



The Congregation of Christ Church Glasgow

Trustees' Annual Report

For the year ended 31 December 2025



The Congregation of Christ Church Glasgow

Scottish Charity Number: SC052767

7 Falcon Terrace

Glasgow

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Charity Trustees

1. Jonathan de Groot (Minister)
2. Neil Brownlee (Elder) – (Resigned on 24/02/2026)
3. Andrew McIntyre (Elder)
4. Neil Longwe (Elder) – (Appointed on 24/02/2026)
5. Cieran House (Deacon) – (Appointed on 24/02/2026)
6. Mark Neilly (Deacon) – (Appointed on 24/02/2026)

Bankers

Bank of Scotland Plc
The Mound
Edinburgh
EH1 1YZ

Independent Examiner

David Nicholls FCCA
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 continues to be involved in 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:

- One new Elder and two Deacons were ordained into leadership of the church (all of whom are Trustees) while one existing Elder (a Trustee) and Deacon resigned office.
- Elders (Kirk Session) and Deacons (Deacons' Court) met regularly throughout the year to ensure continued pursuit of our stated aims and to make plans for future growth and development.
- Two Membership Classes took place and six new members were added. Two members transferred elsewhere, giving a total membership of thirty nine at the end of 2025.
- A new Treasurer was appointed to oversee the finances of the charity including both the congregation of Christ Church Glasgow and the new congregation, Merchant City Church.
- Merchant City Church commenced public worship in early 2025 led by two Ministers (both Elders of Christ Church Glasgow / Elders of the charity) and officially launched in August 2025. Merchant City have seen slow but steady growth throughout 2025.
- Community Groups met weekly to encourage Christian growth and provided the context for members to be known, loved and cared for.
- The church was accepted as a 'Training Church' by the Free Church of Scotland and employed a Minister in Training (part funded by the Free Church) on a part-time basis for two years.
- We continued to operate a weekly Creche and Sunday School for children aged 0-11 which is supported by volunteers and coincides with our church service. A new group was established for the increasing number of children.
- A youth group for teenagers met monthly.

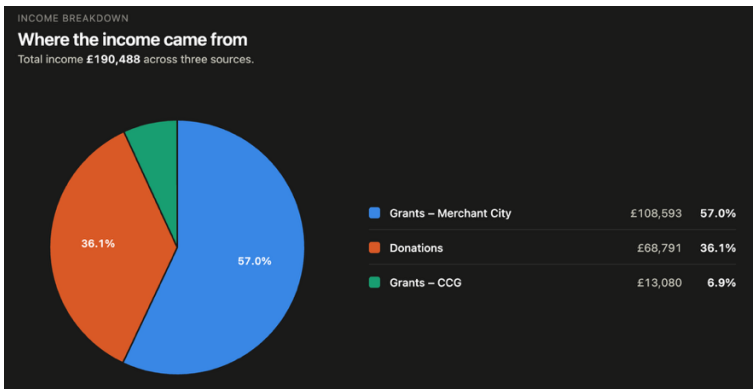
- Members have volunteered time in a local High School to lead assemblies and a weekly Scripture Union group along with a Christian Focus week at Easter and Christmas.
- Monthly breakfasts for men and for women provided the opportunity to grow spiritually and build stronger relationships amongst members.
- Occasional Sunday socials encouraged connection between all ages of members and enabled an invite for others to join.
- A Parent and Toddler group was successfully established to serve the families in our community and welcome them into the life of our church.
- The Merchant City Church ran an event to welcome and seek to befriend the many international students who come to our city.
- New websites were built for Christ Church Glasgow and Merchant City Church to better communicate our work and reach out to more people across our city.
- A free Christmas Community Meal was organised to invite, welcome, befriend and support some of the many vulnerable people in our community.
- 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 family were in Scotland on home assignment for the majority of 2025.
- The church continued to support the work of Comfort International, a Scottish Christian charity working in Rwanda, Congo, Burundi, South Sudan and Uganda.
- While still being a relatively new church seeking to establish another new church, the Trustees are conscious of the financial challenges we continue to face as we build up our own charity as well as try to expand our work.

Financial Review

Financial Review

For the year ended 31 December 2025, the charity generated a surplus of £44,405 (2024: £37,438), total reserves stood at £81,843 (2024: £37,438) of which £4,215 (2024: £14,771) were unrestricted.

Analysis of income for the year



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 2025, ordinary expenditure for 3 months amounts to £35,231. At 31 December 2025, the charity held unrestricted free reserves of £4,215. 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 with own charity status and bank account.
- Mobilising members to serve our existing ministries on Sundays and throughout the week in order to welcome more people from our community into our church.
- Investing in current projects such as our Parent and Toddler group to better serve families in our community.
- Planning outreach events to encourage people to explore the Christian faith and enable us to respond to their questions.
- Utilising the building we occupy as a hub for local people to meet spiritual and social needs in our wider community.
- Developing our partnerships and support of organisations whose aims are compatible with the congregation's objectives such as Friends International, Comfort International, Overseas Missionary Fellowship International and Hope for Addiction.

Declaration

Signed on behalf of the charity trustees:

Jonathan de Groot

Print name

Jonathan de Groot

Designation

Trustee

Date

14/09/2026

Independent Examiner's Report

Report to the trustees/members of	The Congregation of Christ Church Glasgow
Registered charity number	SC052767
Accounts of the charity for the period	1 January 2025 to 31 December 2025
Set out on pages	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: 15/09/2026

David Nicholls FCCA

Fellow of Association of Chartered Certified Accountants

Brett Nicholls Associates

Herbert House, 24 Herbert Street, Glasgow, G20 6NB

The Congregation of Christ Church Glasgow

SC052767

Receipts and payments accounts

For the period
from

1 January 2025

to

31 December 2025

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 £
A1 Receipts						
Donations	55,135	13,680	-	-	68,815	48,594
Legacies	-	-	-	-	-	-
Grants	13,080	108,593	-	-	121,673	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	-	-	-	-	-	-
	-	-	-	-	-	-
A1 Sub total	68,215	122,273	-	-	190,488	109,710
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	68,215	122,273	-	-	190,488	109,710
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	78,771	67,312	-	-	146,083	71,372
Grants and donations	-	-	-	-	-	900
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	78,771	67,312	-	-	146,083	72,272
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	78,771	67,312	-	-	146,083	72,272
Net receipts / (payments)	(10,556)	54,961	-	-	44,405	37,438
A5 Transfers to / (from) funds						
	-	-	-	-	-	-
Surplus / (deficit) for year	(10,556)	54,961	-	-	44,405	37,438

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	14,771	22,667	-	-	37,438	-
	Surplus / (deficit) shown on receipts and payments account	(10,556)	54,961	-	-	44,405	37,438
						-	
						-	
	Cash and bank balances at end of year	4,215	77,628	-	-	81,843	37,438
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	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
	Total	-	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	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
	Total	-	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	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
	Total	-	-	-

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

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

Signature*

Print Name

Date of approval

Jonathan de Groot

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Jonathan de Groot

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14/09/2026

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

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

C6 Other information	In the year ended 31 December 2025, total donations made by the trustees to the charity amounted to £10,900 (also stated in note C5). These were made throughout the year by a number of trustees.
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Analysis of receipts and payments

	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 £
Hope Church Coatbridge					-	30,037
Other Donations	55,135	13,680			68,815	18,557
					-	-
					-	-
Total	55,135	13,680	-	-	68,815	48,594

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	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Christ Covenant Church			-	5,512
Holyrood Evangelic Merchant City Church	-	1,428	1,428	-
Lookout MOU	8,680	9,782	18,462	2,322
Free Church of Scotland	4,400	97,383	101,783	50,917
First Pres Church Planters			-	2,315
B Brigs			-	50
Total	13,080	108,593	121,673	61,116

	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 £
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

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	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 £
FCOS - Ministry Levy	35,880				35,880	19,390
FCOS - Minister Housing Allowance	8,077				8,077	5,636
Falcon Terrace Utilities	2,076				2,076	3,461
FCOS - Admin Levy	5,160				5,160	2,919
FCOS - Presbytery	555				555	700
FCOS - Minister in Training Salary	2,451				2,451	4,055
Minister in Training Expenses	365				365	277
Administrator Salary	0				-	540
Office and Administration	2,013				2,013	448
Child & Youth Ministry	43				43	232
Hospitality and Travel	470				470	273
Training & Development	13				13	50
FCOS - Charges	0				-	91
FCOS - Merchant City - Ministry Levy & Housing Allowance		30,855			30,855	26,019
Merchant City - Premises, Resources and Equipment		34,319			34,319	2,576
Merchant City - Hospitality and Travel		2,138			2,138	4,670
Other Expenses	178				178	35
Total	78,771	67,312	-	-	146,083	71,372

Additional analysis (2)

5 Breakdown of unrestricted funds

	General	N/A	N/A	N/A	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	55,135				55,135	45,944
Legacies					-	-
Grants	13,080				13,080	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					-	-
Sub total	68,215	-	-	-	68,215	53,778
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	68,215	-	-	-	68,215	53,778
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	77,571				77,571	38,107
Grants and donations					-	900
Governance costs:					-	-
Audit / independent examination	1,200				1,200	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	78,771	-	-	-	78,771	39,007
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	78,771	-	-	-	78,771	39,007
Net receipts / (payments)	(10,556)	-	-	-	(10,556)	14,771
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(10,556)	-	-	-	(10,556)	14,771

Nature and purpose of funds

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

The Congregation of Christ Church Glasgow

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

	Merchant City	N/A	N/A	N/A	Total restricted funds	Total restricted funds last period
Receipts						
Donations	13,680				13,680	2,650
Legacies					-	-
Grants	108,593				108,593	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					-	-
Sub total	122,273	-	-	-	122,273	55,932
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	122,273	-	-	-	122,273	55,932
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	67,312				67,312	33,265
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	67,312	-	-	-	67,312	33,265
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	67,312	-	-	-	67,312	33,265
Net receipts / (payments)	54,961	-	-	-	54,961	22,667
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	54,961	-	-	-	54,961	22,667

Nature and purpose of funds

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