

*Scottish Charity No. SC038176*

# **Govanhill Free Church of Scotland**

Trustees' Report and Financial Statements  
*Year Ended 31 December 2024*

# Govanhill Free Church of Scotland

*Contents of the Financial Statements for the year ended 31 December 2024*

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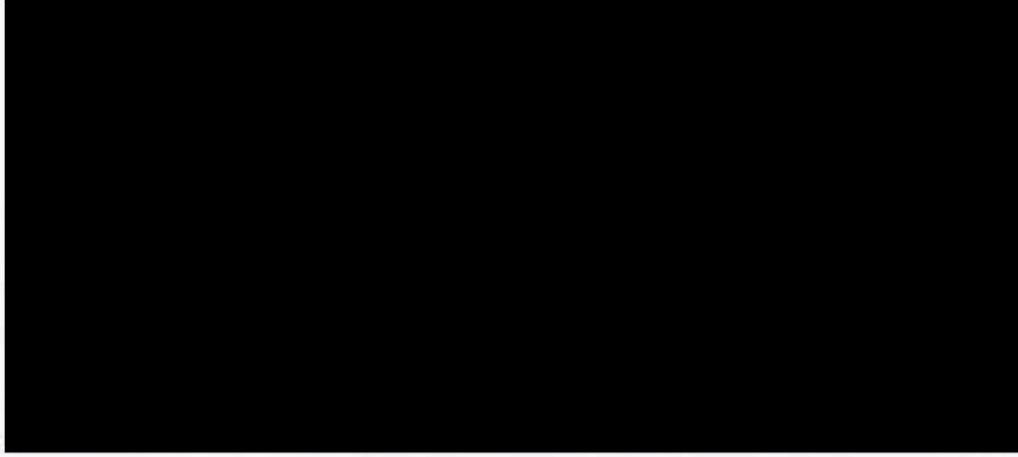
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# Govanhill Free Church of Scotland

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*Church Information for the year ended 31 December 2024*

## **Trustees**



## **Address**

26 Belleisle Street  
Glasgow  
G42 8HJ

[www.govanhillfreechurch.org](http://www.govanhillfreechurch.org)

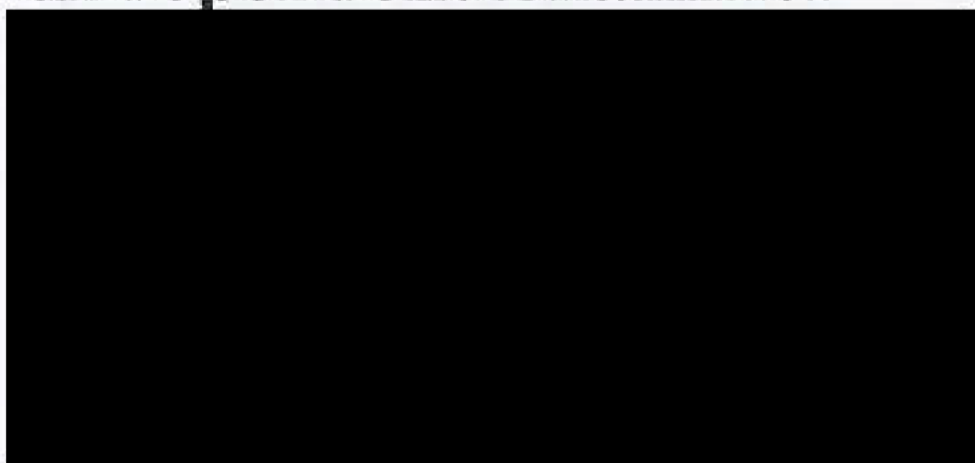
## **Bankers**

Clydesdale Bank  
Shawlands Branch  
21 Kilmarnock Road  
Glasgow  
G41 3YW

## **Solicitors**

Balfour & Manson  
54-66 Frederick Street  
Edinburgh  
EH2 1LS.

## **Independent Examiner**



# Govanhill Free Church of Scotland

## *Report of the Trustees for the year ended 31 December 2024*

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The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

### **Status of Charity and Governing Document**

Govanhill Free Church of Scotland is established by Constitution. The church is a Scottish Charity (No. SC038176).

### **Aims and Affiliation**

The [Free Church of Scotland](#) currently has over 100 congregations in Scotland, as well as 2 in London and 5 in North America, and sister Churches founded by mission work in India, Peru and South Africa. The Church also has a full time college 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.

Govanhill Free Church of Scotland is a congregation of the national Free Church of Scotland working towards the common aims set out above. It is a Presbyterian church adhering in its worship and doctrine to the position of the Church of Scotland at the Reformation. The Free Church of Scotland has an explanatory document which explains the origins of the Church and which gives the historical background to the Church coming into being in 1843 and lists documents in which is embodied the constitution of the Church.

The congregation is authorised by the Church to have a minister paid from central funds of the Church.

The Church building and the Minister's manse 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

### **Trustees and Office Bearers**

The church is Presbyterian in government and its day to day running is undertaken by the Elders (the Kirk Session) and the Deacons (the Deacons' Court). 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 congregations. {It is accepted practice for the Minister and Elders to also be in membership of the Deacons' Court}. Under charity law the Deacons' Court are deemed to be the Trustees of the Congregation. (This is distinct from the role of congregational trustees responsible only for holding property in trust).

The Deacons' Court (the Trustees) who served during the year were as follows:-

#### ***Deacons' Court***

*Elders* [REDACTED]

#### **Congregational Trustees**

For holding Property – [REDACTED]

# Govanhill Free Church of Scotland

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*Report of the Trustees for the year ended 31 December 2024*

## **Appointment of Charity Trustees**

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, the church met regularly for worship and carried out various activities in pursuit of the above stated aims.

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: -

In relation to **congregational activities**:

- Continuation of a group for mothers and toddlers in cooperation with The Well Multicultural Advice Centre;
- Continuation of a community lunchtime drop-in
- Continuation of English classes for members of the local community in cooperation with The Well Multicultural Advice Centre following
- Continuing weekly multicultural worship
- Continuing development of the diaconal team to meet the practical needs of the congregation and wider community where possible
- Employing one part-time outreach worker to the local population, including the Roma community
- Letting the building for weekly activities run by Community Renewal, as well as one-off and short term activities run by The Well and Ando Glasso

## *Report of the Trustees for the year ended 31 December 2024*

### In relation to **congregational funding**:

- Maintaining the level of donations from church members via Gift Aid donations.
- Maintaining the level of participation by church members in the Gift Aid scheme.
- Building up our Renovation Fund with the aim of further developing the buildings – including the repair of boundary walls at the manse and roofing at the church

### **Financial review**

#### *Principal sources of funding*

The congregation receives its funding by way of weekly offerings and Gift Aid donations.

#### *Results for the year*

The financial statements for the year are set out in pages 6 to 13. The Statement of Financial Activities on page 6 details incoming resources amounting to £80,350 for 2024 and a net increase of funds by £1,637.

#### *Reserves*

It is the policy of the congregation to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The available unrestricted funds from The General Fund and the Building Fund (page 12) at 31 December 2024 amounted to £6,847 which is below an adequate level of reserves. Total reserves, including the net book value of fixed assets and balances on restricted funds amounted to £338,135.

#### **Grant Making Policy**

The congregation makes grants from its gift income to individuals and organisations whose aims are compatible with the congregation's objectives.

#### **Statement on Risk**

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.

#### **On behalf of the Trustees**

  
*Trustee/Secretary*

**Dated:** 27/08/2025

# Govanhill Free Church of Scotland

## *Report of the Independent Examiners to the Trustees for the year ended 31 December 2024*

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 6 to 13.

### **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) Act 2005 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 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**

1. In the course of my examination, no matter has come to my attention 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 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 accounts to be reached.

Name:

[REDACTED]

Signature:

[REDACTED]

Qualification:

[REDACTED]

Address:

[REDACTED]

Date:

27 / 8 / 2025

# Govanhill Free Church of Scotland

## Statement of financial activities

Year ended 31 December 2024

	Notes	Unrestricted Funds			Total 2024 £	Total 2023 £
		General Fund £	Designated Funds £	Restricted Funds £		
<b>Incoming resources</b>						
<i>From generated funds:</i>						
Voluntary income	1	54,867	3,000	20,083	77,950	74,594
Bank interest		-	63	36	99	72
<i>From charitable activities:</i>						
Charitable activities	2	2,301	-	-	2,301	3,377
<i>Other income</i>		-	-	-	-	-
<b>Total incoming resources</b>		<b>57,168</b>	<b>3,063</b>	<b>20,119</b>	<b>80,350</b>	<b>78,044</b>
<b>Resources expended</b>						
Charitable activities	3, 5 - 8	63,728	-	14,986	78,714	84,511
Governance costs	4	-	-	-	-	-
<b>Total resources expended</b>		<b>63,728</b>	<b>-</b>	<b>14,986</b>	<b>78,714</b>	<b>84,511</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>(6,560)</b>	<b>3,063</b>	<b>5,134</b>	<b>1,637</b>	<b>(6,467)</b>
Transfers		4,967	(4,000)	(967)	-	-
<b>Net movement in funds after transfers</b>		<b>(1,592)</b>	<b>(937)</b>	<b>4,166</b>	<b>1,637</b>	<b>(6,467)</b>
<b>Other recognised gains/losses</b>						
Gain on revaluation of fixed assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>(1,592)</b>	<b>(937)</b>	<b>4,166</b>	<b>1,637</b>	<b>(6,467)</b>
Total funds brought forward		5,646	318,510	12,343	336,499	342,966
<b>Total funds carried forward</b>		<b>4,053</b>	<b>317,573</b>	<b>16,509</b>	<b>338,135</b>	<b>336,499</b>
		<i>(Note 13)</i>	<i>(Note 13)</i>	<i>(Note 14)</i>	<i>(Note 15)</i>	

The notes form part of these financial statements.

# Govanhill Free Church of Scotland

## Balance sheet

As at 31 December 2024

	Notes	£	2024 £	£	2023 £
<b>Tangible Fixed Assets</b>	<b>9</b>				
Manse - purchased 2008			312,351		312,351
Church - built 1909			2,428		2,428
			<u>314,779</u>		<u>314,779</u>
<b>Current assets</b>					
Debtors	<b>10</b>	-	-	-	-
Cash at bank and in hand		31,170		30,689	
		<u>31,170</u>		<u>30,689</u>	
<b>Creditors: falling due within one year</b>	<b>11</b>	1,567		1,567	
<b>Net Current Assets</b>			29,603		29,122
<b>Creditors: falling due after one year</b>	<b>12</b>	6,247		7,402	
			6,247		7,402
<b>Total Net Assets</b>	<b>16</b>		<u>338,135</u>		<u>336,499</u>
<b>Represented by:</b>					
General fund			4,053		5,646
Building fund			2,794		3,731
Assets fund			314,779		314,779
<b>Total Unrestricted Funds</b>	<b>13</b>		<u>321,626</u>		<u>324,156</u>
Renovation fund			(5,984)		(8,861)
Gift fund			22,493		21,203
<b>Total Restricted Funds</b>	<b>14</b>		<u>16,509</u>		<u>12,343</u>
	<b>15</b>		<u>338,135</u>		<u>336,499</u>

The financial statements on pages 6 to 13 were approved by the Trustees on 27/08/2025 and signed on their behalf by the undernoted:

Trustee

Trustee

The notes form part of these financial statements.

# Govanhill Free Church of Scotland

*Notes to the Financial Statements for the year ended 31 December 2024*

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## **1. Accounting Policies**

### ***Accounting Convention***

The financial statements have been prepared under the historical cost convention, and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2008).

### ***Basis of financial statements***

The financial statements have been prepared on an accruals basis.

### ***Church Income***

All voluntary income and bank interest is accounted for when received. Income from tax recoveries on Gift Aid is accounted for on the accruals basis.

### ***Tangible fixed assets***

Heritable property is stated at the Trustees' estimate of market value at the balance sheet date. With the exception of heritable property, depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Fixtures and equipment	20% reducing balance
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### ***Statement of Financial Activities***

For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

**Unrestricted** funds comprise of grants and other incomes received for the objects of the church without further specified purpose and are available as general funds.

**Designated** funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

**Restricted** funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

# Govanhill Free Church of Scotland

## Notes to the financial statements

Year ended 31 December 2024

1. Voluntary income	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<i>Donations</i>				
Gift Aided Donations	39,280	12,870	52,150	52,250
Ordinary Donations	8,754	3,996	12,750	9,209
Gift Aid Tax Returned	9,833	3,218	13,051	13,135
	<u>57,867</u>	<u>20,083</u>	<u>77,950</u>	<u>74,594</u>

2. Income from charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Disaster fund	-	-	-	-
Fees For Use of Church Hall	2,250	-	2,250	3,272
Magazine Subscriptions & Other Payments	51	-	51	105
	<u>2,301</u>	<u>-</u>	<u>2,301</u>	<u>3,377</u>

3. Charitable activities expenditure	Direct costs £	Grants & Donations £	Support costs £	Total 2024 £	Total 2023 £
<i>Activity</i>					
Local Ministry in Govanhill	50,041	-	17,737	67,778	77,416
Free Church Of Scotland Ministries & Missions	-	-	8,949	8,949	5,850
Other National & International Causes	-	1,988	-	1,988	1,245
	<u>50,041</u>	<u>1,988</u>	<u>26,686</u>	<u>78,714</u>	<u>84,511</u>
	<i>(Note 5)</i>	<i>(Note 6)</i>	<i>(Note 7)</i>		

4. Governance costs (NONE)	2024 £	2023 £
Examiners' remuneration	-	-
	<u>-</u>	<u>-</u>

# Govanhill Free Church of Scotland

## Notes to the financial statements

Year ended 31 December 2024

### 5. Direct costs for charitable activities

	2024	2023
	£	£
Cost Of Ministry Levy	33,188	31,499
Slovak Salary Costs	13,913	13,913
Congregational Activities	2,377	3,025
Pulpit Supply & Communion Expenses	106	813
Central Missions Fund	-	-
Minister's Expenses	456	509
	<u>50,041</u>	<u>49,760</u>

### 6. Gifts & Donations for charitable activities

	2024	2023
	£	£
WFM Project	1,088	-
Tear Fund	-	-
Christian Witness To Israel	-	-
Free Church Disaster Fund	-	-
Elder Memorial	300	-
The Well - Glasgow	600	600
Free Church Youth Camps	-	-
Turkey Earthquake Appeal	-	645
	<u>1,988</u>	<u>1,245</u>

### 7. Support costs for charitable activities

	2024	2023
	£	£
Repairs, Renewals & Maintenance	1,595	1,559
Renovation Costs	-	12,900
Heat and Light	6,499	5,463
Council Tax, Water Rates	3,541	2,845
Insurance	3,266	3,017
Presbytery Assembly Dues	937	559
Presentations	14	121
Loan interest	412	461
Fire, Safety & Hygiene	1,855	1,118
Administration Levy	7,600	4,830
Local Administration & IT Costs	968	634
	<u>26,686</u>	<u>33,507</u>

**Total charitable activities expenditure**

**(Notes 5 - 7)**

78,714      84,511

# Govanhill Free Church of Scotland

## Notes to the financial statements

Year ended 31 December 2024

### 8. Staff numbers & explanation of breakdown for expenditure

*There was an average of 0 employees during 2024  
(1 minister, and 1 part time Slovak workers employed by the Free Church Offices )*

*The congregation covers the cost of a minister and Slovak workers  
by sending contributions to the Free Church Central Offices*

*The Administration Levy and Presbytery Assembly Dues also  
remitted to the Free Church are considered support costs for the  
wider Free Church ministries & missions.*

### 9. Tangible fixed assets

	Heritable property £	Fixtures & equipment £	Total £
<b>Cost</b>			
At 1 January 2024	314,779	-	314,779
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	314,779	-	314,779
<b>Depreciation</b>			
At 1 January 2024	-	-	-
Charge for year	-	-	-
Eliminated on disposals	-	-	-
At 31 December 2024	-	-	-
<b>Net Book Value</b>			
At 31 December 2024	314,779	-	314,779
At 31 December 2023	314,779	-	314,779

# Govanhill Free Church of Scotland

## Notes to the financial statements

Year ended 31 December 2024

10. Debtors: falling due within one year (NONE)	2024 £	2023 £
Prepaid expenditure	-	-
Other debtors	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

11. Creditors: falling due within one year	2024 £	2023 £
Accrued expenses	-	-
Loans	1,567	1,567
	<u>1,567</u>	<u>1,567</u>

12. Creditors: falling due after one year	2024 £	2023 £
Loans	<u>6,247</u>	<u>7,402</u>

13. Unrestricted funds	Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
General Fund	5,646	57,168	(63,728)	4,967	4,053
<b>Designated funds:</b>					
Building Fund	3,731	3,063	-	(4,000)	2,794
Assets Fund	314,779	-	-	-	314,779
Total designated funds	<u>318,510</u>	<u>3,063</u>	<u>-</u>	<u>(4,000)</u>	<u>317,573</u>
Total unrestricted funds	<u>324,156</u>	<u>60,231</u>	<u>(63,728)</u>	<u>967</u>	<u>321,626</u>

### Explanation of funds

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

The Designated Assets Fund represents the value of unrestricted funds tied up in fixed assets and loans, which would not be readily convertible into cash.

# Govanhill Free Church of Scotland

## Notes to the financial statements

Year ended 31 December 2024

14. Restricted funds	Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
Renovation Fund	(8,861)	3,289	1,156	(1,567)	(5,984)
Gift Fund	21,203	16,831	(16,141)	600	22,493
<b>Total restricted funds</b>	<b>12,343</b>	<b>20,119</b>	<b>(14,986)</b>	<b>(967)</b>	<b>16,509</b>

### *Explanation of funds*

*Renovation Fund - represents funds donated to the Church to be used for the renovation project. The costs of this will be met from this fund.*

*Gift Fund - represents restricted income for other than the Renovation Project*

15. Analysis of Net Assets by funds	General Fund £	Designated Funds £	Restricted Funds £
<b>Fixed Assets</b>	-	314,779	-
<b>Current Assets</b>			
Debtors and prepayments	-	-	-
Cash at bank and in hand	4,053	2,794	24,323
<b>Current Liabilities</b>			
Creditors and accruals (NONE)	-	-	(1,567)
Creditors > 1 year (NONE)	-	-	(6,247)
<b>Net Assets</b>	<b>4,053</b>	<b>317,573</b>	<b>16,509</b>

### 16. Transactions with Trustees

There were no transactions with the trustees during the year 2024

*End of Notes.*