

**YOKER EVANGELICAL CHURCH**  
**ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**  
**REGISTERED CHARITY NUMBER: SC001118**

**YOKER EVANGELICAL CHURCH**

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**YOKER EVANGELICAL CHURCH****ELDERSHIP AND PROFESSIONAL ADVISERS**

REGISTERED CHARITY NUMBER      SC 001118

**BANKERS**

CAF Bank Ltd.  
PO Box 289  
Kings Hill  
West Malling  
Kent  
ME19 4TA

**INDEPENDENT EXAMINER**

Nelson Gilmour Smith  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

## **YOKER EVANGELICAL CHURCH**

### **ELDERSHIP REPORT FOR THE YEAR ENDED 31 MARCH 2024**

#### **OBJECTIVES AND ORGANISATIONAL STRUCTURE**

The objects of the Church are the preaching and teaching of the Gospel and the Scriptures to old and young, and of the doctrines of the Church.

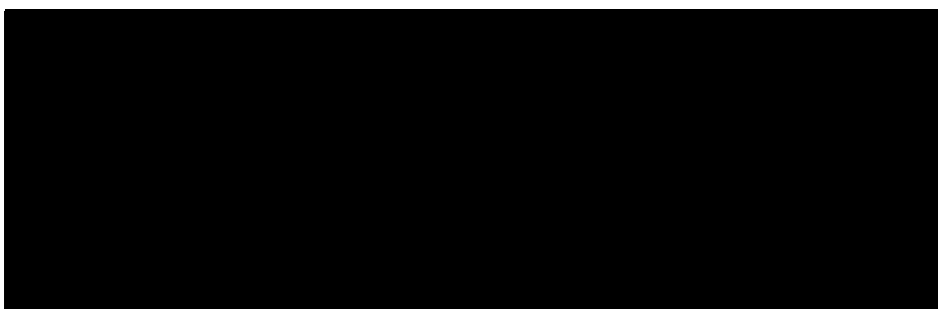
At the Annual General Meeting of the Church the membership elect or re-elect a Pastor, Administrator, Treasurer, and the Eldership consisting of these Office Bearers and not less than three other members. With regard to the office of Pastor, re-election will be assumed, without any formal decision to that effect, unless the members or the serving Pastor give notice of their unwillingness to support re-election, for whatever reason, and such notice shall be given at least six months previously at a meeting of the Church.

The Elders take all decisions concerning the Church. Day to day pastoral care is delegated to the Pastor, [REDACTED]. The existing elders are responsible for the induction and training of new elders.

#### **LEGAL AND ADMINISTRATION DETAILS**

Yoker Evangelical Church is governed by a Constitution last amended on October 2019. A Scottish Charitable Incorporated Organisation (SCIO) was incorporated on 22 March 2023 (Yoker Evangelical Church, SC052428) and the assets of the Church were transferred to this as of 1 April 2024.

The Office holders set out below have held office during the whole of the period from 1 April 2023 to the date of this report unless otherwise stated.



#### **REVIEW OF FINANCIAL POSITION**

The Church had a surplus of £342,744 for the year (2023: deficit £9,689) and this has been transferred to reserves. The Church received legacies of £363,280 during the year. These have been designated for the renovation of the church building which started in April 2024. £23,946 was spent on the renovation in the year ended 31 March 2024. An additional £507k has been spent subsequent to the year end in the new SCIO and this spend has been paid for out of the legacies received, other reserves of the Church and donations in the new SCIO.

The principal source of funding is donations (including legacies)  
Both the level of activity and the year end financial position were satisfactory.

## YOKER EVANGELICAL CHURCH

### ELDERSHIP REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

In this past year we have continued to grow together. Much of this year has been focused on planning our renovation; to improve the building, increase our capacity and fix various roof and structural problems. We had a huge shortfall in funds for the work required but were hugely blessed by a large bequest which makes our plans viable, the work will begin in April 2024.

Though our building is important, we remember that our focus remains to love and serve our community and one another as we grow together with Jesus. We meet on Sundays to Worship God and to be challenged and encouraged by the Bible. Our other midweek ministries continue to help Christians to grow in their relationship with God, as well as to proclaim the good news of Jesus to those who do not yet follow him.

Below our ministries are grouped into two categories.

#### Church Discipleship Ministries:

- Sunday Morning Worship Service with Sunday School for children
- Sunday 5pm Service with meal together afterwards.
- Midweek Meeting – This is either a Prayer Meeting or Visiting Speaker.
- Saturday Conferences – once a month through the winter.

We continue to encourage more informal discipleship. Encouraging people to meet with friends to study the Bible and pray.

#### Community focused ministries

As a church we want to tell people about Jesus at the same time as being a positive presence in the community. The ministries with this focus are:

- Café Emmaus
- The Women's Meeting
- Church Youth
- A Toddler Group called 'Noah's Ark'.
- School Chaplaincy - Knightswood Secondary and Clyde Primary

All of this we do for the Glory of God and for the good of Yoker and the World.



## **YOKER EVANGELICAL CHURCH**

### **ELDERSHIP REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

#### **ELDERSHIP RESPONSIBILITIES FOR THE ACCOUNTS**

The Eldership are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Church and of the surplus or deficit of the Church for that year. In preparing the accounts, the Eldership are required to:

- Select suitable accounting policies and apply these consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the Church will continue to operate.

The Eldership are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safe-guarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

#### **RISK MANAGEMENT**

The Eldership has assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Church and are satisfied that systems are in place to mitigate our exposure to the major risks.

#### **INVESTMENT POLICY**

The Eldership has considered the most appropriate policy for investing funds and has found that an interest bearing deposit account gives the level of security and flexibility that the charity currently requires.

#### **RESERVES POLICY**

The Eldership has established a policy whereby the surplus on the General Account, the Missionary Account and the Special Purposes Account should be disbursed each year. The decision as to how the funds should be disbursed is taken at the Annual General Meeting. The Eldership believes that they have sufficient regular income to support the core activities of the Church. Monies received in excess of this allow the Church to support missionary work throughout the world.

The free reserves (excluding amounts invested in fixed assets and those designated for other purposes) of the Charity amount to £32,822 (2023: £67,912).

**YOKER EVANGELICAL CHURCH****ELDERSHIP REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024****INDEPENDENT EXAMINER**

[REDACTED] was appointed as Independent Examiner for the ensuing year.

Approved by the Eldership on 11 November 2024 and signed on their behalf by:

[REDACTED]

Elder and Trustee

[REDACTED]

## INDEPENDENT EXAMINERS' REPORT TO THE ELDERS

YEAR ENDED 31 MARCH 2024

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I report on the financial statements of the charity for the year ended 31 March 2024 which are set out on pages 7 to 13

**Respective responsibilities of elders and examiner**

The charity's elders 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 charity's elders 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 elders 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


1. which gives me reasonable cause to believe that in any material aspect 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 8 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 financial statements to be reached.



Independent Examiner  
Nelson Gilmour Smith  
53 Bothwell Street  
Glasgow  
G2 6TB

12/11/24



## YOKER EVANGELICAL CHURCH

Statement of Financial Activities  
For the year ended 31 March 2024

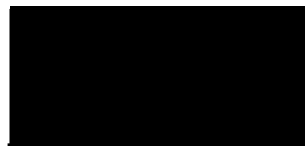
	Note	Unrestricted Funds		Restricted Funds	2024 Total Funds £	2023 Total Funds £
		General £	Other funds £	Funds £		
<b>Income and Expenditure</b>						
<b>Income and endowments from:</b>						
Donations		58,564	13,575	-	72,139	76,203
Legacies		-	363,280	-	363,280	25,000
Interest		-	5,744	-	5,744	834
Other		-	-	-	-	-
<b>Total incoming resources</b>		<b>58,564</b>	<b>382,599</b>	<b>-</b>	<b>441,163</b>	<b>102,037</b>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Direct charitable activity	4	21,762	75,637	-	97,399	110,766
Support costs	5	1,020	-	-	1,020	960
<b>Total resources expended</b>		<b>22,782</b>	<b>75,637</b>	<b>-</b>	<b>98,419</b>	<b>111,726</b>
<b>Net incoming/(outgoing) resources for year</b>						
		35,782	306,962	-	342,744	(9,689)
<b>Net transfers between funds</b>		<b>(70,872)</b>	<b>70,872</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(35,090)</b>	<b>377,834</b>	<b>-</b>	<b>342,744</b>	<b>(9,689)</b>
<b>Fund balances brought forward at beginning of year</b>						
		67,912	286,460	-	354,372	364,061
<b>Fund balances carried forward at end of year</b>						
		<b>32,822</b>	<b>664,294</b>	<b>-</b>	<b>697,116</b>	<b>354,372</b>

## YOKER EVANGELICAL CHURCH

**Balance Sheet**  
**As at 31 March 2023**

	<u>Note</u>	2024	2023
		£	£
<b>Fixed assets</b>	6	184,314	165,964
<b>Current assets</b>			
Debtors	7	10,619	13,607
Cash at bank and in hand		<u>503,430</u>	<u>175,761</u>
		514,049	189,368
<b>Creditors due &lt; 1Year</b>			
Creditors	8	<u>1,247</u>	<u>960</u>
<b>Net current assets</b>		512,802	188,408
<b>Net assets</b>		<u>697,116</u>	<u>354,372</u>
<b>FINANCED BY:-</b>			
<b>Unrestricted Fund</b>			
Other Funds			
- Fixed Asset	10	184,314	165,964
- Other	10	479,980	120,496
General Fund		<u>32,822</u>	<u>67,912</u>
		697,116	354,372
<b>Restricted Funds</b>	9		
New Building Fund		-	-
		<u>697,116</u>	<u>354,372</u>

Approved by the Eldership on 11 November 2024 and signed on their behalf by



Treasurer

## YOKER EVANGELICAL CHURCH

### Notes to the Accounts

Year ended 31 March 2024

#### 1. General information

The charity is an unincorporated organisation for public benefit registered as a charity in Scotland. The address of charity is 2420 Dumbarton Road, Glasgow, G14 0QL

#### 2 Statement of Compliance

The financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(Charities SORP (FRS102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### 3 Accounting Policies

##### (a) Going concern

A Scottish Charitable Incorporated Organisation (SCIO) was incorporated on 22 March 2023 (Yoker Evangelical Church, SC052428) and the assets of the Church were transferred to this SCIO as of 1 April 2024.

##### (b) Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.  
- No cash flow statement has been presented for the charity

##### (c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### (d) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can readily be measured.

##### (e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all investment management costs.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs relating to governance of the charity apportioned to charitable activities. Governance costs comprise the independent examination, legal advice for Trustees, costs associated with constitutional and statutory requirements and strategic management throughout the year.

## YOKER EVANGELICAL CHURCH

## Notes to the Accounts (Continued)

Year ended 31 March 2024

## 3 Accounting Policies (continued)

## (f) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

## (g) Fixed Assets

Buildings constructed on leasehold land are included at cost and depreciated over the shorter of 50 years and the remaining life of the lease. Historically equipment and furniture have been written off to the income and expenditure account in the year of acquisition. In future all additions over £1,000 will be capitalised.

## (h) Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets on a straight-line basis over their estimated useful lives. Depreciation has been charged as follows:

Leasehold Building	2%
Furniture & fittings	20%

## (i) Pension costs

The charity provides for a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charge to the Statement of Financial Activity.

## 4. Direct Charitable Activity Expenditure includes:

	2024	2023
(All expenditure relates to one activity)	£	£
Gifts (see note 12)	12,728	12,407
Speakers & Singers	2,743	3,277
Eldership remuneration	-	-
Pastor's salary G Ferguson	35,045	31,626
Pastor's pension	1,006	949
Pastor's Assistant's salary E Goodall	9,105	25,301
Pastor's Assistant's pension	273	759
Administrator's salary J Brown	6,997	6,597
Employers NI	-	636
Electricity	5,980	3,384
Repairs	312	364
Depreciation	5,596	5,596

The average number of employees during the year was 2.5 (2023: 3).

No employee received remuneration of more than £60,000.

Members of the Eldership do not receive remuneration for services rendered as Elders.

Remuneration is paid to the Pastor, Pastor's Assistant, Administrator and members of the Eldership for pastoral and administrative services provided (see above).

## YOKER EVANGELICAL CHURCH

Notes to the Accounts (Continued)  
Year ended 31 March 2024

		2024 £	2023 £
5.	<b>Support costs</b>		
	Independent examination fee	1,020	960
	Accountancy fee	-	-
		<u>1,020</u>	<u>960</u>
6.	<b>Fixed Assets</b>		
	Leasehold buildings		
	New Building/ Extension £	Renovation £	Furniture & Fittings £
			Total £
	Cost		
	As at 1 April 2023	279,815	-
	Additions	-	23,946
	As at 31 March 2024	<u>279,815</u>	<u>23,946</u>
	Depreciation		
	As at 1 April 2023	113,851	-
	Charge for year	5,596	-
	As at 31 March 2024	<u>119,447</u>	<u>2,593</u>
	Net book value at 31 March 2024	<u>160,368</u>	<u>23,946</u>
	Net book value at 31 March 2023	<u>165,964</u>	<u>-</u>
7.	<b>Debtors</b>	2024 £	2023 £
	Amounts due within one year:		
	Income Tax Receivable	<u>10,619</u>	<u>13,607</u>
8.	<b>Creditors</b>		
	Amounts due within one year:		
	Independent examination fee	1,020	960
	Pension	227	-
		<u>1,247</u>	<u>960</u>

## YOKER EVANGELICAL CHURCH

Notes to the Accounts (Continued)  
Year ended 31 March 20249. Restricted funds  
2024

	Balance @ 31 Mar 2023 £	Income £	Expenditure £	Transfers £	Balance @ 31 Mar 2024 £
New Building fund	-	-	-	-	-
<b>2023</b>	Balance @ 31 Mar 2022 £	Income £	Expenditure £	Transfers £	Balance @ 31 Mar 2023 £
New Building fund	-	-	-	-	-

10. Unrestricted funds  
2024

	Balance @ 31 Mar 2023 £	Income £	Expenditure £	Transfers £	Balance @ 31 Mar 2024 £
<b>Fixed Asset funds</b>					
Extension	22,256	-	(1,712)	-	20,544
New Building	143,708	-	(3,884)	-	139,824
Renovation	-	-	-	23,946	23,946
	<u>165,964</u>	<u>-</u>	<u>(5,596)</u>	<u>23,946</u>	<u>184,314</u>
<b>Other funds</b>					
McGregor Trust	459	-	-	-	459
Building maintenance	13,731	120	(312)	-	13,539
Special purposes	-	734	(818)	84	-
Missionary	-	2,945	(11,529)	8,584	-
Media Ministry	147	6	(23)	-	130
Prizes	-	70	(201)	131	-
Social functions	-	6,099	(2,520)	(3,579)	-
Sunday School project	-	225	-	(225)	-
Miss Gibson Bequest	-	-	-	-	-
Salary	267	-	(41,270)	41,003	-
Inland revenue	-	-	(10,928)	11,155	227
Unused legacy	-	369,024	-	(369,024)	-
Renovation Fund	90,892	915	-	373,818	465,625
Children's Mission	-	-	-	-	-
Women's meeting	-	1,439	(1,370)	(69)	-
Sunday School	-	188	(412)	224	-
Special projects	15,000	-	-	(15,000)	-
Café Emmaus	-	519	(474)	(45)	-
Noah's Ark	-	315	(184)	(131)	-
	<u>120,496</u>	<u>382,599</u>	<u>(70,041)</u>	<u>46,926</u>	<u>479,980</u>
<b>General Fund</b>	<u>67,912</u>	<u>58,564</u>	<u>(22,782)</u>	<u>(70,872)</u>	<u>32,822</u>
	<u>354,372</u>	<u>441,163</u>	<u>(98,419)</u>	<u>-</u>	<u>697,116</u>

## YOKER EVANGELICAL CHURCH

Notes to the Accounts (Continued)  
Year ended 31 March 202410. Unrestricted funds  
2023

	Balance @ 31 Mar 2022	Income	Expenditure	Transfers	Balance @ 31 Mar 2023
	£	£	£	£	£
<b>Fixed Asset funds</b>					
Extension	23,968	-	(1,712)	-	22,256
New Building	147,592	-	(3,884)	-	143,708
Fixtures & fittings	-	-	-	-	-
	<u>171,560</u>	<u>-</u>	<u>(5,596)</u>	<u>-</u>	<u>165,964</u>
<b>Other funds</b>					
McGregor Trust	459	-	-	-	459
Building maintenance	13,995	100	(364)	-	13,731
Special purposes	-	417	(562)	145	-
Missionary	-	3,082	(10,930)	7,848	-
Media Ministry	147	-	-	-	147
Prizes	77	60	(250)	113	-
Social functions	-	4,238	(4,616)	378	-
Sunday School project	269	-	(336)	67	-
Miss Gibson Bequest	14,842	-	-	(14,842)	-
Salary	267	-	(50,491)	50,491	267
Inland revenue	369	-	(15,309)	14,940	-
Unused legacy	-	25,834	-	(25,834)	-
New Building fund	82,388	40	-	8,464	90,892
Children's Mission	-	-	-	-	-
Women's meeting	-	1,408	(1,408)	-	-
Sunday School	-	194	(194)	-	-
Special projects	15,000	-	-	-	15,000
Café Emmaus	-	903	(606)	(297)	-
Noah's Ark	-	347	(347)	-	-
	<u>127,813</u>	<u>36,623</u>	<u>(85,413)</u>	<u>41,473</u>	<u>120,496</u>
<b>General Fund</b>	<u>64,688</u>	<u>65,414</u>	<u>(20,717)</u>	<u>(41,473)</u>	<u>67,912</u>
	<u>364,061</u>	<u>102,037</u>	<u>(111,726)</u>	<u>-</u>	<u>354,372</u>

The **Fixed Asset Funds** were set up to allocate within reserves an amount equal to the net book value of charity's fixed assets as in the opinion of the elders these are non distributable.

## YOKER EVANGELICAL CHURCH

Notes to the Accounts (Continued)  
Year ended 31 March 202411 Analysis of Net Assets Between Funds  
2023

	Fixed Assets £	Net Current Assets £	Current Liabilities £	Total 2024 £
Unrestricted- General	-	34,069	(1,247)	32,822
- Other Funds	184,314	479,980	-	664,294
Restricted	-	-	-	-
	<u>184,314</u>	<u>514,049</u>	<u>(1,247)</u>	<u>697,116</u>

## 2023

	Fixed Assets £	Net Current Assets £	Current Liabilities £	Total 2023 £
Unrestricted- General	-	65,597	(960)	64,637
- Other Funds	165,964	128,173	-	294,137
Restricted	-	-	-	-
	<u>165,964</u>	<u>193,770</u>	<u>(960)</u>	<u>358,774</u>

## 12 Gifts

During the year the following gifts were made:

	2024 £
<i>General Account</i>	
Flowers	55
<i>Special Purpose Account</i>	
Gift -Ewan & Pamela Goodall	337
Bibles for Hannah and Shona	34
Baptismal Gifts	37
Specific Gifts	410
<i>Missionary Account</i>	
Christian Aid	200
Glasgow City Mission	650
Hope Church Aviemore	2,000
Hope for Glasgow	2,060
Mercy Ships UK	520
OMF - M&J Paterson	3,119
Open Air Mission	100
Torch Trust	650
D Malcom - Turkey	130
YFC - Miss S Blair Support	2,100
<i>Prizes</i>	
Christmas Party Gifts	201
Total c/f	<u>12,603</u>



## YOKER EVANGELICAL CHURCH

Notes to the Accounts (Continued)  
Year ended 31 March 2024

## 12 Gifts (continued)

During the year the following gifts were made:

	2024 £
Total b/f	12,603
<i>Women's Meeting</i> Gifts	60
<i>Noah's Ark Baby &amp; Toddler Group</i> Christmas Gifts	65
	<u>12,728</u>