

Glasgow Churches Together
Unaudited Financial Statements
31 July 2024

NELSON GILMOUR SMITH

Chartered accountants
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Glasgow Churches Together

Financial Statements

Year ended 31 July 2024

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Glasgow Churches Together

Members' Annual Report

Year ended 31 July 2024

The members present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Chair's report

Chair's Report 2023 - 2024

It's been a short year since the last AGM, as we now have the dates in accordance with the constitution, but so much has happened.

We've had the first Clergy Day, an idea that came from the GCT church leaders' group, with the inspiring word from [REDACTED].... The only real complaint of the day is that we could've listened to our guest speaker for longer.

It's got to be said but we had a rotten summer weatherwise, except for the day we went on a pilgrimage to Culross. It was a fantastic day and a new experience for [REDACTED] and I in being translated into Ukrainian, it was a new experience for the translator too! It was fantastic to see the Ukrainian families playing games on the grass as we left, perhaps this could become an annual event.

We had another full City Chambers for Welcoming City. It's a real privilege to be asked by a city council, especially one as big as Glasgow's, to organise these events. In this world where all is doom and gloom when Christian influence is concerned, we can be pleased that we can go into those places of power and authority and speak of the one with real authority, long may it continue. Perhaps we need to let other towns and cities know that this can actually happen, who knows the difference that could make when councils see the churches working together. Spreading the word about what we do generally is something that we need to work on.

Creation Sunday was again a successful demonstration that the churches can make a difference in the world. At this time of climate crisis, we need more and more to come together as ecumenical brothers and sisters and let the world know that we care, and that we're doing something about it.

The highlight of the year must be the visit to Glasgow of [REDACTED] the parish priest of Gaza. Whilst not a GCT event, the Archdiocese kindly invited us along. His message was inspiring and humbling at the same time and allowed us a glimpse into what is going on with the Christian community of Gaza. 2 Looking forward to 2025 and what a year it should be:

It is the 850 years anniversary of Glasgow becoming a Bishop's Burgh, and given city status, many extra events will be taking place to mark this anniversary.

It is also 1700 years since the first ecumenical council of Nicaea, GCT has a direct link back to that first council. We look forward to marking this anniversary too.

These are all in addition to the usual events that will take place annually. 2025 promises to be a busy and fulfilling year for GCT.

Finally, at a recent committee meeting I raised the matter of including the young people of the Glasgow churches in what we do at GCT. I believe we need to work out ways in which we can involve young Christians from across the denominations and the city. What that will look like, I don't know, but we need to get them involved, they are as much a part of the church as we, slightly, older ones are.

So, we look forward to a great year in 2025, with all the opportunities

Glasgow Churches Together

Members' Annual Report *(continued)*

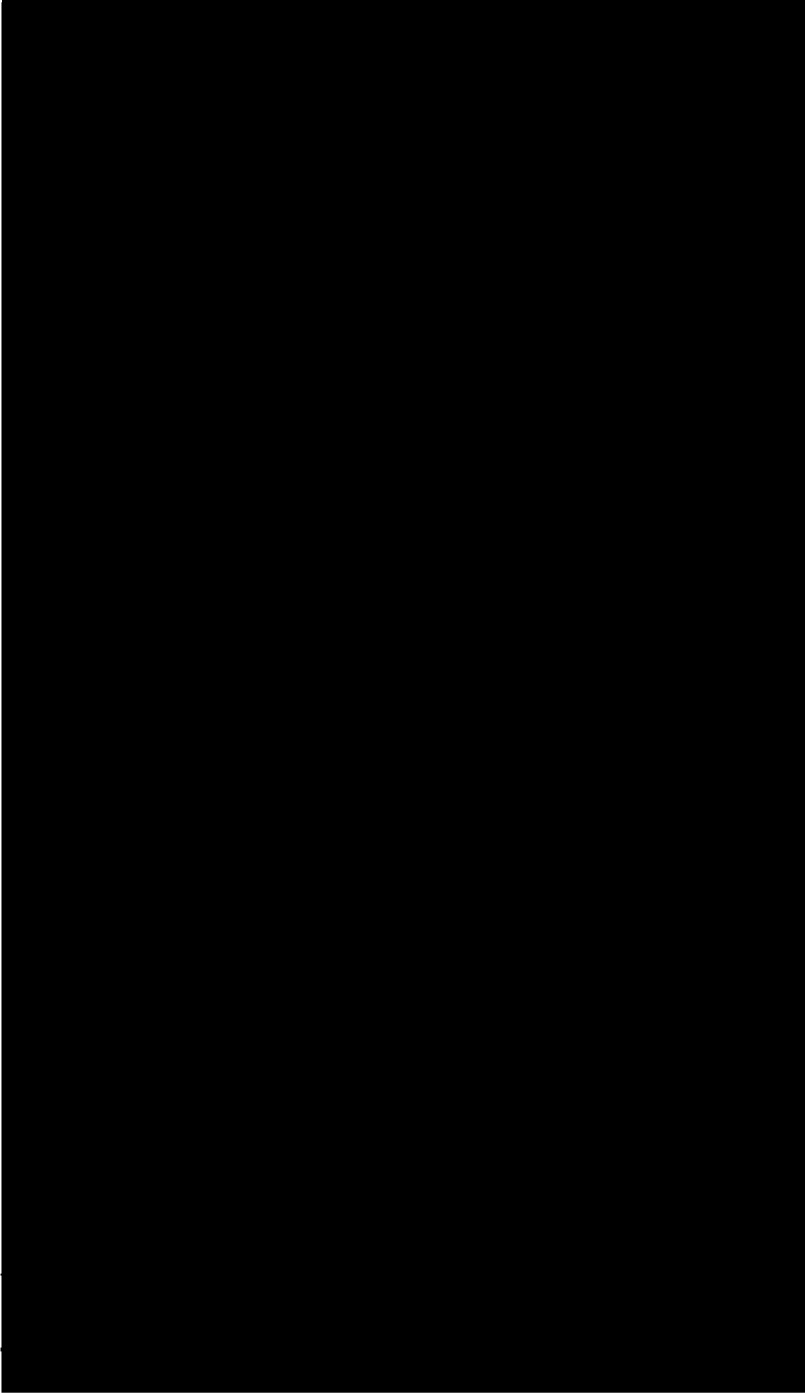
Year ended 31 July 2024

Reference and administrative details

Registered charity name Glasgow Churches Together

Charity registration number SC019846

Principal office



The members

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Independent examiner



Structure, governance and management

Introduction

GCT is a local Glasgow expression of the hopes and dreams of the member Churches that the Lord will guide us, in His own good time, towards the realisation of the unity for which He prayed. It was meant to be a local 'ACTS' and in many ways it continues to realise that founding intention while accepting the limitations that our history and developing ecclesial cultures lay upon us. Over the past year, the group met regularly and worked effectively with the officers of the committee (Chair, Vice-Chair and Treasurer) and with the Ecumenical Officer. The 'Music and Worship sub-committee' has also met several times to plan the major events of the year: the St. Mungo Festival, the Week of Prayer for Christian Unity, Glasgow, the Welcoming City event (held each year in June), St. Andrew's Day, the Blessing of the Crib in George Square and Carols for Peace (held annually in Glasgow's City Chambers).

Legal Status

GCT was formed by a constitution dated 24 February 1991. The constitution was updated on 15 October 2012.

Aims

1. GCT was established for exclusively charitable purposes primarily for the advancement of religion and to provide public benefit. Without prejudice to the foregoing generality, GCT shall assist the progress of inter-church relations in the City of Glasgow with the aim of furthering the intentions of the Swanwick Declaration (www.ctbi.org.uk/203) in the common pursuit of partnership, understanding and common mission.

2. Without prejudice to the generality of paragraph one above:

GCT will seek to foster relationships within Glasgow and will seek to build bridges within the said community with statutory, voluntary and cultural agencies.

GCT will seek to create means by which worship, celebration, study, mission, projects and social issues may be taken together.

GCT will promote inter-church co-operation and the sharing of resources on the basis of the mutual consultation with regard to new ventures of mission throughout the Glasgow area.

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Structure, governance and management *(continued)*

Organisation

3. Any local Council of Churches outwith the geographical boundaries set out in paragraph two above may apply for membership of GCT. All recognised Christian Churches confessing a triune theology of the Godhead may apply for membership.

Core members of GCT shall consist of The Church of Scotland, The Methodist Church in Scotland, The Roman Catholic Church, The Salvation Army, The Scottish Episcopal Church, The United Free Church of Scotland, and The United Reformed Church.

4. Organisations and Agencies of the aforementioned Churches may apply for Associate Membership of GCT.

5. There shall be Management Committee of GCT consisting of up to no more than six delegates nominated by The Church of Scotland; up to no more than six delegates nominated by The Roman Catholic Church; up to no more than two delegates nominated by the core churches above mentioned in paragraph three not being The Church of Scotland or The Roman Catholic Church and no more than one delegate as representative of any Associate members. The Quorum for any meeting of the Committee shall be six.

6. The Moderator of the Presbytery of Glasgow; The Roman Catholic Archbishop of Glasgow; The Scottish Episcopal Bishop of Glasgow and Galloway; The Superintendent of the Glasgow Methodist Circuit; The Divisional Leader of The Salvation Army (West of Scotland); The Clerk to the Presbytery of the West of the United Free Church; a nominated representative of the Synod of Scotland of the United Reformed Church; and, The Clerk to the Glasgow Presbytery of the Church of Scotland shall be members ex officio of GCT.

The GCT committee will appoint members to the following posts at the Annual General Meeting.

A Chairperson who will be appointed to serve for two years.

A Vice-Chair who will be appointed to serve for two years.

A Treasurer who will also be appointed to serve for three years.

Objectives and activities

The purpose of GCT will be to promote oneness, understanding and action of the churches together in the Greater Glasgow Area.

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Achievements and performance

Glasgow Churches Together Annual Report 2023/24

Events and Worship August 2023 - July 2024

The following is a flavour of some of the events we held throughout the year

Our events began with the Season of Creation Service on Sunday 17th September 2023 Hosted by St Andrew's West, Bath Street. [REDACTED] from Eco-congregations gave the reflection and informed us of the hardships that face others due to climate change. We had a collection for Water Aid.

[REDACTED] led the Clergy in the final blessing and afterwards invited everyone to the Oasis Café for refreshments.

We have been supporting the Ukrainian community in Glasgow and it was an honour to be part of their Feast of Intercessions of the Mother of God, when they honoured the fallen of Ukraine.

The Annual Pause for Hope service was hosted by Govan Salvation Army Corps on 11th October. [REDACTED] gave the reflection, based on her personal journey through cancer and the lived experience of her friend, a very moving tribute to a very brave woman. The collection was taken up for the Brain Tumour Trust.

November seen the celebration of St Margaret, Queen of Scotland and the marking of the St Margaret Declaration, this was held in St Aloysius, Rose St. A drama portrayed the life of St Margaret.

Blessing of the Glasgow Crib 2023

Miltonbank Primary School led the beautiful singing at the Annual Blessing of the Glasgow Crib. The message below from the Lord Provost sums it all up perfectly.

Welcome from The Rt Hon The Lord Provost Councillor [REDACTED]

To all the boys and girls, mums and dads, teachers and clergy – it's great to welcome you all this evening. It's such a joy to be able to meet up again in person for this special occasion - the Blessing of the Crib.

A very special hello, to everyone here from Miltonbank Primary School Choir and Alba Brass who are performing for us tonight. I'm sure everyone agrees, there's nothing more Christmassy than the sound of children singing Christmas Carols accompanied by a Brass Band.

Perfect for putting us all in a festive mood. Please feel free to sing along.

Christmas is such a magical and special time of year, particularly for children.

This annual Blessing of the Crib, a cherished tradition, that turns our thoughts to family, friends and love. That's the essence of this Ecumenical Service's message.

An event that continues to grow in popularity allowing us to come together to celebrate the true meaning of Christmas.

I wish you, and your loved ones, a peaceful, healthy and joyous Christmas and a very Happy New Year!

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Achievements and performance *(continued)*

Carols for Peace was once again an uplifting and happy occasion, the piper, Willie Park led the church and civic leaders to the banqueting hall, which was packed to capacity with many young families ready to participate. With contributions from St Denis' Southside Fiddlers, the Ukrainian Children's Choir and Kids Club Coatbridge, the St Mungo Ensemble, Clarsach, and Whistle, this proved to be a beautiful mix of sound and celebration, a collection was taken up for the Lord Provost's Fund for Children.

The service was streamed by [REDACTED] 'We Stream It' and shared to our platforms by Pat Connor Media Design, photography was by Paul McSherry, we thank everyone for their continued support

2024 seen the start of the St Mungo celebrations with the Solemnity of St Mungo, Evening prayer in St Andrew's Cathedral on Friday 12th January. We were joined by church and civic leaders with Trades and Merchant's House participating. The hospitality afterwards was most welcome on a cold January night.

Saturday 13th Jan, we celebrated the Life of Kentigern, Vita Kentigerni, in the Mitchell, this event involves the reading of a section of the life of Mungo, this year the readings came from the life of Jocelyn where Mungo brought Jocelyn's body to Glasgow and Mungo becomes a Bishop. We thank [REDACTED] Archivist for all the effort she puts into this to make it successful

Sunday 14th Jan seen the celebration of the Feast of St Mungo in Glasgow Cathedral, once again Church and Civic Leaders participated with schools, children's choir, Salvation Army Band and many others, a fitting celebration for our Patron Saint Mungo.

20th February, 'Challenging Issues Facing Christian Ministry in 2024' was the title of a conference to encourage clergy and deacons from different denominations in Glasgow to share fellowship, explore issues that confront and challenge ministry in the 21st century and to sustain one another to minister in a rapidly changing society.

This was an initiative of the Church Leaders group, which was well attended, the [REDACTED] led the day, there were small discussion groups and input from other contributors, a Q&A session followed by prayer rounded off the day. We thank Action of Churches Together in Scotland for supporting us financially. Feedback from the day was that we should do this on an annual basis.

Sunday 10th March seen the celebration of St John Ogilvie in St Aloysius Rose St, as part of the service a drama told the story of [REDACTED] having a conversation in Heaven, a very lighthearted, informative conversation.

26th April was a very special date in the diary with the visit of [REDACTED] this event was organized by Justice and Peace and SCIAF, however GCT and Presbytery staff assisted with welcoming, signing people in and directing, the event in the Strathclyde Suite, Glasgow Royal Concert Hall was followed by Mass in St Andrew's Cathedral, this was very well attended by representatives from the various denominations. Refreshments in the Eyre Hall afterwards found people seeking out [REDACTED] and having informative chats.

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Achievements and performance *(continued)*

15th June seen us embark on a pilgrimage to Culross, we filled two coaches and were delighted to have a broad mix from the denominations and a full coach of our Ukrainian friends from Glasgow and Coatbridge. A short service was held in the Abbey, which was dedicated to the late Fr Willy Slavin, who had left us a small legacy, which we used to help with coach hire and to support the Ukrainian children, he would have been pleased with that. The Church Officer welcomed us and gave us some of the history of Mungo and the present church, Les Heal gave a history of Mungo and his mother St Enoch, it was fun having it translated into Ukrainian. Thankfully the day stayed dry for people to take in the sights of Culross and have picnics on the green, followed by ice cream, the young people loved it.

23rd June brought us round to the Welcoming City again this was well attended. The Joint Statement from the Moderator of the Church of Scotland [REDACTED] and the Archbishop of Glasgow, [REDACTED] was read by [REDACTED] Ecumenical Officer, Salvation Army Central.

On Fr [REDACTED] visit to Glasgow on 26th April 2024, we, the undersigned, express our solidarity with the people of the Holy Family Parish in Gaza, the Christian community of the Holy Land and people of all faiths and none across the region tormented by war.

In recent months, millions of innocent people have suffered the consequences of violence and war.

Families and communities have been devastated.

Many have lost hope for a peaceful future.

Men, women and children have been robbed of their innate human dignity and their right to survive and thrive.

Our cry is "Enough is enough".

- We stand shoulder to shoulder with our brothers and sisters in Christ in Gaza and across the Holy Land. May they feel our solidarity and Jesus' loving embrace.
- We stand in solidarity with all the sons and daughters of Abraham, the peoples of Jewish, Christian, and Muslim faiths in the Holy Land, that all may know deep peace and reconciliation in their lifetimes.
- We stand in support of agencies and individuals who are serving those suffering at their time of greatest need. May they be rewarded for their courage and compassion.
- We stand united with all people of good will who are campaigning for an end to this violence. May we never lose hope and may our resolve not falter.
- We stand together as disciples of Jesus Christ, who, in the very lands that are lacerated by hostility and violence today, called on his followers to be peacemakers. In the name of God, we call for an end to war, closure of heart and hatred to be replaced with dialogue, reconciliation, and peace.

Today we cry out to all people in positions of power to end this senseless violence.

We pray to Almighty God that their hearts may be turned towards compassion, and that they may have the courage and wisdom to pursue the path of justice and peace for all who call the Holy Land home.

The Offering was taken up for the work of [REDACTED] Christian Community in Gaza, which supports people of all faiths and none, providing food and medical aid.

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Achievements and performance *(continued)*

Saturday 29th June seen the service celebrating the 45th Anniversary of Ordination and the Farewell Eucharist of the [REDACTED] Bishop of Glasgow and Galloway. We wish [REDACTED] a happy retirement and thank him for his support during his term of office, particularly in his first year when he blessed the crib with the Lord Provost, a photographer and [REDACTED] in attendance, memories of COVID and lockdown.

Sunday 21st July seen us celebrating with St Enoch's Hogganfield on the centenary of their service to the communities of Riddrie and Hogganfield. A fascinating history from the original church in St Enoch Square, which was used for council meetings whilst the City Chambers was being built, the council left them some of the Bailie's chairs which are still in use in the church today.

Monday 31st July, last day of our year we received an invitation from the [REDACTED] to be involved in the upcoming Glasgow 850 in 2025, when we celebrate Glasgow being granted Bishop's Burgh Status and therefore becoming a city. We are looking forward to that and have a few ideas to put into action.

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Achievements and performance *(continued)*

OTHER WORK

We continue to work with the Scottish Ahlul Bayt Society, SABS, we were involved in intergenerational work through Generations Working Together, who held an information day with presentations from projects and organizations carrying out this vital work and encouraging others to develop intergenerational work within their own organizations. This led to an invitation to the Scottish parliament for the presentation to the winners of the Excellence Awards Programme. Further involvement was with Maggie's centre, Gartnavel Hospital, where an awareness raising evening was held.

Radioalba.org

Continues to broadcast throughout the day with contributions from member churches and others.

The Schools programme is developing well, and we are working on support from schools which want to use radioalba.org for their Caritas awards. We have a variation on the daily Night Prayers from the Archdiocesan Youth Office and from Glasgow Presbytery.

We have already celebrated ten years of providing Morning Prayers, School Morning Prayers, Evening and Night Prayers, prayers for those who mourn, prayers for peace, and a steady flow of news, opinion and reflection in our Magazine from such as Life and Work, SCIAF, Open House, Flourish, Mary's Meals, the Columban Vocation for Justice, Justice and Peace Scotland, the Comboni Mission magazine, the Focolare The Little Sisters of the Poor, 'The Light of the North,' 'Africa' Magazine, Medicines sans Frontières, The Far East, the Sailor's Society, [REDACTED] and many others. We have the short reflections by [REDACTED] and we are open for other contributions.

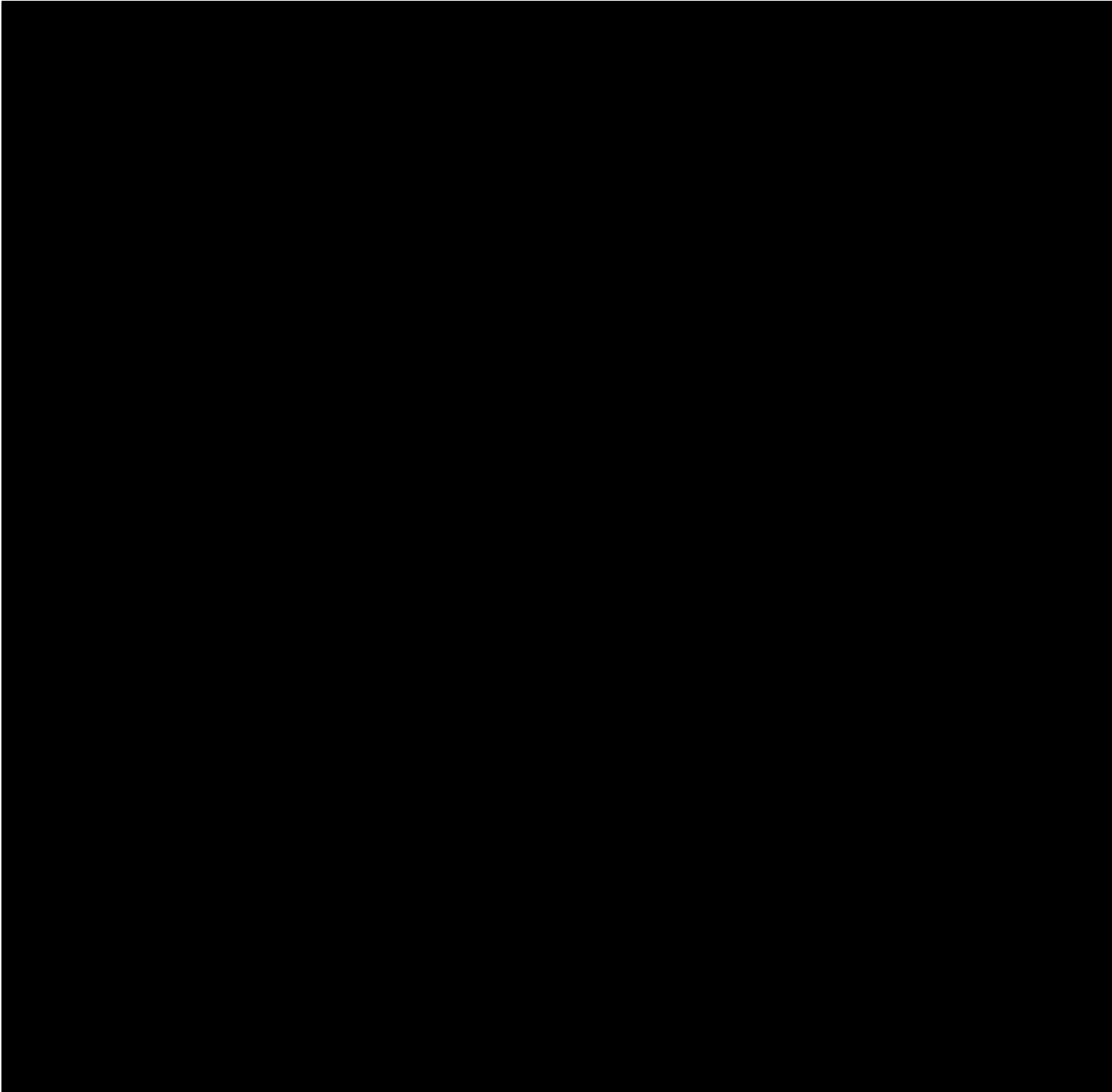
We are really pleased that we have managed to sustain our 12.00 daily prayer service from the member churches of GCT, we have more contributors to this, and we have a monthly Mass from local, and distant parishes, including Skye and Oban.

[REDACTED] now provides 'Just a Thought', 'Chatterbox', news, and views from the parishes and 'Newsnatter' a new initiative looking at current news items from various organisations [REDACTED] is always looking for new people and topics to discuss. Recently 'Try Praying' got in touch and they hope to make use of radioalba.org too.

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024



Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Ecumenical Officer, Elspeth Glasgow.

I continue to plan and implement meetings of the Church Leaders, GCT Committee Meetings, Full Committee, Music and Worship and Radio Alba.

I attend Planning Meetings with Partner Organizations, including Forum of Faiths, Glasgow Life, Irene O'Brien, Archivist, Mitchell Library, Mediaeval Glasgow Trust, Presbytery Meetings, Local Churches Together Meetings, Scottish Ahlul Bayt Society, Glasgow 850 City Chambers Lord Provost's Office.

And always looking for new experiences for GCT

Financial review

The deficit on the General fund for the year was £2,000 (2023: deficit £4,375) which has been transferred to reserves. The Committee Members are satisfied with the financial position.

The principal source of income was the subscriptions paid by the member churches.

Reserves Policy

The Committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') held by the charity should be 3 months of the resources expended, which would normally equate to £5,000 in general funds. At this level, the Committee feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or the activities changed. At present the free reserves, which amount to £9,155 meet this level.

Investment Powers and Restrictions

Under the constitution, the charity has the power to make any investment as it so determines.

Glasgow Churches Together

Members' Annual Report *(continued)*

Year ended 31 July 2024

Plans for future periods

We will continue to work together with all of our partner organisations .

In keeping with our basic aims GCT will seek to further relationships between Christian Church communities in the city of Glasgow and beyond. Continue to organise worship celebrations.

Be aware of the changing landscape of Ecumenism today and build on that.

Continue to raise awareness of the health and social needs of others and promote action on these.

Maintain and build on our working relationship with the City Council, Lord Provost's Office, Trades and Merchant's House, Forum of Faiths.

Develop our work with schools and young people by involving them in services and events.

As we move towards the 850th Anniversary of Glasgow being designated a Bishop's Burgh, in 2025, we will be planning events throughout 2025, this will be an incredibly special 12 months of events.

Our plans include the opening service of the year for St Mungo, Vespers and Mungo at the Mitchell.

We are in planning with the Royal Conservatoire of Scotland to hold a Cantata with Mungo's Bairns in Wellington Church. We have received funding from ACTS to support schools with transport.

The reading of Bishop Jocelyn's will in the newly refurbished Blackadder Aisle in Glasgow Cathedral will be held in May.

A walking Pilgrimage from Dumfries to Glasgow, passing through Culross is planned for September. We are also looking at shorter walks in Glasgow and the planting of a tree to mark the year.

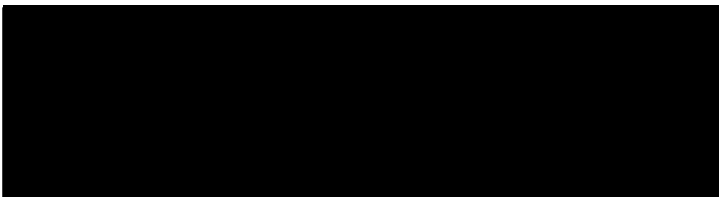
2025 is also the 1700th anniversary of the first Ecumenical Council of Nicaea in 325 and where the Nicene creed emerged from, as an ecumenical organization we will also be marking this.

2025 is also The Holy Year and Pope Francis has decided that 2025 will be a year of Jubilee, something which happens every 25 years. The theme is "Pilgrims of Hope", and it will be a year of hope for a world suffering the impacts of war, the ongoing effects of COVID-19 pandemic, and a climate crisis. This will tie in with our pilgrimages and other events in 2025

So, looks like a busy year ahead in 2025.

We could not maintain the work we are doing around Ecumenism without the support of the member churches and the generous support they give, this enables us to conduct the work of Glasgow Churches Together. We will continue to work together with all of our partner organisations.

The members' annual report was approved on 14/2/2025 and signed on behalf of the board of trustees by:



Glasgow Churches Together

Independent Examiner's Report to the Members of Glasgow Churches Together

Year ended 31 July 2024

I report on the financial statements for the year ended 31 July 2024, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of members and examiner

The charity's members 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 members consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 members 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 connection with 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 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.



Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

24/2/25

Glasgow Churches Together

Statement of Financial Activities

Year ended 31 July 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	19,700	5,499	25,199	18,527
Total income		<u>19,700</u>	<u>5,499</u>	<u>25,199</u>	<u>18,527</u>
Expenditure					
Expenditure on charitable activities	5,6	21,700	5,499	27,199	22,902
Total expenditure		<u>21,700</u>	<u>5,499</u>	<u>27,199</u>	<u>22,902</u>
Net expenditure and net movement in funds		<u>(2,000)</u>	<u>—</u>	<u>(2,000)</u>	<u>(4,375)</u>
Reconciliation of funds					
Total funds brought forward		11,155	6,000	17,155	21,530
Total funds carried forward		<u>9,155</u>	<u>6,000</u>	<u>15,155</u>	<u>17,155</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 24 form part of these financial statements.

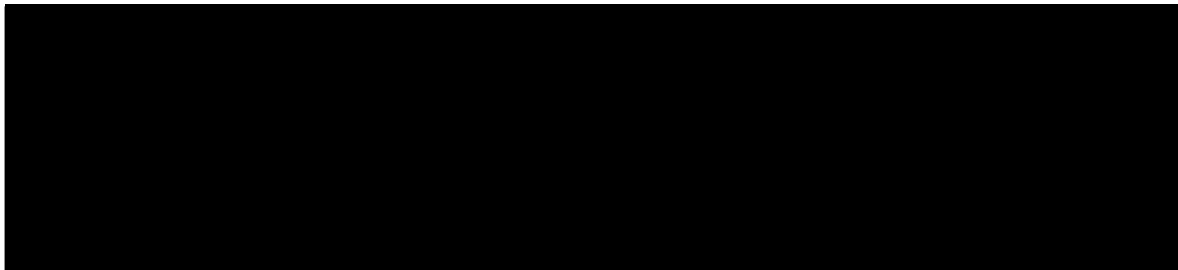
Glasgow Churches Together

Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		17,075	18,055
Creditors: amounts falling due within one year	11	<u>1,920</u>	<u>900</u>
Net current assets		<u>15,155</u>	<u>17,155</u>
Total assets less current liabilities		<u>15,155</u>	<u>17,155</u>
Net assets		<u>15,155</u>	<u>17,155</u>
Funds of the charity			
Restricted funds		6,000	6,000
Unrestricted funds		<u>9,155</u>	<u>11,155</u>
Total charity funds	12	<u>15,155</u>	<u>17,155</u>

These financial statements were approved by the board of trustees and authorised for issue on 14/2/2025 and are signed on behalf of the board by:



The notes on pages 16 to 24 form part of these financial statements.

Glasgow Churches Together

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is c/o [REDACTED]

2. Statement of compliance

These 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 Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

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. These 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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Glasgow Churches Together

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

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 be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Glasgow Churches Together

Notes to the Financial Statements (continued)

Year ended 31 July 2024

3. Accounting policies (continued)

Financial instruments (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Subscriptions	17,700	–	17,700
Donations & collections	–	3,673	3,673
Legacies			
Legacies Rev W Slaven	2,000	–	2,000
Grants			
ACTS	–	1,826	1,826
	<u>19,700</u>	<u>5,499</u>	<u>25,199</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Subscriptions	16,500	–	16,500
Donations & collections	–	2,027	2,027
Legacies			
Legacies Rev W Slaven	–	–	–
Grants			
ACTS	–	–	–
	<u>16,500</u>	<u>2,027</u>	<u>18,527</u>

Glasgow Churches Together

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Ecumenical Officer Costs	13,349	5	13,354
Carols for Peace	723	1,159	1,882
Pause for Hope	48	463	511
Website	760	–	760
Radio Alba	3,000	–	3,000
CCLI and Calamus	556	–	556
St Mungo Service expenses	141	474	615
Activity type 19	–	–	–
St Mungo Festival	–	–	–
Culross Pilgrimage	1,140	180	1,320
St Margaret Vespers	100	–	100
Season of Creation	8	392	400
ACTS	34	1,826	1,860
Blessing of the Crib	125	–	125
Glasgow Welcoming City	–	1,000	1,000
Support costs	1,716	–	1,716
	<u>21,700</u>	<u>5,499</u>	<u>27,199</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Ecumenical Officer Costs	13,528	–	13,528
Carols for Peace	350	550	900
Pause for Hope	–	550	550
Website	1,357	–	1,357
Radio Alba	3,000	–	3,000
CCLI and Calamus	375	–	375
St Mungo Service expenses	–	–	–
Activity type 19	–	500	500
St Mungo Festival	100	–	100
Culross Pilgrimage	–	–	–
St Margaret Vespers	–	–	–
Season of Creation	–	–	–
ACTS	–	–	–
Blessing of the Crib	100	–	100
Glasgow Welcoming City	93	427	520
Support costs	1,972	–	1,972
	<u>20,875</u>	<u>2,027</u>	<u>22,902</u>

Glasgow Churches Together

Notes to the Financial Statements (continued)

Year ended 31 July 2024

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Ecumenical Officer Costs	13,354	–	–	13,354	13,528
Carols for Peace	722	1,160	–	1,882	900
Pause for Hope	41	470	–	511	550
Website	760	–	–	760	1,357
Radio Alba	–	3,000	–	3,000	3,000
CCLI and Calamus	556	–	–	556	375
St Mungo Service expenses	140	475	–	615	–
Activity type 19	–	–	–	–	500
St Mungo Festival	–	–	–	–	100
Culross Pilgrimage	1,320	–	–	1,320	–
St Margaret Vespers	100	–	–	100	–
Season of Creation	–	400	–	400	–
ACTS	1,860	–	–	1,860	–
Blessing of the Crib	125	–	–	125	100
Glasgow Welcoming City	–	1,000	–	1,000	520
Governance costs	–	–	1,716	1,716	1,972
	<u>18,978</u>	<u>6,505</u>	<u>1,716</u>	<u>27,199</u>	<u>22,902</u>

Governance costs of £1,716 (2023 - £1,972) relate to; Indemnity insurance - £696 (2023 £676), Independent examination fee - £1,020 (2022 £960) and AGM/Conference expenses - £nil (2023 £336).

7. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Lord Provost's Fund	1,160	550
Radio Alba	3,000	3,000
Pause for Hope	–	300
Prince & Princess of Wales	–	250
Brain Tumour Trust	470	–
The Ukrainian Catholic Eparchy of the Holy Father of London	475	–
WaterAid Scotland	400	–
Latin Patriarchate of Jerusalem - Fr Gabriel Romanelli's Community in Gaza	1,000	520
MND Scotland	–	500
	<u>6,505</u>	<u>5,120</u>
Total grants	<u>6,505</u>	<u>5,120</u>

Glasgow Churches Together

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

8. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>960</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>12,750</u>	<u>12,150</u>

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of part-time staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £12,750 (2023:£12,150).

10. Trustee remuneration and expenses

The Committee Members receive no remuneration for the provision of their services as Committee Members.

No committee members received expenses during the year (2023: nil)

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,920</u>	<u>900</u>

Glasgow Churches Together

Notes to the Financial Statements (continued)

Year ended 31 July 2024

12. Analysis of charitable funds

Unrestricted funds

	At 1 August 2023	Income £	Expenditure £	At 31 July 2024 £
Unrestricted Funds	11,155	19,700	(21,700)	9,155

	At 1 August 2022	Income £	Expenditure £	At 31 July 2023 £
Unrestricted Funds	15,530	16,500	(20,875)	11,155

Restricted funds

	At 1 August 2023	Income £	Expenditure £	At 31 July 2024 £
Carols for Peace	-	1,159	(1,159)	-
Glasgow the Welcoming City	-	1,005	(1,005)	-
Pause for Hope	-	463	(463)	-
Homeless Jesus	6,000	-	-	6,000
St Mungo Festival	-	-	-	-
St Mungo Service	-	474	(474)	-
Season of Creation	-	392	(392)	-
ACTS	-	1,826	(1,826)	-
Culross Pilgrimage	-	180	(180)	-
	<u>6,000</u>	<u>5,499</u>	<u>(5,499)</u>	<u>6,000</u>

	At 1 August 2022	Income £	Expenditure £	At 31 July 2023 £
Carols for Peace	-	539	(539)	-
Glasgow the Welcoming City	-	514	(514)	-
Pause for Hope	-	513	(513)	-
Homeless Jesus	6,000	-	-	6,000
St Mungo Festival	-	461	(461)	-
St Mungo Service	-	-	-	-
Season of Creation	-	-	-	-
ACTS	-	-	-	-
Culross Pilgrimage	-	-	-	-
	<u>6,000</u>	<u>2,027</u>	<u>(2,027)</u>	<u>6,000</u>

Glasgow Churches Together

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

12. Analysis of charitable funds *(continued)*

Carols for Peace.

The full proceeds from the Carols for Peace service are gifted to charity. This year the collection was £1,159. A total of £1,160 was gifted to The Lord Provost's Children's Fund.

Glasgow the Welcoming City

The full proceeds of the Glasgow the Welcoming City services were gifted to charity. This year the collection was £1005. A total of £1000 was gifted to the Latin Patriarchate of Jerusalem to support the work of ██████████ Community in Gaza and £21 of bank charges were paid on this donation.

Pause for Hope

The full proceeds from Pause for Hope were gifted to charity. This year the collection was £463. In total £470 was gifted to The Brain Tumour Trust.

Homeless Jesus

This fund has been set up to raise funds to maintain the Homeless Jesus Sculpture in Nelson Mandela Place, Glasgow.

St Mungo Festival

The full proceeds of the Glasgow the St Mungo Festival were gifted to charity. Last year the collection was £461. A total of £500 was gifted MND Scotland.

St Mungo Service

The full proceeds of the St Mungo Service were gifted to charity. This year the collection was £474. A total of £475 was gifted to The Ukrainian Catholic Eparchy of the Holy Family of London.

Season of Creation

The full proceeds of the Glasgow the St Mungo Festival were gifted to charity. This year the collection was £392. A total of £400 was gifted WaterAid Scotland.

ACTS

A grant of £1,826 was received from ACTS to cover the expenses for a conference held on 20/2/24 on the theme "Challenging Issues Facing Church Ministers in 2024" which was held in Glasgow. £1,860 was spent on the event.

Culross Pilgrimage

A Pilgrimage to Culross, the birth place of St Mungo, was organised. A collection of £180 was taken to partially cover the cost of the event. The full cost was £1,320.

Glasgow Churches Together

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	11,075	6,000	17,075
Creditors less than 1 year	(1,920)	—	(1,920)
Net assets	<u>9,155</u>	<u>6,000</u>	<u>15,155</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	12,055	6,000	18,055
Creditors less than 1 year	(900)	—	(900)
Net assets	<u>11,155</u>	<u>6,000</u>	<u>17,155</u>