responsibility for these matters does however remain with the board of trustees.

A Parents and Friends Association supports the purpose of the school by participating in the social activities of the school and by assisting with the fundraising activities. It also participates in the management of the school by electing representatives to each of the board of trustees and the School Management Committee.

### ACHIEVEMENTS AND PERFORMANCE

#### Charitable activities

The company has operated a school providing primary education since August 2014. A property was purchased in 2018 to enable the expansion of pupil capacity.

### FINANCIAL REVIEW

#### Reserves policy

The trustees establish the level of reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending and receiving resources. The trustees therefore consider operational reserves should be at least three months operating costs. This was achieved in the year.

### FUTURE PLANS

In future years, the charity plans to redevelop its approach towards meeting operational and capital costs, to meet the growing demand for school places. Our long - term aim is for full P1- S6 provision. To do so, we propose to:

- Increase fee levels to cover operational costs, with a surplus creating a minimum of 3 months free reserves; any additional funds would be distributed towards a bursary programme
- Introduce the bursary programme with the intent of subsidising fees for those who cannot afford full fee payment

Our long - term pupil complement would be c. 250, for which we will need additional facilities to accommodate pupils, offer an expanded curriculum and create the correct support facilities. We plan to raise capital through the pursuit of a more ambitious approach to donations from individuals, and other charities / philanthropic causes who are sympathetic to the aims of the charity, via a more professionally - oriented fund-raising approach.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

### REPORT OF THE TRUSTEES For The Year Ended 31 July 2025

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. A person shall not be eligible for appointment as a director unless they are a member of the company. The directors at any time, or the members may appoint any member to be a director of the company. As part of their induction programme, new directors are required to understand their statutory responsibilities.

##### 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 Company number

SC483648 (Scotland)

##### Registered Charity number

SC045287

##### Registered office

155 Amulree Street  
Glasgow  
G32 7UT

##### Trustees

A J Cormack (resigned 4.11.25)  
C M Gillies (resigned 13.5.25)  
D Mackay  
Rev A R Allan (resigned 4.11.25)  
D A Murray  
J Fraser (resigned 18.3.25)  
Rev G Craig (resigned 18.3.25)  
Rev S McCollum  
E T Wynn  
Rev P S Brennan  
A M Brough (resigned 24.6.25)  
M Mackay (appointed 18.3.25)  
S M Gunn (appointed 18.3.25)  
J Van Kralingen (appointed 13.5.25)  
H J Logie (appointed 4.11.25)

##### Independent Examiner

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

Approved by order of the board of trustees on 17 March 2026 and signed on its behalf by:



Rev S McCollum - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW**

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I report on the accounts for the year ended 31 July 2025 set out on pages four to ten.

**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.



Kathleen Benham CA  
The Institute of Chartered Accountants of Scotland

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

17 March 2026

MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 July 2025

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31.7.25<br>Total<br>funds<br>£ | 31.7.24<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                                |                                |
| Donations                          |       | 254,582                   | 5,012                   | 259,594                        | 111,841                        |
| <b>Charitable activities</b>       |       |                           |                         |                                |                                |
| Earned income                      |       | 122,794                   | -                       | 122,794                        | 77,600                         |
| Other income                       |       | 45                        | 381                     | 426                            | 684                            |
| Other trading activities           | 2     | 3,120                     | -                       | 3,120                          | 1,972                          |
| <b>Total</b>                       |       | <b>380,541</b>            | <b>5,393</b>            | <b>385,934</b>                 | <b>192,097</b>                 |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                                |                                |
| <b>Charitable activities</b>       |       |                           |                         |                                |                                |
| Direct chargeable activities       |       | 249,082                   | 12,928                  | 262,010                        | 179,883                        |
| Administrative expenses            |       | 49,292                    | -                       | 49,292                         | 1,052                          |
| <b>Total</b>                       |       | <b>298,374</b>            | <b>12,928</b>           | <b>311,302</b>                 | <b>180,935</b>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>82,167</b>             | <b>(7,535)</b>          | <b>74,632</b>                  | <b>11,162</b>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                |                                |
| Total funds brought forward        |       | 56,981                    | 98,758                  | 155,739                        | 144,577                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>139,148</b>            | <b>91,223</b>           | <b>230,371</b>                 | <b>155,739</b>                 |

The notes form part of these financial statements

MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

BALANCE SHEET

31 July 2025

|  | Notes | 31.7.25<br>£   | 31.7.24<br>£   |
|--|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Tangible assets                              | 7     | 72,064         | 76,265         |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors                                      | 8     | 27,173         | 2,801          |
| Cash at bank                                 |       | 133,935        | 82,067         |
|  |       | <u>161,108</u> | <u>84,868</u>  |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 9     | (2,801)        | (5,394)        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>158,307</u> | <u>79,474</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>230,371</u> | <u>155,739</u> |
| <b>NET ASSETS</b>                            |       | <u>230,371</u> | <u>155,739</u> |
| <b>FUNDS</b>                                 | 11    |                |                |
| Unrestricted funds                           |       | 139,148        | 56,981         |
| Restricted funds                             |       | 91,223         | 98,758         |
| <b>TOTAL FUNDS</b>                           |       | <u>230,371</u> | <u>155,739</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2026 and were signed on its behalf by:



S McCollum - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 July 2025

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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 - 2%

Tenants improvements - 20%

**Taxation**

The charity is exempt from corporation 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.

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

MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 July 2025

|                                    |                   |                   |
|------------------------------------|-------------------|-------------------|
| <b>2. OTHER TRADING ACTIVITIES</b> | <b>31.7.25</b>    | <b>31.7.24</b>    |
|                                    | <b>£</b>          | <b>£</b>          |
| Fundraising                        | <b>3,120</b>      | <b>1,972</b>      |
|                                    | <u>          </u> | <u>          </u> |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>3. NET INCOME/(EXPENDITURE)</b>                             |                   |                   |
| Net income/(expenditure) is stated after charging/(crediting): |                   |                   |
|  | <b>31.7.25</b>    | <b>31.7.24</b>    |
|  | <b>£</b>          | <b>£</b>          |
| Depreciation - owned assets                                    | <b>4,201</b>      | <b>4,201</b>      |
|  | <u>          </u> | <u>          </u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

|                       |                   |                   |
|-----------------------|-------------------|-------------------|
| <b>5. STAFF COSTS</b> | <b>31.7.25</b>    | <b>31.7.24</b>    |
|                       | <b>£</b>          | <b>£</b>          |
| Wages and salaries    | <b>196,447</b>    | <b>129,886</b>    |
| Other pension costs   | <b>12,430</b>     | <b>9,381</b>      |
|                       | <u>          </u> | <u>          </u> |
|                       | <b>208,877</b>    | <b>139,267</b>    |
|                       | <u>          </u> | <u>          </u> |

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

|       |                   |                   |
|-------|-------------------|-------------------|
|       | <b>31.7.25</b>    | <b>31.7.24</b>    |
| Staff | <b>9</b>          | <b>7</b>          |
|       | <u>          </u> | <u>          </u> |

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

|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| <b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b> |                   |                   |                   |
|  | Unrestricted      | Restricted        | Total             |
|  | fund              | fund              | funds             |
|  | £                 | £                 | £                 |
| <b>INCOME AND ENDOWMENTS FROM</b>                                |                   |                   |                   |
| Donations  | 111,841           | -                 | 111,841           |
| <b>Charitable activities</b>                                     |                   |                   |                   |
| Earned income  | 77,600            | -                 | 77,600            |
| Other income   | 193               | 491               | 684               |
| Other trading activities   | 1,972             | -                 | 1,972             |
|  | <u>          </u> | <u>          </u> | <u>          </u> |
| <b>Total</b>   | <b>191,606</b>    | <b>491</b>        | <b>192,097</b>    |
|  | <u>          </u> | <u>          </u> | <u>          </u> |

**EXPENDITURE ON**

MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 July 2025

| 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£      | Total<br>funds<br>£   |
|---|---------------------------|------------------------------|-----------------------|
| <b>Charitable activities</b>  |                           |                              |                       |
| Direct chargeable activities  | 170,915                   | 8,968                        | 179,883               |
| Administrative expenses   | 1,052                     | -                            | 1,052                 |
| <b>Total</b>  | <u>171,967</u>            | <u>8,968</u>                 | <u>180,935</u>        |
| <b>NET INCOME/(EXPENDITURE)</b>                                       | 19,639                    | (8,477)                      | 11,162                |
| <b>RECONCILIATION OF FUNDS</b>  |                           |                              |                       |
| Total funds brought forward   | 37,342                    | 107,235                      | 144,577               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                                    | <u><u>56,981</u></u>      | <u><u>98,758</u></u>         | <u><u>155,739</u></u> |
| <br>  |                           |                              |                       |
| <b>7. TANGIBLE FIXED ASSETS</b>                                       | Freehold<br>property<br>£ | Tenants<br>improvements<br>£ | Totals<br>£           |
| <b>COST</b>   |                           |                              |                       |
| At 1 August 2024 and 31 July 2025                                     | <u>82,824</u>             | <u>12,723</u>                | <u>95,547</u>         |
| <b>DEPRECIATION</b>   |                           |                              |                       |
| At 1 August 2024  | 9,585                     | 9,697                        | 19,282                |
| Charge for year   | <u>1,656</u>              | <u>2,545</u>                 | <u>4,201</u>          |
| At 31 July 2025   | <u>11,241</u>             | <u>12,242</u>                | <u>23,483</u>         |
| <b>NET BOOK VALUE</b>   |                           |                              |                       |
| At 31 July 2025   | <u>71,583</u>             | <u>481</u>                   | <u>72,064</u>         |
| At 31 July 2024   | <u>73,239</u>             | <u>3,026</u>                 | <u>76,265</u>         |
| <br>  |                           |                              |                       |
| <b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                |                           | 31.7.25<br>£                 | 31.7.24<br>£          |
| Trade debtors   |                           | 2,683                        | 866                   |
| Other debtors   |                           | <u>24,490</u>                | <u>1,935</u>          |
|   |                           | <u>27,173</u>                | <u>2,801</u>          |

MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 July 2025

|  |  |                     |                     |
|--|--|---------------------|---------------------|
| <b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> |  | <b>31.7.25</b>      | <b>31.7.24</b>      |
|  |  | <b>£</b>            | <b>£</b>            |
| Taxation and social security                             |  | <b>1,379</b>        | <b>1,048</b>        |
| Accruals and deferred income                             |  | <b>1,422</b>        | <b>4,346</b>        |
|  |  | <b><u>2,801</u></b> | <b><u>5,394</u></b> |

|   |                       |                      |                       |                       |
|---|-----------------------|----------------------|-----------------------|-----------------------|
| <b>10. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b> |                       |                      | <b>31.7.25</b>        | <b>31.7.24</b>        |
|   | <b>Unrestricted</b>   | <b>Restricted</b>    | <b>Total</b>          | <b>Total</b>          |
|   | <b>fund</b>           | <b>fund</b>          | <b>funds</b>          | <b>funds</b>          |
|   | <b>£</b>              | <b>£</b>             | <b>£</b>              | <b>£</b>              |
| Fixed assets                                    | <b>481</b>            | <b>71,583</b>        | <b>72,064</b>         | <b>76,265</b>         |
| Current assets                                  | <b>141,468</b>        | <b>19,640</b>        | <b>161,108</b>        | <b>84,868</b>         |
| Current liabilities                             | <b>(2,801)</b>        | <b>-</b>             | <b>(2,801)</b>        | <b>(5,394)</b>        |
|   | <b><u>139,148</u></b> | <b><u>91,223</u></b> | <b><u>230,371</u></b> | <b><u>155,739</u></b> |

|                              |  |                       |                      |                       |
|------------------------------|--|-----------------------|----------------------|-----------------------|
| <b>11. MOVEMENT IN FUNDS</b> |  |                       | <b>Net</b>           | <b>At</b>             |
|                              |  | <b>At 1.8.24</b>      | <b>movement</b>      | <b>31.7.25</b>        |
|                              |  | <b>£</b>              | <b>in funds</b>      | <b>£</b>              |
| <b>Unrestricted funds</b>    |  |                       | <b>£</b>             |                       |
| General fund                 |  | <b>56,981</b>         | <b>82,167</b>        | <b>139,148</b>        |
| <b>Restricted funds</b>      |  |                       |                      |                       |
| Property Fund                |  | <b>98,758</b>         | <b>(7,535)</b>       | <b>91,223</b>         |
| <b>TOTAL FUNDS</b>           |  | <b><u>155,739</u></b> | <b><u>74,632</u></b> | <b><u>230,371</u></b> |

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

|                           |                       |                         |                      |
|---------------------------|-----------------------|-------------------------|----------------------|
|                           | <b>Incoming</b>       | <b>Resources</b>        | <b>Movement</b>      |
|                           | <b>resources</b>      | <b>expended</b>         | <b>in funds</b>      |
|                           | <b>£</b>              | <b>£</b>                | <b>£</b>             |
| <b>Unrestricted funds</b> |                       |                         |                      |
| General fund              | <b>380,541</b>        | <b>(298,374)</b>        | <b>82,167</b>        |
| <b>Restricted funds</b>   |                       |                         |                      |
| Property Fund             | <b>5,393</b>          | <b>(12,928)</b>         | <b>(7,535)</b>       |
| <b>TOTAL FUNDS</b>        | <b><u>385,934</u></b> | <b><u>(311,302)</u></b> | <b><u>74,632</u></b> |

MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 July 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1.8.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.7.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 37,342         | 19,639                           | 56,981             |
| <b>Restricted funds</b>   |                |                                  |                    |
| Property Fund             | 107,235        | (8,477)                          | 98,758             |
| <b>TOTAL FUNDS</b>        | <u>144,577</u> | <u>11,162</u>                    | <u>155,739</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 191,606                    | (171,967)                  | 19,639                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Property Fund             | 491                        | (8,968)                    | (8,477)                   |
| <b>TOTAL FUNDS</b>        | <u>192,097</u>             | <u>(180,935)</u>           | <u>11,162</u>             |

12. RELATED PARTY DISCLOSURES

During the year a total of £7,760 (2024, £3,280) was donated by the trustees and related parties.

MELVILLE-KNOX CHRISTIAN SCHOOL GLASGOW

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 July 2025

|                                 | 31.7.25<br>£   | 31.7.24<br>£   |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations</b>                |                |                |
| Donations                       | 259,594        | 111,841        |
| <b>Other trading activities</b> |                |                |
| Fundraising                     | 3,120          | 1,972          |
| <b>Charitable activities</b>    |                |                |
| School fees                     | 122,794        | 77,600         |
| Other income                    | 426            | 684            |
|                                 | <u>123,220</u> | <u>78,284</u>  |
| <b>Total incoming resources</b> | <b>385,934</b> | <b>192,097</b> |
| <b>EXPENDITURE</b>              |                |                |
| <b>Charitable activities</b>    |                |                |
| Salaries and NI                 | 196,447        | 129,886        |
| Pensions                        | 12,430         | 9,381          |
| Rates and water                 | 1,900          | (406)          |
| Insurance                       | 8,216          | 6,415          |
| Disclosure costs                | 265            | 853            |
| Postage and stationery          | 984            | -              |
| Advertising                     | 96             | -              |
| Books and other resources       | 12,388         | 12,330         |
| Property rental                 | 15,433         | 13,500         |
| Property repairs                | 1,572          | 1,706          |
| Utilities                       | 2,682          | 2,017          |
| Sundry expenses                 | 2,114          | 634            |
| Bank charges                    | -              | 34             |
| Travel                          | 1,777          | -              |
| Training                        | 95             | -              |
| Donations                       | 48,922         | -              |
| IT software and consumables     | 1,058          | -              |
| Subscriptions                   | 352            | -              |
| Depn of property                | 1,656          | 1,656          |
| Depn of tenants improvements    | 2,545          | 2,545          |
|                                 | <u>310,932</u> | <u>180,551</u> |
| <b>Support costs</b>            |                |                |
| <b>Governance costs</b>         |                |                |
| Accountancy fees                | 370            | 384            |
| <b>Total resources expended</b> | <b>311,302</b> | <b>180,935</b> |
| <b>Net income</b>               | <b>74,632</b>  | <b>11,162</b>  |

This page does not form part of the statutory financial statements