

QUEEN'S PARK GOVANHILL PARISH CHURCH OF SCOTLAND

GLASGOW

170 Queens Drive, Glasgow G42 8QZ

REPORT AND ACCOUNTS

Year ended 31st December 2025

Charity Number	SC001575
Congregation Number	161073

SORP 2025 Accounts

Trustees' Annual Report Year ended 31st December 2025

The Trustees (Kirk Session) present the annual Report and accounts for Queen's Park Govanhill Parish Church of Scotland for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, The Charities and Trustees Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 as per SORP 2019.

Objectives and Activities

The Church of Scotland is Trinitarian in Doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Members of John Ross Memorial Church for the Deaf continue to hold services in the Gateway Hall twice a month, on the first and third Sundays of the month. During 2025 the congregation of John Ross Memorial joined with the congregation of Queens Park Govanhill to share communion services on occasions.

The Rev Jerry Eve having been appointed Interim Moderator on 13th August 2024 stood down on his retirement in September 2025. The Rev Jean De Villiers being appointed as Interim Moderator from September 2025 until he demitted office on 31st December 2025. Mr Iain Johnston was appointed Interim Moderator on 1st January 2026.

The Rev Rebecca Bartocho completed her secondment to Queen's Park Govanhill in June 2025 following her call to Kilmuir and Stenscholl Church in the Isle of Skye.

Following the referral of the implementation of the Presbytery Plan to the Presbytery Planning Review Group, informal discussion took place with Pollokshields Church however both Sessions concluded a union was unlikely to be viable. After further consideration Glasgow Presbytery accepted the United congregation of Queens Park Govanhill with John Ross Memorial local mission Church for the Deaf merited a ministry allocation of one full time Minister of Word and Sacrament, and was declared a vacant congregation within the Presbytery Plan. Currently QPG Session through the manse search team are actively pursuing the purchase of a manse to enable receiving permission from Presbytery to call a minister.

Achievements and Performance

Club 170 continued to serve free meals on a Sunday afternoon to homeless people and those in need in the Gateway Hall.

The foodbank continued to provide food parcels to people unable to afford basic foodstuffs for themselves and their families each Thursday morning.

The holiday hunger club took place during school holidays providing a meal, arts and craft activities, games and sports coaching taster sessions with funding from Glasgow City Council.

The halls accommodation was well used by many diverse community groups.

The monthly magazine continues to provide all church information to members and the wider community. Copies are provided by email and posted on the church website in addition to hard copies being circulated to members on request.

The congregation formally employs an organist and a halls facilitator/caretaker/cleaner. The talents and time of many members are employed in a variety of ways throughout the year as shown in note 14 of the accounts. Our giving for others benefitting a number of organisations and charities as shown in note 16 of the accounts.

Financial Review

In common with most congregations, the financial position of Queen's Park Govanhill with John Ross Memorial Local Mission Church for the deaf is challenging.

With reducing numbers, income from members continues to reduce, and therefore income from Gift Aid claims is also reduced.

Our investments with Brooks Macdonald have grown in 2025. The income from investments was £5,550 for the year, and the value of the portfolio has increased from £197,183 as at 31st December 2024 to £208,456 on 31st December 2025 an increase of 8.53 % including income.

There is ongoing uncertainty about future income from rental of the telephone mast sited in the steeple. EE have taken a case to the Land Tribunal suggesting an annual rental of £5,000 per annum for 10 years from 2023 to 2032. The current rental paid is £15,000 per annum. The Tribunal held an initial hearing on 25th July 2025. As yet no final ruling has been received.

Following autumnal storms, the Steeple was found to have a displaced block near its summit. The cost of scaffolding was £95,600 to inspect, assess, and carry out repairs. We are still awaiting a decision from our insurers as to whether or not they will accept our claim in full. As a contingency an interest free loan to cover the cost has been arranged with the General Trustees.

Risk Management

As indicated in the financial review there are financial risks to the congregation arising from the need to use significant funds from the consolidated fabric fund to purchase a new manse, which is expected early in 2026. The cost of this will exceed the receipts from the sale of the Queen Mary Avenue manse, and therefore reduce the funds still held from the sale of the Daisy Street building. The cost of maintaining the building in Queen's Drive continues to be challenging. It is planned to organise fund raising events to offset some of the anticipated costs for 2026 and the potential reduction in rent for the mobile mast when the Land Tribunal gives its ruling.

The safeguarding of children and vulnerable people is a high priority for the Congregation and a Safeguarding coordinator is in place as the point of contact for any concerns and to ensure all safeguarding matters are properly addressed and legal obligations fulfilled. During 2025 all trustees have completed safeguarding training provide by The Church of Scotland and a safeguarding panel is in place.

A data protection officer is also in place to ensure we conform to all requirements under data processing rules.

Reserves Policy

It is the Trustees' policy to try to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £49,477 of which £4,140 has been designated for the Fabric Fund. In addition, the Church held unrestricted investment funds of £208,456. The Church also held £69,795 of restricted and £2,115 of endowment funds which have been provided for the purposes specified in note 15.

Structure, Governance and Management

The congregation is a registered charity, number SC001575, and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulation of the General Assembly of the Church of Scotland.

Members of the Kirk Session are charity trustees. The Kirk session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Glasgow Presbytery.

The Kirk Session is chaired by the minister and meets formally at least five times a year and is responsible for spiritual and temporal affairs within the Church under the Unitary Constitution. Certain responsibilities were delegated to teams and new groups have been formed from March 2022 to carry out different aspects of the church's work including fabric, finance and technology.

During the implementation of the Glasgow Presbytery Plan Interim Moderators have been appointed to chair the Kirk Session until Queen's Park Govanhill, with John Ross Memorial local mission Church to the Deaf, obtain permission to call a minister to the vacant charge. The current Interim Moderator is Rev Jean de Villiers. The Kirk Session has appointed a team of Elders to seek the purchase of a Manse as a matter of urgency to facilitate the granting of permission to call by Glasgow Presbytery.

Reference and Administrative Information

Charity Number SC001575

Congregation Number 161073

Trustees

The Following were trustees (members of The Kirk Session) during the year and up to the date of this report.

Mr Alex Comrie	Rev Jerry Eve, Interim Moderator until 09.09.2025
Miss Lynn Flower	Mr George Gardiner
Mr Euan Gibb	Mr Jo Gibb
Mrs Lynn Gibb	Mr Malcolm Leitch
Mrs Gillian MacLean	Mrs Brenda McGinnigle
Mrs Joyce McNae	Mrs Muriel Nairne
Mrs Daphne Ndlovu	Miss Marjory Percy
Mrs Elizabeth Roberts	Miss Linda Hunter
Rev Jean de Villiers, Interim Moderator from 10.09. until 31.12.2025	

Mr Iain Johnston, Interim Moderator from 1.1.2026

Principal Office Bearers

Minister:	Rev Jerry Eve, Interim Moderator
	Rev Jean de Villiers (wef 10.09.2025)
Session Clerk:	Mr Malcolm Leitch
Church Treasurer:	Mrs Margaret Borland
Principal Office:	170 Queen's Drive, Glasgow G42 8QZ

Independent Examiner:

Mr J. N. Gibson, MA, CA
44 Aytoun Road
Glasgow G41 5HN

Bankers:

Bank of Scotland PLC
464 Victoria Road
Glasgow G42 8PB

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Though congregational income is below the threshold required to prepare SORP style accounts the trustees have decided to prepare financial statements in accordance with the law applicable to charities in Scotland requiring charity trustees to prepare financial statements for each year which shows a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the method and principles in the applicable Charities SORP;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed of their behalf.

M Leitch

M. Leitch, Session Clerk

Date: 17th March 2026

Independent Examiner's Report

to the Trustees of Queen's Park Govanhill Parish Church

for the year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 19.

Respective Responsibilities of the Trustees and independent 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) (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 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 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 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 8 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 financial statements to be reached.

James N Gibson

James N Gibson MA, CA.

Address:

44 Aytoun Road
Glasgow G41 5HN

Date: 17th March 2026

Queen's Park Govanhill Parish Church of Scotland											
Statement of Financial Activities											
Year ended 31st December 2025	Note	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total		
		Funds	Funds	Funds		Funds	Funds	Funds			
		2025	2025	2025	2025	2024	2024	2024	2024		
		£	£	£	£	£	£	£	£		
Income and endowment from:											
Donations and legacies	1	60,493	105	0	60,598	73,502	0	0	73,502		
Charitable activities	2	894	37,446	0	38,340	300	40,237	0	40,537		
Other trading activities	3	41,808	0	0	41,808	41,936	0	0	41,936		
Investments	4	5,550	0	0	5,550	5,066	0	0	5,066		
Insurance Claim		25,492			25,492	33,688	0	0	33,688		
Other	5	15,410			15,410	22,826	0	0	22,826		
Total income		149,647	37,551	0	187,197	177,317	40,237	0	217,553		
Expenditure on:											
Raising funds	6	0	0	0	0	0	0	0	0		
Charitable activities	6	154,892	39,132	15,000	209,023	178,966	44,162	15,000	238,127		
Other					0				0		
		154,892	39,132	15,000	209,023	178,966	44,162	15,000	238,127		
Net income (expenditure) before gains and losses on investments											
		(5,245)	(1,581)	(15,000)	(21,826)	(1,649)	(3,925)	(15,000)	(20,574)		
Net gains / (losses) on investments	10	10,206			10,206	5,678			5,678		
Net income / (expenditure)		4,961	(1,581)	(15,000)	(11,620)	4,029	(3,925)	(15,000)	(14,896)		
Transfers between funds	15	0	0		0	(41,275)	41,275		0		
Net movement in funds		4,961	(1,581)	(15,000)	(11,620)	(37,246)	37,350	(15,000)	(14,896)		
Reconciliation of funds:											
Total funds brought forward		252,865	71,481	728,285	1,052,632	290,112	34,131	743,285	1,067,528		
Total funds carried forward		257,827	69,900	713,285	1,041,012	252,865	71,481	728,285	1,052,632		

Queen's Park Govanhill Parish Church of Scotland															
Balance Sheet at 31st December 2025															
					<i>Total</i>		<i>Total</i>								
					<i>Funds</i>		<i>Funds</i>								
					<i>2025</i>		<i>2024</i>								
				<u>Note</u>											
Fixed Assets:															
Tangible Assets				9	711,170		726,170								
Investments				10	208,456		198,249								
	Total Fixed Assets				919,626		924,419								
Current Assets															
Debtors				11	2,897		3,028								
Cash at bank and in hand					60,318		67,513								
Other		Restricted			69,795		71,481								
		Endowment			2,115		2,115								
	Total Current Assets				135,124		144,138								
Liabilities															
Creditors falling due within one year				12	13,738		15,924								
	Net current assets				1,041,012		1,052,632								
Creditors falling due after more than one year															
	Net Assets				1,041,012		1,052,632								
The funds of the charity:															
Endowment Funds				15	713,285		728,285								
Restricted income funds				15	69,795		71,481								
Unrestricted income funds				15	257,932		252,866								
	Total charity funds				1,041,012		1,052,632								
The accounts were approved by the trustees on.....and signed on their behalf by:															
Session Clerk															
Treasurer															

The accounts were approved by the trustees on 17th March 2026 and signed on their behalf by

M Borland Treasurer

Queen's Park Govanhill Parish Church of Scotland
Year ended 31st December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) amended on 5th October 2018 and effective from 1st January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Going Concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore have adopted the going concern basis in preparing these financial statements.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity. Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income thereof is used for the purpose defined in accordance with the objects of the charity. Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Halls, vested in the Church of Scotland General Trustees, and the Manse, vested in local trustees. No consideration is payable for the use of these assets. Premises at Daisy St have not been incorporated in Balance Sheet.

Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £20,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Fixtures, fittings and office equipment	10 years
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Motor vehicles	5 years
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Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Queen's Park Govanhill Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not recognised for VAT and resources expended therefore include irrecoverable input VAT.

Queen's Park Govanhill Parish Church of Scotland												
Notes forming part of the financial statements												
for the year ended 31 st December 2025												
				<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	<i>Total</i>	
				<i>Funds</i>	<i>Funds</i>	<i>Funds</i>		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>		
				<i>2025</i>	<i>2025</i>	<i>2025</i>	<i>2025</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	
Note				£	£	£	£	£	£	£	£	
1	Donations and Legacies											
	Offerings			49,615			49,615	49,894	0	0	49,894	
	Tax recovered on gift aid			10,420			10,420	17,140	0	0	17,140	
	Legacies			0			0	5,350	0	0	5,350	
	Other (life & Work Income)			458	105		563	1,118	0	0	1,118	
				60,493	105	0	60,598	73,502	0	0	73,502	
2	Income from charitable activities											
	Weddings and funerals			894			894	300		0	300	
	Organisations			0	37,446	0	37,446	0	40,237	0	40,237	
				894	37,446	0	38,340	300	40,237	0	40,537	
3	Income from other trading activities											
	Rent received			41,808			41,808	41,936	0	0	41,936	
				41,808	0	0	41,808	41,936	0	0	41,936	
4	Investment Income											
	Dividends received			5,550			5,550	5,066	0	0	5,066	
	Deposit interest			0			0	-	0	0	0	
				5,550	0	0	5,550	5,066	0	0	5,066	
5	Other income											
	Insurance Claim			25,492			25,492	33,688			33,688	
	Receipts from General Trustees			15,410			15,410	22,826	0	0	22,826	
				40,901	0	0	40,901	56,514	0	0	56,514	

Notes forming part of the financial statements											
for the year ended 31 st December 2025											
Note				Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
				Funds	Funds	Funds		Funds	Funds	Funds	
				2025	2025	2025	2025	2024	2024	2024	2024
				£	£		£	£	£	£	£
6	Analysis of Expenditure										
	<i>Raising Funds</i>										
	Investment Manager's Fees			0			0	0	0	0	0
	Offering Envelopes			0			0	0	0	0	0
				0	0	0	0	0	0	0	0
	<i>Charitable Activities</i>										
	Ministries & Mission Contribution			53,655			53,655	36,859	0	0	36,859
	Presbytery Dues			3,103			3,103	5,501	0	0	5,501
	Minister's Expenses inc Trav / Phone			765			765	497	0	0	497
	Council Tax			0			0	439	0	0	439
	Pulpit Supply			511			511	3,689	0	0	3,689
	Locum			0			0	0	0	0	0
	Other salary costs - Organist			5,664			5,664	4,989	0	0	4,989
	- Halls Facilitator			13,348			13,348	12,649	0	0	12,649
	- Pension Contributions			703			703	600	0	0	600
	- Tax / Insurance			3,647			3,647	2,715	0	0	2,715
	Fabric Repairs & Maintenance			24,332			24,332	69,072	0	0	69,072
	Manse Expenditure			0			0	663	0	0	663
	Heating and Lighting			26,036			26,036	24,354	0	0	24,354
	Water Charges & Insurance			7,404			7,404	6,353	0	0	6,353
	Cleaning Materials and Laundry			2,352			2,352	1,653	0	0	1,653
	Church Telephone and Postage			1,315			1,315	1,284	0	0	1,284
	Printing, Stationery and Photocopying			1,040			1,040	1,220	0	0	1,220
	Organ and Music			285			285	510	0	0	510
	Equipment			2,930			2,930	0	0	0	0
	Grants to Organisations			1,000			1,000	0	0	0	0
	Other Expenses			6,122			6,122	5,271	0	0	5,271
	Outreach			0			0	-1	0	0	-1
	Independent Examiner's Fee			680			680	650	0	0	650
	Depreciation			0	0	15,000	15,000		0	15,000	15,000
	Restricted organisations			0	39,132	0	39,132		44,162	0	44,162
				154,892	39,132	15,000	209,023	178,966	44,162	15,000	238,127
	Total			154,892	39,132	15,000	209,023	178,966	44,162	15,000	238,127

Queen's Park Govanhill Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 st December 2025

Support costs have not been separately identified as the trustees consider there is only one charitable activity.
Therefore support costs relate wholly to that activity and have not been separately identified.

Note		2025	2024
		£	£
7	Staff costs and numbers		
	Salaries and wages	23,361	21,140
	Social security costs	3,647	2,715
	Pension Contributions	703	600
		<u>27,710</u>	<u>24,455</u>

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

	2025	2024
	Number	Number
Ministerial support	0	0
Administration	0	0
Music Staff	1	1
Premises maintenance	1	1
	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £60,000 (2024 nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to year's of service. For the year under review the minimum stipend was ££32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

- 8** During the year 1 trustee (the Interim Moderator) received reimbursement of expenses incurred totalling £765. In addition Mrs Lynn Gibb, who is a member of the Kirk Session, received £5,664 (net) for providing her services as organist during the year. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year or waived any remuneration or expenses.

During the year a total of £14,276 was donated to the congregation by trustees.

for the year ended 31 st December 2025

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Queen's Park Govanhill Parish Church of Scotland								
Notes forming part of the financial statements					2025			2024
for the year ended 31 st December 2025					£			£
10	Investments							
	Market value at 31st December 2024				198,249			192,572
	Further investment during 2025							
	Sale of investments during 2025							
	Unrealised gain / (loss) on investments				10,206			5,678
	Market value at 31st December 2025				208,456			198,249
	Investments at cost				105,414			105,414
	The following investments are held					Gain/(Loss)		
	<i>Unrestricted Funds</i>							
	Brooks McDonald Portfolio			QP	208,455	10,206		198,248
	New Manse Fund			QPG	1	0		1
					208,456	10,206		198,250
Note								
11	Debtors							
					2025			2024
					£			£
	Gift Aid Refund due				2,397			2,528
	Other (Investment Income and Bank Interest)				500			500
					2,897			3,028
12	Creditors							
					2025			2024
					£			£
	Accruals							
	Baird Trust Grant - unused in 2024 & 2025				13,000			13,000
	Other (independent examiner's fee)				680			650
	(Tearfund - outstanding donation)				0			14
	(Lodging House Mission - outstanding donation)				30			0
	(DEC Myanmar - outstanding donation)				28			0
	(Street Pastors - uncashed cheque)							250
	(Holiday Club - outstanding donation)				0			2,010
					13,738			15,924

Queen's Park Govanhill Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 st December 2025

Note							
13	Analysis of Net Assets Among Funds						
		General	Designated	Restricted	Endowment	Total	
		£	£	£	£	£	
	Fixed Assets				711,170	711,170	
	Investments	#####	1			208,456	
	Current Assets	59,074	4,140	69,795	2,115	135,124	
	Current Liabilities	13,738				13,738	
	Net assets at 31st Dec 2025	#####	4,141	69,795	713,285	1,041,012	
	Analysis of Net Assets Among Funds year ended 31st December 2024						
		General	Designated	Restricted	Endowment	Total	
		£	£	£	£	£	
	Fixed Assets				726,170	726,170	
	Investments	#####	1			198,250	
	Current Assets	62,779	7,512	71,481	2,115	143,887	
	Current Liabilities	15,674				15,674	
	Net assets at 31st Dec 2024	#####	7,513	71,481	728,285	1,052,632	
14	Volunteers						
	In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown. The list below is not exhaustive						
	<i>Arranging flowers in the sanctuary each Sunday</i>						
	<i>Organising tea/coffee after the morning service each Sunday</i>						
	<i>Running a creche at the same time as the morning service each Sunday</i>						
	<i>Organising a meal for homeless and rough sleepers each Sunday afternoon</i>						
	<i>Organising a Foodbank to feed all comers short of food</i>						
	<i>Running the church office each weekday morning</i>						
	<i>Organising a weekly lunch for all comers each Tuesday</i>						
	<i>Using technical expertise to run sound and video for each Sunday Service</i>						
	<i>Giving time and effort to produce music for services</i>						
	<i>Giving time and effort to produce choral singing for services</i>						
	<i>Organising a mission to children each summer</i>						
	<i>Organising and running a youth club for young people each week</i>						
	<i>Managing hall lets to accommodate many organisations</i>						
	<i>Editing, publishing and printing a monthly magazine</i>						
	<i>Building and updating a website for church activities</i>						
	<i>Maintaining and repairing church premises</i>						
	<i>Providing food etc for funerals, parties and groups renting the premises</i>						
	<i>Managing financial systems, banking and producing accounts</i>						
	<i>Maintaining membership details conforming to data protection requirements</i>						
	<i>Actively participating in Sunday worship through leading in readings and prayers</i>						
	<i>Organising meals and entertainment for children during all school holidays throughout the year</i>						

Queen's Park Govanhill Parish Church of Scotland											
Notes forming part of the financial statements											
for the year ended 31 st December 2025											
15	Movements in Funds										
					1st January	Incoming	Outgoing		31st December		
					2025	Resources	Resources	Transfers		2025	
					£	£	£	£		£	
	<i>Endowment funds</i>										
		Church and Halls			726,170	0	(15,000)			711,170	
		Muriel Henderson			1,297	0	0			1,297	
		George Kent			818	0	0			818	
					728,285	0	(15,000)			713,285	
	<i>Restricted funds</i>										
		Kirk Session Benevolent Fun			1,012	0	0			1,012	
		Club 170			457	4,116	(2,117)			2,456	
		Summer Mission/Holiday Clu			174	10,217	(9,986)			406	
		Flower Fund			1,963	540	(1,152)			1,351	
		Fellowship Connection			284	3,227	(2,789)			723	
		Lunch Stop			2,233	10,794	(10,607)			2,420	
		Hospitality			5,341	1,413	(1,715)			5,039	
		TTM			56	0	0			56	
		Pathfinders			915	52	(244)			723	
		Foodbank			11,156	3,376	(7,866)			6,666	
		Roof Fund			0	105	0			105	
		John Ross Memorial Church			41,751	3,605	(2,657)			42,699	
		Development Fund			6,138	0	0			6,138	
					71,481	37,446	(39,132)	0		69,795	
	<i>Unrestricted funds</i>										
		Designated Fabric Fund			7,513	20,960	(24,332)	0		4,140	
		General Fund			47,104	128,792	(130,559)	0		45,337	
		Investment Funds			198,249	10,206	0	0		208,456	
					252,866	159,958	(154,892)	0		257,932	
		Total Funds			1,052,632	197,404	(209,023)	0		1,041,012	

15	Movements in Funds			1st January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	31st December 2024 £
	Endowment funds							
	Church and Halls			741,170	0	(15,000)		726,170
	Muriel Henderson			1,297	0	0		1,297
	George Kent			818	0	0		818
				743,285	0	(15,000)	0	728,285
	Restricted funds							
	Kirk Session Benevolent Fund			1,012	0	0		1,012
	Club 170			1,505	573	(1,621)		457
	Summer Mission/Holiday Ch			1,059	9,316	(10,201)		174
	Flower Fund			1,771	1,160	(968)		1,963
	Fellowship Connection			790	3,855	(4,361)		284
	Lunch Stop			1,771	9,758	(9,296)		2,233
	Hospitality			3,442	2,505	(607)		5,341
	TTM			56	0	0		56
	Pathfinders			763	199	(47)		915
	Foodbank			15,824	7,203	(11,872)		11,156
	John Ross Memorial Church			0			41,751	41,751
	Development Fund			6,138	0	0		6,138
				34,131	34,571	(38,972)	41,751	71,480
	Unrestricted funds							
	Designated Fabric Fund			15,668	27,891	(69,735)	33,687	7,512
	General Fund			40,598	149,425	(109,231)	(33,687)	47,105
	John Ross Memorial Church			41,275	5,666	(5,190)	(41,751)	0
	Investment Funds			192,572	5,678	0	0	198,249
				290,112	188,660	-184,155	-41,751	252,866
	Total Funds			1,067,528	223,231	(238,127)	0	1,052,632
	Purpose of Funds							
	Endowment Funds							
QPG	George Kent Memorial for Pathfinders activities.							
QPG	Muriel Henderson Bequest is to be used for the encouragement of music among young people.							
	Designated Funds							
QPG	Fabric Fund is a fund to provide for the maintenance of all QPG Church property.							
	Restricted Funds							
QPG	Kirk Session Benevolent Fund is for use by the Minister for deserving causes.							
QPG	Club 170 is a fund to provide food and companionship for the homeless and rough sleepers.							
QPG	Summer Mission is a fund to provide a mission to children.							
QPG	Flower Fund is a fund to provide flowers for display during services of worship.							
QPG	The other funds relate to organisations run in the church							
16	Collections for Third Parties				2025 £		2024 £	
	Leprosy Mission				648		593	
	Christian Aid				565		275	
	Chest, heart & Stroke				161		590	
	CHA S (Children's Hospice, Robin House)				130		230	
	Tearfund - Toilet twinning				0		494	
	Street Pastors				0		250	
	Food Bank				207		25	
	Lodging House Mission				190			
	SAMH				1,271			
	DEC Myanmar				201			
	Alzheimer Scotland				250			
	Erskine				157			
	Blytheswood Care				140			
					3,919		2,458	

	APPENDIX								
	FUNDS HELD ON BEHALF OF THE CONGREGATION								
	BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES								
						2025		2024	
						£		£	
	<u>CAPITAL ACCOUNT</u>								
	Credit Balance at 31 December					<u>466,535</u>		<u>481,944</u>	
	Market value of balances at 31 December					<u>466,535</u>		<u>481,944</u>	
	<u>REVENUE ACCOUNT</u>								
	Credit Balance at 31 December					<u>45,229</u>		<u>24,325</u>	
	<u>TEMPORARY FUNDS</u>								
	Debit Balance at 31 December					<u>0</u>		<u>0</u>	