

*Scottish Charity No. SC052473*

## **Darnley Mill Church**

**Trustees' Report and Financial Statements**  
*For the year ended 5th April 2025*

# Darnley Mill Church

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# Darnley Mill Church

## Report of the Trustees for the year ended 5 April 2025

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 5 April 2025.



**Bankers**  
Bank of Scotland plc.  
The Mound  
Edinburgh  
EH1 1YZ

### Structure, governance and management

#### Governing document

Darnley Mill Church is a Scottish Charitable Incorporated Organisation established on 12th April 2023 by Constitution. It is a registered Scottish Charity (No. SC052473). Before 12th April 2023 it operated as a ministry of Greenview Church (SC051209).

#### Trustees and Office Bearers

The church is congregational in policy and its day to day running is undertaken by the Office Bearers (the Trustees and elders) and the Leadership team. The Leadership comprises Elders and appointed leaders. The Office Bearers who served during the year and to the date of this report were as follows:

#### Trustees:



(Treasurer)  
(Secretary)  
(Chairman, Pastor)  
(Elder)

#### Leadership Team:

Elders  
Deacons



Pastoral Team

### Recruitment and appointment of Trustees

New Trustees are nominated for appointment by the existing Trustees. In accordance with the constitution, trustees serve a maximum of three years but may be reappointed for a further term by the other trustees. 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.

### Objectives and activities

#### Objectives and aims

The aims of the church are the advancement of the Christian faith, primarily in Darnley, Nitshill and the surrounding areas of Glasgow and also throughout Scotland and the rest of the World by all means consistent with The Christian Bible and its Statement of Foundational Beliefs given in its constitution.

### Achievements and performance

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

The congregation continued its commitment to support local, national and international Christian mission in the collecting and giving of donations to chosen mission organisations and missionaries.

# Darnley Mill Church

## Report of the Trustees for the year ended 5 April 2025

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### Achievements and performance (cont'd)

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

- Weekly Youth Club for ages 11-17 years.
- Weekly Children's Art Club for ages 5 - 12 years.
- Weekly Senior Citizens Group
- Easter Fun Day and Christmas café for members of the local community and beyond.
- Weekly Bible study and fellowship groups.
- Monthly Communion Services.
- 5 Days summer art club for children.
- Weekly involvement in two local primary schools.
- Monthly assemblies taking place in 4 local schools
- Christmas Card competition held in 5 local primary schools.
- Accoustic Music outreach night held for the local community and beyond.
- Fortnightly Bible study group moved into local sheltered housing complex for ease of access.
- Pastoral care and regular visitation for those requiring support
- Neighbourhood chaplaincy started to engage with and support local community.

In relation to **congregational funding**:

- A growth in donations from church members via weekly offerings and Gift Aid donations.
- Continued participation by church members in the Gift Aid scheme, a claim has yet to be made.
- Special offerings for mission organisations as well as fundraising for local foodbank, Christian orphanage in Tanzania and Support for persecuted Christians overseas.

### Financial review

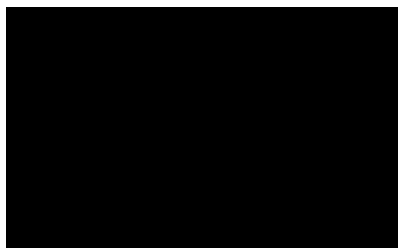
#### *Results for the year*

The financial statements for the year are set out in pages 4 to 7. The Receipts and Payments Account on page 4 reflects a surplus of unrestricted funds of £11,958 (2024: £14,376) for the year. Total funds at 5 April 2025 amounts to £11,958 (2024: £14,376) which consists of General Fund amounting to £5,201 (2024: £8,728) and designated Funds amounting to £6,757 (2024: £5,648).

#### *Reserves*

It is the general policy of the church to hold unrestricted funds at a level equating to approximately three months of usual expenditure which would enable the ongoing work of the Church to be maintained. Based on the first three months of 2025 expenditure this would amount to £7,389 (2024: £4,047). At 5 April 2025, the cash in hand and the money held at the bank in Unrestricted Funds was £11,958 (2024: £14,376). The reserves policy was, therefore, more than satisfied.

*Approved by the Trustees on 22 December 2025 and signed on their behalf by:*



# Darnley Mill Church

## Report of the Independent Examiner to the Trustees *for the year ended 5 April 2025*

I report on the accounts of the Charity for the year ended 5 April 2025 which are set out on pages 4 to 7.

### 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 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 (as amended). 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 seeks explanations from the trustees concerning 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 the course of 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

Innes & Partners Limited  
Chartered Certified Accountants

Innes House  
18 Shairps Business Park  
Houstoun Road  
Livingston  
EH54 5FD

Date: 22 December 2025

# Darnley Mill Church

## Receipts and Payments Account for the year ended 5 April 2025

		Unrestricted Funds			
	Note	General funds	Designated funds	Total funds 2025	Total funds 2024
		£		£	
<b>Receipts</b>					
Donations		25,827	-	25,827	25,681
Bank Interest		-	61	61	4
Grants		-	-	-	1,191
Other charitable Activities		1,252	-	1,252	3,686
<b>Total receipts</b>		<b>27,079</b>	<b>61</b>	<b>27,140</b>	<b>30,562</b>
<b>Payments</b>					
Rent		15,063	-	15,063	4,614
Energy		974	-	974	2,177
Insurance		248	-	248	257
N'hood chaplaincy		300	-	300	200
Church equipment		2,180	-	2,180	15
Evangelistic events		305	-	305	307
Church weekend		2,646	-	2,646	1,205
Youth weekend		-	-	-	1,550
Crisis Fund		-	-	-	21
Grants/Donations	4	4,055	2,000	6,055	4,625
Visiting speakers		400	-	400	600
Greenview Church		-	-	-	615
Other		1,387	-	1,387	-
<b>Total payments</b>		<b>27,558</b>	<b>2,000</b>	<b>29,558</b>	<b>16,186</b>
<b>(Deficit) / Surplus for the year</b>		<b>(479)</b>	<b>(1,939)</b>	<b>(2,418)</b>	<b>14,376</b>
Transfers		(3,048)	3,048	-	-
<b>(Deficit) / Surplus for the year after transfers</b>		<b>(3,527)</b>	<b>1,109</b>	<b>(2,418)</b>	<b>14,376</b>
Cash balance brought forward		8,728	5,648	14,376	-
<b>Cash balance carried forward</b>		<b>5,201</b>	<b>6,757</b>	<b>11,958</b>	<b>14,376</b>
		<i>(Note 5)</i>	<i>(Note 5)</i>	<i>(Note 5)</i>	<i>(Note 5)</i>

# Darnley Mill Church

## Statement of Balances *as at 5 April 2025*

	Notes	2025			2024		
		Opening balance £	(Deficit) for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Bank and cash in hand		14,376	(2,418)	11,958	-	14,376	14,376
Total assets held		14,376	(2,418)	11,958	-	14,376	14,376

### Represented by

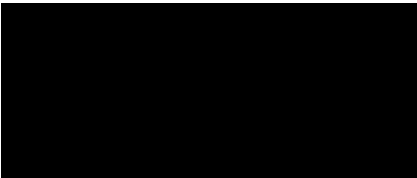
#### Unrestricted Funds

General fund	5	5,201	8,728
Designated fund	5	6,757	5,648
		11,958	14,376

### Statement of liabilities at 5 April 2025

Independent examiners fee	300	-
	300	-

The financial statements on pages 4 to 7 were approved by the Trustees on 22 December 2025 and signed on their behalf by the undernoted:



The notes on page 4 to page 7 form part of these financial statements

# Darnley Mill Church

## Notes to the Financial Statements *for the year ended 5 April 2025*

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### 1. Accounting Policies

#### ***Accounting Convention***

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### ***Basis of financial statements***

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

#### ***Receipts and Payments Account***

For the purpose of the Receipts and Payments account as shown on page 4, funds are defined as follows:

***Unrestricted*** funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

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

***Restricted*** funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.



# Darnley Mill Church

## Notes to the financial statements for the year ended 5 April 2025

### 2. Transactions with Trustees and reimbursement of expenses

During the year, Trustees made donations of £11,865 (2024: £8,000).

No Trustees received payments or reimbursement of personal expenses during the year (2024: nil).

### 3. Related party transactions

There were no transactions with related parties during the year (2024: nil).

### 4. Donations

	Unrestricted fund	Designated Fund fund	2025 Total	2024 Total
	£	£	£	£
<i>Donations and grants comprise all funds paid as Mission gifts, donations and Community initiatives.</i>				
GEM UK	1,000	-	1,000	3,000
MAF UK	200	-	200	-
Helping hands	105	-	105	200
Open doors	250	-	250	-
Ruth Young	2,500	1,000	3,500	-
Hillpark Chaplaincy	-	-	-	50
Echoes International	-	1,000	1,000	1,375
<b>Total donations</b>	<b>4,055</b>	<b>2,000</b>	<b>6,055</b>	<b>4,625</b>

### 5. Unrestricted funds

	Balance at 06.04.24	Receipts	Payments	Transfers	Balance at 05.04.25
	£	£	£	£	£
General fund	8,728	27,079	(27,558)	(3,048)	5,201
<i>Designated funds</i>					
Buiding fund	4,193	61	-	2,254	6,508
Mission fund	1,000	-	(2,000)	1,129	129
Weekend away	455	-	-	(335)	120
<b>Total unrestricted funds</b>	<b>14,376</b>	<b>27,140</b>	<b>(29,558)</b>	<b>-</b>	<b>11,958</b>

	Balance at 12.04.23	Receipts	Payments	Transfers	Balance at 05.04.24
	£	£	£	£	£
General fund	-	30,558	(16,186)	(5,644)	8,728
<i>Designated funds</i>					
Buiding fund	-	4	-	4,189	4,193
Mission fund	-	-	-	1,000	1,000
Weekend away	-	-	-	455	455
<b>Total unrestricted funds</b>	<b>-</b>	<b>30,562</b>	<b>(16,186)</b>	<b>-</b>	<b>14,376</b>

### Explanation of funds

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

*The Building fund* represents funds set aside for building costs.

*The Mission fund* represents funds set aside for mission.

*Weekend Away Fund* represents funds set aside for the weekend away.