



The Congregation of Christ Church Glasgow

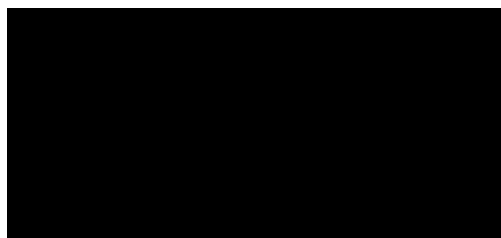
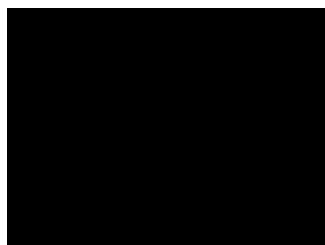
Trustees' Annual Report

For the 16 months period from 22 August 2023 to  
31 December 2024

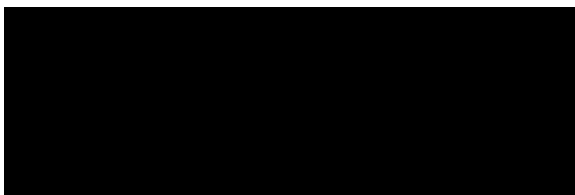


The Congregation of Christ Church Glasgow

Scottish Charity Number: SC052767



## Charity Trustees



### Bankers

Bank of Scotland Plc  
The Mound,  
Edinburgh  
EH1 1YZ

### Independent Examiner



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

## Objectives and activities

Christ Church Glasgow is a congregation of the Free Church of Scotland. The aims of Free Church of Scotland congregations as stated in the standard constitution approved by OSCR are to maintain the public worship of God and to foster Christian fellowship; to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and compassion for those in need; to uphold and further the interests of the Free Church of Scotland; and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith.

The Free Church of Scotland currently has over 100 congregations in Scotland, as well as 1 in London and 4 in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full-time seminary in the heart of Edinburgh for the training of Ministers and other Christian workers and sustains an extensive Missionary programme relative to the size of the church.

Dating from 1843 but with its roots in the Reformation, it owes its distinctive title to its historical struggle to remain 'free' from state interference in its internal affairs. It has close and active relations with many other Reformed churches of Jesus Christ throughout the world and stands firmly in the tradition which accepts the Bible in its entirety as the Word of God and, therefore, derives its forms of teaching, worship, ministry and government from it. The main emphasis of our worship is the preaching of the gospel - the good news of a free and sovereign salvation through Jesus Christ alone.

The main activities of the Christ Church Glasgow congregation are to serve the local community through the provision of worship services and other activities including community groups, children's and youth work, parent and toddler group, international student events, supporting food banks; to provide instruction and guidance on matters relating to faith and other social or moral issues; and to offer pastoral care and support to those in need.

In conducting regular public worship services and providing other activities and services within the community, as detailed above, including the provision of

pastoral care, compassion and support to those in need, the congregation provides benefit to the public and aims to further the advancement of religion. All worship services, pastoral support and congregational activities are open to all members of the general public, other than where such activities might be restricted to a particular age group, such as children or the elderly.

Christ Church Glasgow is in the process of starting a new church in the Merchant City of Glasgow. Under Free Church of Scotland legislation, we act as the parent congregation for the Merchant City Church.

## Structure, governance and management

### Type of governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The Congregation of Christ Church Glasgow is established by Constitution. It is a registered Scottish Charity (No.SC052767), registered from 22 August 2023.

The church is Presbyterian in government and its day to day management is undertaken by the Elders (the Kirk Session) and the Deacons (the Deacons' Court), who are volunteers and give their time freely to the church. The Deacons' Court's specific function relates to the material and financial business of the congregation, whereas Elders are charged with the general and spiritual oversight of the congregation. It is accepted practice for the Minister and Elders to also be members of the Deacons' Court.

The Trustees assess the major risks to which the congregation is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

The congregation is authorised by the Church to have a Minister paid from the central funds of the Church.

Any buildings are the property of the congregation and are held under the Church's model trust deed.

The government of the Free Church of Scotland is Presbyterian and the congregation is within the Presbytery of Glasgow and Argyll.

The congregation makes grants from its gift income to individuals and organisations whose aims are compatible with the congregation's objectives.

## Church plant governance

Governance of the church plant is undertaken by the Deacons' Court of Christ Church Glasgow as the parent congregation who will fulfil the role of local charity trustees until such time as the church plant is established as a pastoral charge with its own charity registration and status.

## Trustee recruitment and appointment

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). 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.

## Achievements and performance

During the year, Christ Church Glasgow met regularly for worship, prayer and in community with one another. The congregation continued its commitment to support the national Free Church of Scotland both spiritually and financially.

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

- Three Elders and one Deacon were ordained into leadership of the church (two of whom are Trustees)
- A first Membership Class took place and membership of the church was established with 35 members admitted during the year
- A Vision Day took place in May to ensure continued pursuit of our stated aims and to make plans for future growth and development
- Exploratory work continued on planting a new church in the Merchant City in Glasgow, with our Minister in Training being ordained in August to work alongside another Minister to gather and train a core team to launch the church in 2025
- A course to train our members to be more confident in sharing our faith was developed and used in our weekly community groups in order to be more effective in fulfilling our purpose
- We operate a weekly Sunday school for children aged 0-11 which is supported by volunteers and coincides with our church service
- New duty teams were established for the increasing number of children and young people
- A youth group was started for teenagers within the church
- Members have volunteered time in a local High School to lead assemblies and a weekly Scripture Union group along with a Christian Focus week at Easter
- Monthly breakfasts were introduced to grow relationships amongst members
- Sunday socials were introduced to encourage connection between members and invite others along
- Planning for a Toddler group began as a way to serve families in our community



- The church partnered in an initiative with Christian charity Friends International to run a series of events to befriend the many international students who come to our city
- The church continued to partner with Overseas Missionary Fellowship International, a Christian charity, to support a family working in South East Asia to assist with Theological Education and Ministry Training
- The church supported the work of Comfort International, a Scottish Christian charity working to support projects in Rwanda, Congo, Burundi, South Sudan and Uganda, with one of our volunteers visiting the work to see how we can help make a tangible difference to people in Africa
- A local Safeguarding Coordinator and Depute were appointed with the Free Church Safeguarding Policy implemented
- New policies on Health and Safety plus Fire and Security were implemented
- While the beginning of the year had financial challenges, some prudent decisions were made by the Trustees and a good response by members resulted in a good year end

## Financial review

### Financial Review

For the period 22 August 2023 to 31 December 2024, the charity generated a surplus of £37,438, of which £14,771 were unrestricted.

### Statement of the charity's policy on reserves

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. Based on the accounts for the year ended 31 December 2024, ordinary expenditure for 3 months amounts to £18,068. At 31 December 2024, the charity held unrestricted free reserves of £14,771. The trustees are aware that this policy is not currently being met and continue to work on generating unrestricted income.

### Key management remuneration

The Minister is responsible for the day-to-day management of the charity. Details of the Minister's remuneration are disclosed in Note C3b.

## Future plans

We will continue to pursue opportunities to expand our work through the following:

- Supporting the church plant in the Merchant City to see it established as a numerically and financially sustainable healthy church
- Mobilising members to serve our existing ministries throughout the week in order to warmly welcome more people into our church
- Investing in current projects such as Tots & Tunes (our Toddler group) in order to serve families in our community
- Building a new website to better advertise our work and reach out to more people
- Utilising the building we use as a hub for Christian and local groups to meet spiritual and social needs in the wider community
- Developing our partnerships and support of organisations whose aims are compatible with the congregation's objectives such as Friends International, Comfort International and Overseas Missionary Fellowship International

## Declaration

Signed on behalf of the charity trustees:

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Print nam	

Designation

Trustee

Date

30th September 2025

**Independent Examiner's Report**

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<b>Report to the trustees/members of</b>	The Congregation of Christ Church Glasgow
<b>Registered charity number</b>	SC052767
<b>Accounts of the charity for the period</b>	22 August 2023 to 31 December 2024
<b>Set out on pages</b>	14 - 19

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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. 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 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 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, and
- prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Date:

Fellow of the Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

Receipts and payments accounts

For the period  
from

22 August 2023

to

31 December 2024

**Section A Statement of receipts and payments**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	45,944	2,650	-	-	48,594	-
Legacies	-	-	-	-	-	-
Grants	7,834	53,282	-	-	61,116	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A1 Sub total</b>	<b>53,778</b>	<b>55,932</b>	<b>-</b>	<b>-</b>	<b>109,710</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>53,778</b>	<b>55,932</b>	<b>-</b>	<b>-</b>	<b>109,710</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	38,107	33,265	-	-	71,372	-
Grants and donations	900	-	-	-	900	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A3 Sub total</b>	<b>39,007</b>	<b>33,265</b>	<b>-</b>	<b>-</b>	<b>72,272</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>39,007</b>	<b>33,265</b>	<b>-</b>	<b>-</b>	<b>72,272</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>14,771</b>	<b>22,667</b>	<b>-</b>	<b>-</b>	<b>37,438</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>						
	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>14,771</b>	<b>22,667</b>	<b>-</b>	<b>-</b>	<b>37,438</b>	<b>-</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	-	-	-	-	-	-
	Surplus / (deficit) shown on receipts and payments account	14,771	22,667	-	-	37,438	-
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>14,771</b>	<b>22,667</b>	<b>-</b>	<b>-</b>	<b>37,438</b>	<b>-</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	<b>Total</b>		-	-

	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a	n/a
	<b>Total</b>		-	-	-

	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	n/a	n/a	n/a	n/a
	<b>Total</b>		-	-

	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>	n/a	n/a	n/a	n/a
	n/s	n/a	n/a	n/a
	n/s	n/a	n/a	n/a
	<b>Total</b>		-	-

Signed by one or two trustees on behalf of all the trustees

Signature\*

Print Name

Date of approval

			30/09/25

## Section C Notes to the Accounts

C1 Nature and purpose of funds  
(may be stated on analysis of funds worksheets)

The Unrestricted funds are for the charitable work of Christ Church Glasgow.

Restricted funds are for the planting of a new Church in the Merchant City area of Glasgow Scotland.

## C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Three grants (of £300 each) made to another Charity, Friends International, to support their charitable activities ministering to international students.	Institution	3	900
Total			900

## C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

## C3b Trustee remuneration - details

Authority under which paid	£
Trustees agree to pay a salary to the Minister of Christ Church Glasgow as well as a housing allowance and the council tax of their main residence. This is paid to the Minister by the Free Church of Scotland, who then invoice the Congregation of Christ Church Glasgow.	28,487

## C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

## C4b Trustee expenses - details

	Number of trustees	£
Expenses paid to the Minister of Christ Church Glasgow as reimbursement for spending on the charitable activities of the Church, including childrens' and youth ministry, office and administration costs and training/development.	1	653

## C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

## C6 Other information



### Analysis of receipts and payments

## 1 Donations

**■ ■ ■ ■ ■**

## 2 Grants

### 3 Gross receipts from other charitable activities

#### 4 Payments relating directly to charitable activities

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## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	General					
<b>Receipts</b>						
Donations	45,944				45,944	
Legacies					-	
Grants	7,834				7,834	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>53,778</b>	-	-	-	<b>53,778</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	-
<b>Total receipts</b>	<b>53,778</b>	-	-	-	<b>53,778</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	38,107				38,107	
Grants and donations	900				900	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	<b>39,007</b>	-	-	-	<b>39,007</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	-
<b>Total payments</b>	<b>39,007</b>	-	-	-	<b>39,007</b>	-
<b>Net receipts / (payments)</b>	<b>14,771</b>	-	-	-	<b>14,771</b>	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>14,771</b>	-	-	-	<b>14,771</b>	-

#### Nature and purpose of funds

General Fund - funding towards the charitable work of Christ Church Glasgow.

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Merchant City</b>						
<b>Receipts</b>						
Donations	2,650				2,650	
Legacies					-	
Grants	53,282				53,282	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>55,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,932</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>55,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,932</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	33,265				33,265	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>33,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,265</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>33,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,265</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>22,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,667</b>	<b>-</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>22,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,667</b>	<b>-</b>

**Nature and purpose of funds**

Merchant City - funding for the planting of a new Church in the Merchant City area of Glasgow Scotland.