

*Scottish Charity No SC046490*

## **The Church in Glasgow**

**Financial Statements**

*Year ended 30 April 2025*

# **The Church in Glasgow**

## **Contents of the Financial Statements** *for the year ended 30 April 2025*

---

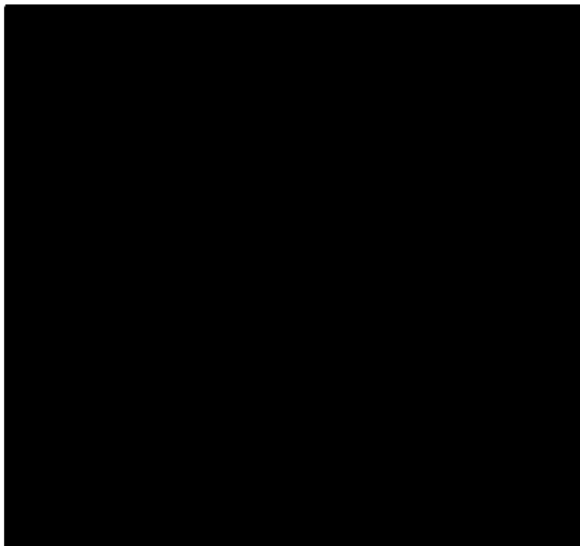
### **Contents**

	<b>Page</b>
Reference and Administrative Details	1
Trustees' Report	2-3
Independent Examiner's Report to the Trustees	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7-8

# **The Church in Glasgow**

## **Reference and Administrative Details**

---



### **Independent Examiner**



Azets Audit Services  
Titanium 1  
King's Inch Place  
Renfrew  
PA4 8WF

### **Bankers**

Bank of Scotland Plc.  
Teviot House  
41 South Gyle Crescent  
Edinburgh  
EH12 9DR

### **Scottish Charity No.**

SC046490

# **The Church in Glasgow**

## **Trustees' Report for the year ended 30 April 2025**

---

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 April 2025.

### **Governing Document**

The Church in Glasgow was registered as a Scottish Charitable Incorporated Organisation on 19 April 2016, with charity number SC046490, and its governing document is the Constitution of the Church in Glasgow.

### **Objectives and Activities**

The Objectives and Activities of the Church in Glasgow is to advance the Christian faith in accordance with the Statement of Faith as set out in our constitution, and we do this by conducting Bible study for the local community, holding Bible seminars, distributing free Bibles to the community, and reaching out to the community to meet their spiritual needs.

### **Achievements and Performance**

The main achievements of the charity in the year May 2024 to April 2025 were as follows:

- May Young People's getaway with 29 attendees.
- May Memorial weekend conference on Zoom with 12 attendees.
- June weekend conference Wellingborough with 6 attendees.
- July Summer Training, using Zoom, with 6 trainees.
- August Leeds Conference in person with 12 attendees.
- August Poland Young People's Conference with 6 attendees.
- September Scotland University Training with 8 attendees.
- September distributed free New Testament Study Bibles and tracts during Freshers' Week at the University of Glasgow.
- October Warsaw Brothers' Training with 5 attendees.
- November University Conference in Doncaster with 15 attendees.
- November Thanksgiving conference on Zoom with 10 attendees.
- December Winter School of Truth Leeds for young people with 12 attendees.
- January Winter Training on Zoom with 11 trainees.
- April London International conference with 7 attendees.
- April Aviemore Weekend Getaway with 22 attendees.
- Throughout the academic year conducted home Bible studies with students from Glasgow University.
- Have endeavoured to maintain monthly blending meetings with the Church in Edinburgh.
- Attended bi-monthly conferences with other churches throughout the UK and Europe using Zoom.

### **Administrative Structure**

The Trustees are responsible for the administrative affairs of the charity.

### **Financial Review**

The Trustees are pleased to record that income for the year amounted to £36,239 (2024: £103,002), of which £16,119 (2024: £nil) related to restricted funds. Total expenditure for the year totalled £32,592 (2024: £134,273), of which grants and donations totalling £7,666 (2024: £5,741) were paid during the year as shown in Note 1 to the financial statements on page 7.

The Receipts and Payments account on page 5 reflects net incoming resources of £3,647 (2024: outgoing £31,271). Total bank balances at 30 April 2025 were £19,870 (2024: £16,223).

## **The Church in Glasgow**

**Trustees' Report** *for the year ended 30 April 2025*

---

### **Appointment of Trustees**

New Trustees are appointed as and when required by the Charity's needs. Appointment is through a process of strict criteria that has been agreed upon by the current Trustees. No set time limit of service is agreed for Trustees though the Trustees review their involvement annually.

### **Reserves Policy**

The level of reserves held is shown in the Statement of Balances on page 6. The Trustees are satisfied with the level of reserves held, taking into account the need to ensure sufficient funds are available to allow flexibility in responding to needs.

### **Statement on Risk**

The Trustees have examined the major risks which the charity faces and established appropriate systems to mitigate those risks. They are reviewed regularly.

### **On behalf of the Trustees:**

  
*Trustee*

Dated:

28/01/2026

## The Church in Glasgow

### Independent Examiner's Report to the Trustees for the year ended 30 April 2025

---

I report on the financial statements of the charity for the year ended 30 April 2025 which are set out on pages 5 to 8.

#### Respective Responsibilities of Trustees and Independent Examiner

The Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the 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 financial statements.


#### Independent Examiner's Statement

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

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Azets Audit Services  
Titanium 1  
King's Inch Place  
Renfrew  
PA4 8WF

Date: 28/1/26

## The Church in Glasgow

### Receipts and Payments Account for the year ended 30 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Receipts</b>					
Donations		15,645	16,119	31,764	103,000
Tax reclaim		4,432	-	4,432	-
Interest received		43	-	43	2
<b>Total receipts</b>		<b>20,120</b>	<b>16,119</b>	<b>36,239</b>	<b>103,002</b>
<b>Payments</b>					
Payments directly relating to charitable activities		21,013	-	21,013	28,709
Grants and donations	1	7,666	-	7,666	5,741
Other	2	3,912	-	3,912	99,823
<b>Total payments</b>		<b>32,592</b>	<b>-</b>	<b>32,592</b>	<b>134,273</b>
<b>Excess of (payments over receipts)/receipts over payments</b>		<b>(12,472)</b>	<b>16,119</b>	<b>3,647</b>	<b>(31,271)</b>

## The Church in Glasgow

### Statement of Balances as at 30 April 2025

	2025	2024
Cash at bank and in hand	£	£
Balance at 1 May 2024	16,223	47,494
Excess of receipts over payments/(payments over receipts)	3,647	(31,271)
<b>Balance at 30 April 2025</b>	<b>19,870</b>	<b>16,223</b>

Fund balances	<u>Unrestricted</u>			2025	2024
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£	£
At 1 May 2024	15,223	1,000	-	16,223	47,494
Receipts	20,120	-	16,119	36,239	103,002
Payments	(32,592)	-	-	(32,592)	(134,273)
Transfers	(1,250)	1,250	-	-	-
<b>At 30 April 2025</b>	<b>1,501</b>	<b>2,250</b>	<b>16,119</b>	<b>19,870</b>	<b>16,223</b>

#### Other Assets

Ownership of the property at 20 Kincaig St was transferred to the charity in September 2017 at cost of £151,865. The charity received a loan in respect of this purchase, which was settled in full during the year ended 30 April 2024.

#### Liabilities

The independent examiner's fees for the current year totals £1,000 plus VAT. The fees for the prior year total £950 plus VAT. Both remain outstanding at the year end.

#### Trustees' Remuneration and Expenses

The Trustees received neither remuneration for tasks performed nor reimbursement for expenses incurred travelling to and from trustee meetings during the year.

#### Basis of Accounting

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

#### Analysis of Funds:

##### General Fund

The General Fund encompasses income and expenditure received for the general purpose use of the charity without further specified purpose.

##### Designated Fund

The purpose of the designated fund is shown in note 3 to the accounts.

##### Restricted Fund

The purpose of the restricted fund is shown in note 3 to the accounts.

#### On behalf of the Trustees:



Date:

28/01/2026

## **The Church in Glasgow**

### **Notes to the financial statements for the year ended 30 April 2025**

#### **1. Grants and donations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Grants</b>		
Support for trainees and interns	180	471
Support for students	2,686	170
Yearly Support for Grace Wegner	4,800	4,800
Gift in relation to Taiwan earthquake	-	300
<b>Total grants and donations</b>	<b>7,666</b>	<b>5,741</b>

#### **2. Other expenditure**

Repairs	3,912	6,533
Independent Examiner's fee	-	1,020
Settlement of property loan	-	83,365
Other property and equipment costs	-	8,905
	<b>3,912</b>	<b>99,823</b>

#### **3. Designated and restricted funds**

	<b>Balance at 01.05.24</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>Balance at 30.04.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designated fund</b>					
Repairs fund	1,000	-	-	1,250	2,250

The Repairs Fund represents income designated for repairs of a property in Kersland St. which the Church in Glasgow has use of in furtherance of its charitable activities.

#### **Restricted fund**

Expenses fund	-	16,119	-	-	16,119
---------------	---	--------	---	---	--------

The Expenses Fund comprises income to meet trustee subsistence costs that will arise in future years.

## **The Church in Glasgow**

### **Notes to the financial statements for the year ended 30 April 2025**

#### **4. Comparative Receipts and Payments Account**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total £</b>
<b>Receipts</b>				
Donations		103,000	-	103,000
Interest received		2	-	2
<b>Total receipts</b>		<b>103,002</b>	<b>-</b>	<b>103,002</b>
<b>Payments</b>				
Payments directly relating to		28,709	-	28,709
Grants and donations	<b>1</b>	5,741	-	5,741
Other	<b>2</b>	99,823	-	99,823
<b>Total payments</b>		<b>134,273</b>	<b>-</b>	<b>134,273</b>
<b>Excess of payments over receipts</b>				<b>(31,271)</b>