

WEST GLASGOW NEW CHURCH

Financial Statements

Year Ended 5th April 2025

Scottish Charity No: SC 003221

Report of the Trustees

The Trustees are pleased to present their report together with the financial statements for the year ended 5 April 2025.

Constitution

West Glasgow New Church (“the church”) was established as an unincorporated association under a constitution dated 5 September 1989 and amended on 7 December 2014. It is a registered Scottish Charity (No. SC 003221).

Aims

The aims of the church are to worship together in Spirit and in Truth, to build up members in the Christian faith and to proclaim the gospel of Jesus Christ in word and action.

Office Bearers

The office bearers who served throughout the period from 5 April 2024 to the date of this report are:

Elders:



Finance Committee:



Appointment of Elders

Elders are appointed by a process of recognition involving all members of the church. This process is repeated regularly, typically every five years or so. Elders have overall responsibility for the work and policy of the church and hence are considered to be the charity’s Trustees. They delegate many of their responsibilities to other mature church members, normally for a fixed period, or at any rate not on a permanent basis, and under an appropriate reporting and accountability regime.

The most recent recognition took place in May 2025, after the completion of the accounting period but prior to the publication of this statement of accounts.

Principal Activities

The church seeks to provide a Bible based fellowship open to all Christians for worship, learning and Christian service. In addition, the church seeks to provide a welcoming and inclusive environment for people to explore the Christian faith and ministry. The church’s principal meetings are a weekly communion service and a weekly family service. These are usually held in Cleveden Secondary School on a Sunday morning and incorporate activities for all ages – including children. There

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is an active youth fellowship for teenagers and a programme of study groups and community service activities throughout the week. The church now supports 1 x overseas missionary ministry.

Review of Activities

In addition to the regular Sunday worship services, the church has continued to develop its involvement with the local community in Whiteinch, using the Summerfield Centre as its base. The centre is used for a community cafe and drop-in, for a weekly support session for dementia sufferers, for counselling those with problems with addiction and is used by other groups who do not have their own premises. Members of the church operate the 'Soup Shack' which provides up to 90 free meals once per week to members of the local community. This is a highly valued service and is an example of the church living out Christian values.

The church has a busy programme of youth activities and during the reporting period employed two youth workers – one full time and one part-time. Young people from within and beyond the church congregation are involved in after school clubs, bible studies and fellowship groups. The primary location for this programme is at the Summerfield Centre with regular outings to leisure facilities across the West of Scotland as well as regular residential weekends.

West Glasgow New Church contributes financially and in kind to the work of the Wheel Trust (SC034972) which undertakes Christian outreach work in schools and neighbourhoods in the West End of Glasgow. During the accounting period, specific funds were raised for a summer holiday club, 'Connect in the city', due to be delivered in July 2025. Since these funds (£1996) were raised for this specific purpose and not for the general ministry of the church, they are disclosed under restricted funds, while a detailed breakdown of restricted receipts and payments is provided in note 5.

The church continues to work with Christians Against Poverty (SC038776) and a Debt Centre Manager operates from Summerfield. The initiative is currently financially supported by other local churches and these funds have been disclosed as Restricted Funds. Additional, occasional funding for the Christians Against Poverty programme comes from grants and bursaries – usually from the Scottish Government. In this period, a grant of £3,809 was received.

During the period, the church employed a part-time administrator with various duties around Summerfield. This person left for a new job in November 2024 and no replacement was recruited.

Safeguarding

The Trustees of the church take seriously their responsibility to safeguard and protect the welfare of children and young or vulnerable people who from time to time may be entrusted to the care of staff and volunteers of the church. It is vital that safeguarding is given paramount importance, for the sake of the children and young or vulnerable people, those who volunteer with them, and in order to maintain good practice. The church maintains a Safeguarding Policy and has an appointed Safeguarding Co-ordinator and Deputy Safeguarding Co-ordinator. The church subscribes to thirtyone:eight (formerly The Churches Child Protection Advisory Service) for resources & training. Further details are available from the church office (The Summerfield Centre, 21 Smith Street, Glasgow, G14 0RX) or the correspondence address in these statements.

Financial Review

The principal source of income to the church is the voluntary giving of the members together with the associated tax where donations are given under Gift-Aid. During the year, the Leadership Team undertook an exercise to project the church's future financial position. Consequently, the team appealed to the congregation to increase giving in view of recent years where payments had been greater than receipts. This prompted a significant uplift in regular giving as well as some generous one-off gifts. As a result, projections show that based on current patterns of giving and expenditure, it will be nearly three years before the church has less than 6-months operating expenses in cash at bank.

The Receipts and Payments Account shows an increase in cash balances for the year of £26,452. A major contributor to this was the recovery of two year's worth of gift-aid receipts totalling £41,541

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Payments were down £20,833 year on year. This represents a significant decrease and is mainly driven by a reduction in youth work expenses. Our ministry has reached a stage of maturity where fewer set-up costs are required and the two youth workers have applied significant fiscal restraint following the leadership team's exercise to review financial projections.:

Reserves Policy

It is the policy of the church to maintain unrestricted funds at a level which equates to three months of total expenditure (@£41,205). This allows sufficient funds to maintain the continuing work of the church. As at 5 April 2025 available funds amounted to £105,632 (2024: £91,512) which is in line with the required level.

Trustee's Responsibilities

The Trustees are responsible for keeping proper accounting records that enable them to comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees also have general responsibility for taking such steps as are reasonably open to them to safeguard the church's assets and to prevent and detect fraud and other irregularities.

Independent Examiner

The Trustees appointed James Reddie to carry out the independent examination of these financial statements. James is a retired chartered accountant.

On behalf of the Trustees

██████████
████████████████████

10th October 2025

Address for correspondence:

████████████████████
████████████████████

Independent Examiner's Report to the Trustees of West Glasgow New Church

I report on the accounts of the charity for the year ended 5 April 2025, which are set out on pages 6 to 8.

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 (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

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 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.

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Total 2025 £	Restricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Receipts & Payments Account							
Receipts							
Gift Income		129,818	8,926	138,744	92,830	20,969	113,799
Youth Activities		9,340	-	9,340	7,896	-	7,896
Grant income		-	3,809	3,809			
Tax Recovered		41,541	-	41,541			
Other income		-	-	-	1,993		1,993
		<u>180,699</u>	<u>12,736</u>	<u>193,435</u>	<u>102,719</u>	<u>20,969</u>	<u>123,688</u>

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Year ended 5 April 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Total 2025 £	Restricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Payments							
Missionary Support	1	29,393	16,612	46,005	33,452	10,810	44,263
Employment Costs	2	58,374	17,352	75,727	55,658	14,991	70,649
Gifts-Speakers		625	-	625	1,480	-	1,480
Gifts		200	-	200	-	-	-
Youth Work (exc staffing costs)	4	13,727	-	13,727	25,956	-	25,956
Equipment		1,998	-	1,998	7,405	-	7,405
Printing & Stationery		272	-	272	-	-	-
Hospitality Costs		330	-	330	-	-	-
Copyright licence		1,366	-	1,366	1,301	-	1,301
Internet Website		2,528	-	2,528	2,931	-	2,931
Summerfield running costs		12,413	-	12,413	8,227	-	8,227
Summerfield refurbishment	3	1,000	-	1,000	9,212	-	9,212
Rent		8,876	-	8,876	12,955	-	12,955
Insurance		4,289	-	4,289	1,262	-	1,262
Compliance fees		184	-	184	13	-	13
		<u>135,575</u>	<u>33,964</u>	169,540	159,854	25,801	185,655
Excess / (deficit) of receipts over payments		45,124	18,685	23,893	57,135	4,832 -	61,967
Bank & cash at start of the year		51,629	0	51,629	113,596	-	113,596
Bank & cash at end of the year		96,753	18,685	75,522	51,629	-	51,629

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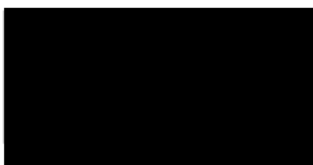
Year ended 5 April 2025

Statement of Balances

At 5 April 2025

	Unrestricted & Total Funds 2025 £	Unrestricted & Total Funds 2024 £
Fixed Assets		
Summerfield Centre - at cost	30,000	30,000
Summerfield Centre Developments - written down value (5 years)	-	180
Fixtures & equipment > £1,000 - written down value (3 years)	1,922	4,349
	<hr/>	<hr/>
	31,922	34,530
Current Assets		
Income Tax Recoverable	31,090	39,883
Cash at Bank	74,424	51,529
Cash in Hand	1,100	1,100
	<hr/>	<hr/>
	106,613	91,512
Total Assets	138,535	126,042
Liabilities		
Salary	540	-
Net Assets	137,995	126,042

Approved by the Trustees and signed on their behalf:



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Notes to the accounts Year ended 5 April 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1. Missionary support						
ECM (Alvarez)	10,608		10,608	10,524		10,575
ISCS (Friends International)	6,630		6,630	7,183		7,183
Wheel Trust - includes specific, restricted funds for						
Connect in City Holiday Club	6,630	4,410	11,040	9,671		9,671
Christians Against Poverty		12,202	12,202		10,810	10,810
Junction 12	5,525		5,525	5,525		5,525
Kenyawi Kids	-		-	500		500
	<u>29,393</u>	<u>16,612</u>	<u>46,005</u>	<u>33,402</u>	<u>10,810</u>	<u>44,263</u>

2. Employment costs

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Salaries	53,824	16,392	70,216	50,397	14,698	65,095
Employers National Insurance	-	-	-			
Pension contributions	4,550	1,500	6,050	4,054	1,500	5,554
Underpayment of salary		(540)	(540)			
	<u>58,374</u>	<u>17,352</u>	<u>75,727</u>	<u>54,451</u>	<u>16,198</u>	<u>70,649</u>

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3. Summerfield Refurbishment

During the year the following expenses > £1,000 were incurred in the development of the facilities at Summerfield:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
New chairs (Advanced Moulds Ltd)	-	-	-	0	-	-
New flooring (Locheil Flooring)	-	-	-	3,169	-	3,169
Lighting upgrades (Solus solutions)	-	-	-	4,346	-	4,346
New Hob	1000	-	1,000	-	-	-
	1,000	-	1,000	7,515	-	7,515

4. Youth Work Expenses

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
During the year, the following significant expenses were incurred for the youth work ministry.						
RockUK (Whitagh Park weeked, May 2023)	-	-	-	4,556	-	4,556
New laptop for youth worker	-	-	-	1,049	-	1,049
Silent Disco equipment	-	-	-	2,470	-	2,470
SU Scotland (Deposit for weekend in June 2024)	-	-	-	1,153	-	1,153
Connect in the city	-	4,410	4,410	-	-	-
Lendrick Muir Weekend Away (May 2024 - balance of fees)	3,740	-	3,740	-	-	-
Rock UK - Whitagh Park Weekend Deposit for June 2025 weekend)	1,118	-	1,118	-	-	-
Other expenses under £1000	8,868	-	8,868	16,728	-	16,728
	<u>13,726</u>	<u>4,410</u>	<u>18,136</u>	<u>25,956</u>	<u>-</u>	<u>25,956</u>

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5. Restricted funds breakdown

Restricted funds were raised for, and expenses incurred on, two specific church ministries: Christians against Poverty (CAP) and the Connect in the City (CitC) holiday club which was delivered in partnership with the Wheel Trust.

	2025 (£)		
	CAP	CitC	Total
Receipts			
Gift Income	6,930	1,996	8,926
Grant Income	3,809		3,809
Total Receipts	<u>10,739</u>	<u>1,996</u>	<u>12,736</u>
Payments			
Missionary Support	12,202	4,410	16,612
Employment costs	14,808		14,808
Total Payments	<u>27,010</u>	<u>4,410</u>	<u>31,420</u>

	2024 (£)		
	CAP	CitC	Total
Receipts			
Gift Income	20,969	-	20,969
Grant income	-	-	-
Total Receipts	<u>20,969</u>	<u>-</u>	<u>20,969</u>
Payments			
Missionary Support	10,810		10,810
Employment costs	14,991		14,991
Total Payments	<u>25,801</u>	<u>-</u>	<u>25,801</u>

6. Trustee Remuneration

No Trustee received any remuneration during the year (2023/24 £nil) and no Trustee had any expenses re-imbursed (2023/24: £nil).