

Toryglen Church of Scotland

Accounts

for

Year ended 31st December 2025

Congregation No: 161037

Charity No: SC009399

Toryglen Church of Scotland 22 Glenmore Ave Toryglen Glasgow G42 0EH

Toryglen Church of Scotland

Reference and Administrative Information

Charity Name: Toryglen Church of Scotland

Charity Registration Number: SC009399

Congregation Reference Number: 161037

Church Address: 22 Glenmore Avenue
Toryglen
Glasgow
G42 0EH

Contact Details: c/o Mr Robin Bulmer
17 Parklee Drive
Carmunnock
Glasgow
G76 9AS

Trustees:

Rev Peter Gardner, Interim Moderator
Mr David Smith, Assessor Elder
Mr Robin Bulmer, Assessor Elder

Principal Office-Bearers:

Minister:	Vacant
Interim Moderator:	Rev Peter Gardner
Mission Pioneer:	Vacant
Session Clerk:	Vacant
Treasurer:	Mr Robin Bulmer

Independent Accounts Examiner: Mr Ian Steven Smith
33 Kippen Drive
Glasgow
G76 8JG

Principal Bankers: Clydesdale Bank PLC
21 Kilmarnock Road
Glasgow
G41 3YW

Toryglen Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document:

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form)

Recruitment and Appointment of Trustees:

Members of the Kirk Session are the 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 Presbytery. In the absence of appropriate individuals, as at present, the Interim Moderator and Assessor Elders have been appointed by Presbytery.

Organisational Structure:

The Kirk Session which meets nine times a year is responsible for spiritual affairs within the church and the financial management of its affairs. Certain responsibilities are delegated to the Finance Committee, Social Committee and the Property Committee as appropriate.

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 co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services:

Sunday mornings at 10:30am

Achievements and Performance:

The aims of the Kirk Session for Toryglen Parish Church in 2025 were to sustain the small Church of Scotland community in Toryglen and enable the development of the mission of Christ in this Parish.

The weekly diet of Sunday worship had been suspended in December 2024, as agreed by the Presbytery of Glasgow but the church believed that it was vital to continue offer to hospitality to the people of Toryglen, and for the 'People of God' to be present in the Parish, keeping the Church open on Sundays and whenever possible. With exemplary faithfulness, the small group of people who gather on Sunday morning have kept the church open, have welcomed numerous people from surrounding community, offering hospitality, a listening ear and, week by week, have prayed for Toryglen and the Church. A mid-week bible study was started in the autumn, with the aim of deepening faith and develop discipleship among those who dropped by on Sunday mornings.

The Church continues to enable other groups to use the Sanctuary for worship, with a Zimbabwean Church meeting on Sunday afternoons and a monthly praise concert, Revelation Rooms, which was held on Friday evenings. By the close of the year the praise concert had outgrown the space and have moved on to a larger venue. Middlefield School, which sits adjacent to the Church, regularly uses the church as additional space to work with individual students.

Throughout the year, work on maintaining and improving the Church buildings has been ongoing. The toilets have been reordered, creating accessible toilet facilities. Fire escape doors and routes have been brought up to standard. The sound system in the church was upgraded and a gradual renovation of the wooden floor of the church has been initiated.

The Kirk Session continue to let the Halls to Sanctuary Scotland, with the General Trustees of the Church of Scotland acting as landlord. During discussions over the union with Rutherglen Stonelaw (see below), it came to light that, under terms of the lease, Sanctuary Scotland have full maintenance responsibilities for the Halls. The General Trustees expressed various concerns about this and they and the Session have sought a professional, objective view of the conditions of the Church and Hall, with reports awaited.

Throughout the year, the Church has continued to maintain good working relationships with Cornerstone, a community project that works from the Hall, and Sanctuary Scotland. The Session provides administrative capacity and, when possible, limited financial support of Cornerstone. The Session is grateful that Sanctuary Housing continues to help maintain the church building and its sizeable grounds around the property. The service and support that Cornerstone provides to the local community is not only vital to Toryglen, it creates a wonderful opportunity for the Church to develop relationships, which is part of the Church's mission among the people of this parish.

Throughout the year, the Kirk Session, with the active support of the Presbytery of Glasgow, has been exploring possible partnerships with Churches within the denomination, in order to provide good oversight, stable leadership and develop resources for worship of God and the expression of the love of Christ for the people of Toryglen. There is room for this to happen within the structure of the Presbytery Mission Plan and after a nine-month long dialogue, it was proposed that the congregation of Rutherglen Stonelaw would unite with Toryglen. The two congregations share a common culture of worship and practice of mission, therefore it was hoped that this would be an easy process and would provide the stable leadership and bring new resources for mission in this parish and provide opportunities for development and mission for the Stonelaw Church community. It was only in November that the Session heard that this proposed union of the two churches would not be going ahead. The year ended with the Session and the small congregation taking time to reflect and consider how best to achieve our aims in 2026.

Despite the great challenges and discouragement that the wee church in Toryglen have faced this year, the achievements listed above have only been possible because of the constant faithfulness God and the dedication of the small group of volunteers, who generously give their time and energy to the nurture of the Kingdom of God in this parish.

Toryglen Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

Financial Review:

Total ordinary receipts for 2025 of £1,594 were £2,800 less than in 2024. Total of all receipts of £21,675 included reimbursement of £16,405 from the CFF Revenue Fund to meet fabric repairs, including insurance and utility costs from previous years and £3,676 rental income from outside organisations.

Total payments of £31,665 resulted in an annual deficit of £9,990. The GtoG allocation of £8,042 was fully met as were Presbytery Dues of £199. Building costs amounted to £21,980 including insurance and utility costs; this was £135 more than in 2024.

Gas and electricity meters continue to be shared with Sanctuary Housing, who lease the Halls and reimburse a proportion of the costs of utility bills. In 2025 the charges to the church amounted to £4,222 which represented 25% of all charges.

The centrally managed Revenue Fund benefited from rental income of £12,540 from our Manse. Investment income to the Fund amounted to £6,392. As noted above the same fund provided £16,405 to meet property costs with further detail shown in the appendix on page 11.

Taking account of all of the above the General Fund now stands at £12,812 compared to £22,802 at the end of 2024 and the Revenue Fund at £40,813 compared to £41,401 at the end of 2024. No other 'local funds' are held.

Reserves Policy:

It is the Trustees' policy to hold reserves at no less than six months expenditure including designated funds. At the year end, the General Fund balance of £12,812, not including £6,722 eligible to be drawn down from the Revenue Account to meet utility charges for 2025. Overall this represents more than 12 months expenditure in relation to the 2026 forecast, and is therefore regarded by the Trustees as adequate.

Statement of Trustees' Responsibilities:

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Signed Peter Gardner

Rev Peter Gardner
Interim Moderator

Date: March 9 2026

Toryglen Church of Scotland

SC009399

Independent Examiner's Report to the Trustees of Toryglen Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity 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) (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

An 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:
 - (i) 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
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 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 proper understanding of the accounts to be reached.

Signed Ian Steve Smith

Ian S Smith
33 Kippen Drive
Glasgow
G76 8JG

Date: March 10 2026

Toryglen Church of Scotland

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 20245 £	Total Funds 2024 £
	Note					
<u>Receipts</u>						
Donations	3	771.76	-	-	771.76	3,346.45
Legacies		-	-	-	-	-
Activities for Generating Fund		-	-	-	-	-
Weddings & Funerals		-	-	-	-	-
Bank & Deposit Interest		822.54	-	-	822.54	1,047.64
#		1,594.30	-	-	1,594.30	4,394.09
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Reimbursement from General Fund	16,404.97	-	-	-	16,404.97	21,820.44
Income per outside organisations		3,676.00	-	-	3,676.00	1,064.00
		20,080.97	-	-	20,080.97	22,884.44
Total Receipts		21,675.27	-	-	21,675.27	27,278.53
<u>Payments</u>						
Costs of generating funds	4	-	-	-	-	-
Charitable activities	4	31,665.26	-	-	31,665.26	27,938.77
Total Payments		31,665.26	-	-	31,665.26	27,938.77
Excess/(Deficit) of Receipts over Payments for the year before transfers		(9,989.99)	-	-	(9,989.99)	(660.24)
<u>Transfers To/(From)</u>						
(Deposit Account) / General Fund		(10,000.00)	-	-	(10,000.00)	(3,000.00)
General Fund / (Deposit Account)		10,000.00	-	-	10,000.00	3,000.00
		-	-	-	-	-
Excess/(Deficit) of Receipts over Payments for the year		(9,989.99)	-	-	(9,989.99)	(660.24)

Toryglen Church of Scotland

Statement of Balances

At 31st December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<u>Bank & Cash Balances</u>					
Bank balances brought forward:					
Bank Current Account (Ordinary)	4,084.11	-	-	4,084.11	2,723.84
Short Term Deposits	18,717.83	-	-	18,717.83	20,738.34
Petty Cash	-	-	-	-	-
	<u>22,801.94</u>	<u>-</u>	<u>-</u>	<u>22,801.94</u>	<u>23,462.18</u>
Movement in year:					
Excess of receipts over payments for the year:					
Bank Current Account (Ordinary)	(749.94)	-	-	(749.94)	1,360.27
Short Term Deposits	(9,240.05)	-	-	(9,240.05)	(2,020.51)
Petty Cash	-	-	-	-	-
	<u>9,989.99</u>	<u>-</u>	<u>-</u>	<u>9,989.99</u>	<u>(660.24)</u>
Bank balances carried forward:					
Bank Current Account (Ordinary)	3,334.17	-	-	3,334.17	4,084.11
Short Term Deposits	9,477.78	-	-	9,477.78	18,717.83
Petty Cash	-	-	-	-	-
	<u>12,811.95</u>	<u>-</u>	<u>-</u>	<u>12,811.95</u>	<u>22,801.94</u>
<u>Assets</u>					
Gift Aid Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Cost of repairs not yet billed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session on March 9 2026

For and on behalf of the Kirk Session

Signed Peter Gardner

Interim Moderator

Signed Robin Bulmer

Treasurer

Toryglen Church of Scotland

Year ended 31 December 2025

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration or reimbursement of expenses 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.

2. Movements in Funds

	At 1st Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
General Fund	22,801.94	5,270.30	31,665.26	16,404.97	12,811.95
Revenue Account Property Contr	-	16,404.97	-	(16,404.97)	-
	22,801.94	21,675.27	31,665.26	-	12,811.95
Restricted Funds					
None	-	-	-	-	-

Purpose of Unrestricted Funds

Designated The Trustees have set aside funds for the maintenance of the Church property
Fabric Fund

Purpose of Restricted Funds

There are no Restricted funds

Purpose of Endowment Funds

There are no Endowment funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	-	-	-	-	-
Gift Aid Donations	-	-	-	-	100.00
Tax on Gift Aid Donations	430.88	-	-	430.88	691.75
Ordinary Offerings (Open Plat	140.88	-	-	140.88	2,454.70
General Fund Other Offerings,	200.00	-	-	200.00	100.00
	771.76	-	-	771.76	3,346.45

Toryglen Church of Scotland

Year ended 31 December 2025

Notes to the Accounts

4. Analysis of Payments

Costs of generating funds

Offering Envelopes	-	-	-	-	-
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Charitable activities

GtoG Allocation	8,042.00	-	-	8,042.00	2,189.00
Presbytery Dues	199.00	-	-	199.00	596.00
Pulpit Supply	-	-	-	-	500.00
MDS Worker	-	-	-	-	30.00
Heating & Lighting	4,221.82	-	-	4,221.82	3,909.43
Insurance	2,332.09	-	-	2,332.09	2,185.38
Building Costs	15,425.94	-	-	15,425.94	15,750.36
Broadband	535.77	-	-	535.77	378.99
Printing, Stationary & Postage	62.70	-	-	62.70	73.80
Outreach	368.94	-	-	368.94	2,060.84
Travelling Expenses	477.00				
Telephone Expenses					164.97
Ordinary Miscellaneous Expen	-			-	100.00
	<u>31,665.26</u>	<u>-</u>	<u>-</u>	<u>31,188.26</u>	<u>27,938.77</u>

Other Payments

Purchase of Assets	-	-	-	-	-
Purchase of Investments	-	-	-	-	-

Total	<u>31,665.26</u>	<u>-</u>	<u>-</u>	<u>31,188.26</u>	<u>27,938.77</u>
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5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend in 5th and subsequent years £39,856.

6. Collections for Third

	2025	2024
	£	£
None	-	-
	<u>-</u>	<u>-</u>

