

GLASGOW EVANGELICAL CHURCH

SCOTTISH CHARITY NO: SC014295

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

28 SEPTEMBER 2025

GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT

PERIOD ENDED 28 SEPTEMBER 2025

The trustees present the annual report and accounts for Glasgow Evangelical Church for the year ended 28 September 2025. This report outlines the activities, achievements, and financial performance of Glasgow Evangelical Church during 2025, in line with our charitable objectives.

Objectives and Activities

The Church exists to advance the Christian faith within Glasgow and beyond.

Our key objectives are:

- To provide regular worship and teaching of the Christian faith
- To promote and undertake pastoral care and support
- To support those in need through practical and spiritual means
- To offer a place of reflection for those in need

Reference and Administrative Information

Charity Name: Glasgow Evangelical Church

Charity Registration Number: SC014295

Contact Address: 18 Cathedral Square
Glasgow
G4 0XA

Trustees

All trustees who served at any time during the year and up to the date of signing the accounts are shown on Page 2.

Principal Office-bearers

Chairperson: Thomas Murphy

Vice Chairperson: David Currie

Secretary: Audrey Cowan

Asst Secretary: June Ather

Treasurer: Jeanette Gray

Treasurer: Ann Faichney

Independent Examiner

David J Martin FCCA
2 Dunbeath Grove
Blantyre
G72 0GL

Bankers

Royal Bank of Scotland
1304 Duke Street
Glasgow
G31 5PZ

GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

Trustees who served from 29 September 2024 to 23 November 2025

| | |
|------------------------|------------------|
| Tommy Murphy | Chairperson |
| David Currie | Vice Chairperson |
| Jeanette Gray | Treasurer |
| Audrey Cowan | Secretary |
| Alex Duncan (deceased) | Chairperson |
| Jean Logan | Vice Chairperson |

The Deacons Court also consisted of

| | | |
|---------------|---------------|-----------------|
| June Ather | Marilyn Mills | Elaine Graham |
| Jean McMillan | Archie Sloan | Carron McLellan |
| John McInnes | Tommy Herriot | Susan McBain |
| Morag Dorran | Ann Faichney | Joe Ather |
| Margaret Fenn | Jean Logan | |

Activities and Achievements

Worship and Spiritual Life: Regular weekly services continued with special services at Easter, Harvest, Remembrance Sunday and Christmas.

Special services were also held in recognition of 80 years since conclusion of the second world war (VE Day and VJ Day)

Pastoral Care: Support provided through visits, counselling, and prayer.

Regular children's Sunday school

Community Engagement: Activities included

- Events
 - o Glasgow Flourish 850 – A celebration of Brass with Coalburn Brass Band
 - o Doors Open
 - o Thanksgiving Service – 80th Anniversary of VE Day
 - o Christmas – children's nativity service

- Groups
 - o Glasgow Society of Organists – recital
 - o Support to university students by granting access to the historical organ to practice for recitals and other events
 - o Open door welcome – supporting tourists in the city centre to tour the church building. All visitors to the church are welcomed, irrespective of race, or religion.

GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

Activities and Achievements (cont'd)

Community Engagement: Activities included (cont'd)

- Partnerships
 - o Pentecostal Church
 - o Glasgow City Mission
 - § Annual winter gift bag collection
 - o Erskine Hospital
 - § Annual collection from remembrance service and donation from congregation
 - o Steps to Hope
 - § Donation from congregation – supporting members who took part in this initiative
 - o Right There – Glasgow Supported Accommodation
 - § Donation from congregation and food bank donations
 - o African Children's Choir
 - § Continued sponsorship of a young adult in Uganda to support with living costs, and education costs. This has been ongoing since 2013.
 - o The Everlasting Food bank
 - § Donation from congregation and food bank donations at Harvest and Christmas

Outreach and Mission: Evangelism initiatives and support for mission partners.

Membership – we welcomed 21 new members into fellowship in 2025.

Weddings - we celebrated the marriage of John and Marlyn

Overseas visitors – once again we welcome visitors to the church from overseas, including Australia, Germany, Spain, and USA.

GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Deacons Court are the charity trustees. The Deacons Court consists of all Ordained Deacons, the Pastor of the Church and Office Bearers. Office Bearers shall be elected at the Annual General Meeting of the Church.

Objectives and Activities

Services of Worship are held every Sunday. Social Events take place throughout the year.

Achievements and Performance

The Church has been able to maintain a satisfactory position for the year under review.

Financial Review

A surplus was incurred for the year under review. This was due to a increase in donations received and a decrease in expenditure on restoration works.

Risk Management

Systems are in place for financial, safeguarding, and health and safety risks.

We continue to work to make the church building accessible to all, including those who required support with mobility, i.e. use of stair lift, stair-climber, defibrillator.

Safeguarding

The Church is committed to safeguarding children and vulnerable adults with appropriate policies in place, including members of PVG scheme.

Plans for the Future

Plans include strengthening outreach, youth work, and facilities. Further work to be scoped out to upgrade the fabric of the lower halls.

Trustee Responsibilities

Trustees ensure proper records, safeguard assets, and use funds appropriately.

GLASGOW EVANGELICAL CHURCH

TRUSTEES' ANNUAL REPORT (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- 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 to 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf,

Thomas Murphy, Chairperson 23rd November 2025

GLASGOW EVANGELICAL CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 28 September 2025 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible of 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.

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 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 provides all the evidence that would be required in an audit, and consequently I do not express and 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, 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David J Martin FCCA
2 Dunbeath Grove
Blantyre
G72 0GL
23rd November 2025

GLASGOW EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

PERIOD ENDED 28 SEPTEMBER 2025

| | Note | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|--|------|------------------------------------|----------------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary Income | 1 | 30558 | - | 30558 | 25404 |
| Activities for generating funds | 2 | 48928 | - | 48928 | 41881 |
| Other Income | 3 | 1831 | - | 1831 | 2100 |
| General Income | 4 | - | 829 | 829 | 2945 |
| Incoming resources from charitable activities | 5 | 6514 | - | 6514 | 4377 |
| Total Incoming Resources | | <u>87831</u> | <u>829</u> | <u>88660</u> | <u>76707</u> |
| Resources Expended | | | | | |
| | 6 | | | | |
| Charitable activities | | 62994 | 6868 | 69862 | 82606 |
| Total Resources Expended | | <u>62994</u> | <u>6868</u> | <u>69862</u> | <u>82606</u> |
| Net movement in funds | | 24837 | (6039) | 18798 | (5899) |
| Transfers | | | | | |
| Total funds brought forward | | <u>130610</u> | <u>6039</u> | <u>136649</u> | <u>142548</u> |
| Total funds carried forward | | <u>155447</u> | <u>-</u> | <u>155447</u> | <u>136649</u> |

GLASGOW EVANGELICAL CHURCH

BALANCE SHEET

PERIOD ENDED 28 SEPTEMBER 2025

| | Note | Unrestricted Funds 2025 £ | Unrestricted Funds 2024 £ | Total 2024 £ | Total £ |
|---|------|------------------------------------|------------------------------------|--------------------|---------------|
| Fixed Assets | | | | | |
| Tangible Fixed Assets | | | - | | - |
| Current Assets | | | | | |
| Debtors | | - | - | - | - |
| Cash at bank and in hand | | 164447 | | 136649 | |
| | | <u>164447</u> | | <u>136649</u> | |
| Creditors: Amounts falling due within one year | | | | | |
| Accrued charges | | 9000 | | - | |
| | | <u> </u> | | <u> </u> | |
| Net Current Assets | | | 155447 | | 136649 |
| Represented by: | | | | | |
| Unrestricted Funds | | | | | |
| General Fund | | | 106746 | | 83536 |
| Designated Fund | | | 48701 | | 47074 |
| Restricted Funds | | | | | |
| Restricted Funds | | | - | | 6039 |
| Total Funds carried forward | | | <u>155447</u> | | <u>136649</u> |

The accounts were approved by the Deacons Court on 23rd November 2025

For and on behalf of the Deacons Court

Thomas Murphy, Chairperson 23rd November 2025

GLASGOW EVANGELICAL CHURCH

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

PERIOD ENDED 28 SEPTEMBER 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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the Glasgow Evangelical Church and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

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 there from 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

All donations and gifts are included within incoming resources under either restricted or unrestricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on a cash basis when the liability is paid.

GLASGOW EVANGELICAL CHURCH

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

Accounting Policies (CONT'D)

Tangible fixed assets

The charity has the right to occupy and use for its charitable purposes certain tangible fixed assets, including the church, halls and manse, vested in the Glasgow Evangelical Church Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the year in which the liability arises.

Taxation

Glasgow Evangelical 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 registered for VAT and resources expended therefore include irrecoverable input VAT.

GLASGOW EVANGELICAL CHURCH

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|--------------------|--------------------|
| 1 Voluntary Income | | | | |
| Free will offering | 13562 | - | 13562 | 11533 |
| Collections | 3490 | - | 3490 | 3166 |
| Fundraising donations | 13506 | - | 13506 | 10705 |
| | <u>30558</u> | <u>-</u> | <u>30558</u> | <u>25404</u> |
| 2 Activities for generating funds | | | | |
| Rent - use of premises | <u>48928</u> | <u>-</u> | <u>48928</u> | <u>41881</u> |
| 3 Investment income | | | | |
| Bank interest | <u>1831</u> | <u>-</u> | <u>1831</u> | <u>2100</u> |
| 4 General income | | | | |
| Listed place of worship grant | - | 829 | 829 | 683 |
| Tax refund | - | - | - | 2262 |
| | <u>-</u> | <u>829</u> | <u>829</u> | <u>2945</u> |
| | <u>81317</u> | <u>829</u> | <u>82146</u> | <u>72330</u> |
| 5 Income resources from charitable activities | | | | |
| Special Services | <u>6514</u> | <u>-</u> | <u>6514</u> | <u>4377</u> |

GLASGOW EVANGELICAL CHURCH

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|------------------------------------|----------------------------------|--------------------|--------------------|
| 6 Analysis of resources expended | | | | |
| Charitable activities | | | | |
| Preacher/pastor fees | 6500 | | 6500 | 3500 |
| Organist | 960 | | 960 | 940 |
| Heat & light | 29834 | | 29834 | 32745 |
| Caretaker | - | | - | - |
| Cleaner | 4160 | | 4160 | 4000 |
| Charity donations | 2396 | | 2396 | 1350 |
| Maintenance | 9007 | 6868 | 15875 | 29934 |
| Insurance | 9887 | | 9887 | 9887 |
| Governance Costs | 250 | | 250 | 250 |
| Restoration works | - | | - | - |
| | <u>62994</u> | <u>6868</u> | <u>69862</u> | <u>82606</u> |

7 Bank & deposit balances

Designated funds

Business reserve (11199250) 48701 47074

Unrestricted funds

Current account (00162045) - -

Special interest (00666272) 115658 89527

Cash 89 47

164448 136648

GLASGOW EVANGELICAL CHURCH

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

PERIOD ENDED 28 SEPTEMBER 2025

| 8 Unrestricted Funds | Balance at 30.09.2024 | Incoming Resources | Resources Expended | Balance at 28.09.2025 |
|-----------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|
| | £ | £ | £ | £ |
| General Fund | 83535 | 86205 | 62994 | 106746 |
| Designated Fund | 47075 | 1626 | - | 48701 |
| | <u>130610</u> | <u>87831</u> | <u>62994</u> | <u>155447</u> |

Explanation of funds

The General Fund encompasses all income and expenditure relating to the primary activities of the church, other than those for which funding is restricted or designated.

| 9 Restricted Funds | Balance at 30.09.2024 | Incoming Resources | Resources Expended | Balance at 28.09.2025 |
|---------------------------|----------------------------------|-------------------------------|-------------------------------|----------------------------------|
| | £ | £ | £ | £ |
| | 6039 | 829 | 6868 | - |
| | <u>6039</u> | <u>829</u> | <u>6868</u> | <u>-</u> |