

# GIFFNOCK PARK CHURCH OF SCOTLAND



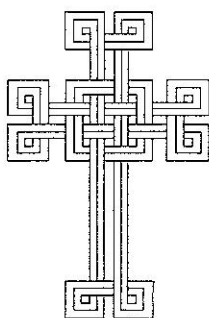
Ravenscliffe Drive, Giffnock, G46 7QP

## TRUSTEES' ANNUAL REPORT AND CONGREGATIONAL ACCOUNTS

YEAR TO 31st DECEMBER 2024

Congregational No : 160862


Charity No : SC002965



**GIFFNOCK PARK CHURCH OF SCOTLAND**

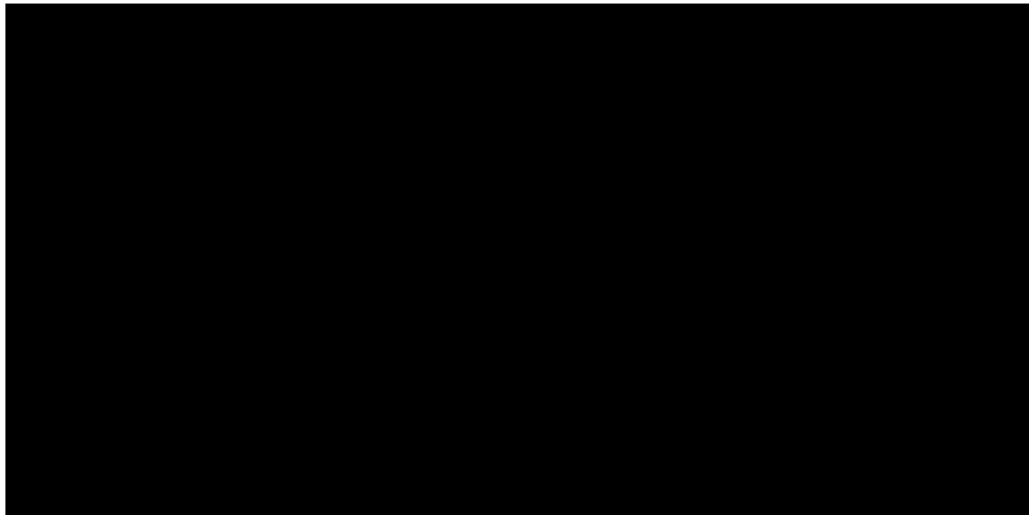
**Reference and Administration Information**

**For the year to 31st December 2024**

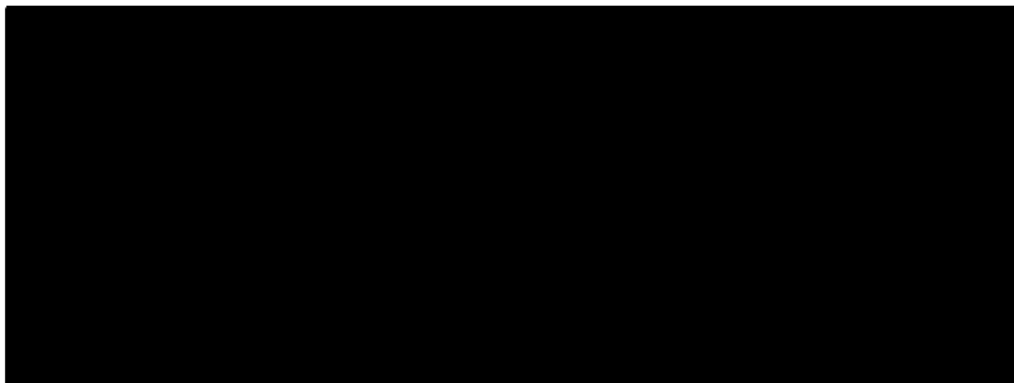
Charity Name:	Giffnock Park Church of Scotland
Charity Reference Number:	SC002965
Congregational Number:	160862
OSCR Contact Address:	

**Trustees**

**Kirk Session**



4)



**Bankers**

The Royal Bank of Scotland plc, 158a Fenwick Road, Giffnock, Glasgow G46 6XB

**GIEFNOK THE PARK CHURCH OF SCOTLAND**  
**Trustees Annual Report**  
**For the year to 31st December 2024**

**Structure, Governance and Management**

**Governing Document**

The Church is administered in accordance with the terms of the Model Deed of Constitution.

**Recruitment and Appointment of Trustees**

The Charity Trustees comprise Elders who are members of the Kirk Session and elected members of the Congregational Board. The Minister is elected by the Congregation and inducted by Presbytery. The Elders are chosen from members of the Church who are deemed to be suitable to carry out the required duties. The Congregational Board consists of the Kirk Session and members of the Congregation elected at the Stated Annual Meeting or co-opted by the Board during the year. These members are nominated by the Congregation as having the appropriate qualifications for the management of the affairs of the Church and after a three year period may seek re-election.

**Purpose of the Church**

To glorify God and work for the advancement of Christ's Kingdom throughout the world.

**Organisational Structure**

The Kirk Session meets at least five times a year, led by the Moderator, [REDACTED] and is responsible for spiritual matters within the Church. One Elder represents the Kirk Session at meetings of Presbytery and two Elders with the Moderator represent the Session at the regular area cluster planning meetings of the seven local churches.

The Congregational Board, chaired by the Minister, meets at least five times a year and is responsible for secular matters within the Church. Some matters are delegated to Committees who report back to the Congregational Board for final decisions.

**Activities and Achievements**

The congregation has met on all but one Sunday throughout the year to worship God and enjoy the company and fellowship of others. On that one Sunday in recognising that the church is the people and not building the congregation joined all the other cluster congregations at Williamwood Church for a Songs of Praise.

The Session and Members of the Church are enthusiastic with the ideas for team ministry being advanced by our Cluster as it seeks to protect both our ministers by sharing the workload and all the congregations by enhancing our shared skills.

The members of the Session and the Congregational Board along with many helpers organised community events throughout the year. The weather looked unpromising in early June for our regular Summer Fair but the sun came out and quite quickly the hall and gardens were full of people enjoying themselves. Our Peace Pole was installed in the Church garden in 2023 and in September we again celebrated the International World Day of Peace.

On November 25th we had a joint celebration of St Andrew's Day with our annual Christmas Fayre with stalls, games for children and a visit from Santa. The afternoon started quietly but very quickly we had a long queue from the community waiting to get in - possibly a record turnout for the Park. All our special events proved successful both financially and welcoming many new faces from the community at large.

We view our church building and halls as part of our mission in the local community, helping organisations and groups, whether internal and external but with similar community aims, to establish and thrive. The community use of the Church Halls continued to grow throughout 2024 with active advertising via banners on our church wall and on our website and social media. With only one disappointment being

## **GIFFNOCK THE PARK CHURCH OF SCOTLAND**

### **Trustees Annual Report**

#### **For the year to 31st December 2024**

the closure of our long-standing 4th Giffnock Brownies unit due to a lack of leaders all other users have seen an increase in participation. In their 83rd year the 4th Giffnock Guides and Rainbows are still going strong.

The Park Ladies Group and Park Bible Study group continue to offer time for reflection and socialising. Cathcart Chess had a successful 70th year winning two of the four Glasgow League Divisions and the junior section has now 60 members and 40 on the waiting list.

McCarthy Dance School is well established in the Clarkston and Giffnock area with classes at 3 local churches. They meet on Monday, Wednesday and Friday at the Park and last year competed in a competition in Florida with success and hope to return there in 2025.

Under their Ukrainian Choir master, Oksana Mavrodii, Eastwood Choir practices on Monday evenings in the Church and held a very successful carol concert in the Park in December. Oksana was also instrumental in setting up the Ukrainian Culture programme which meets in our halls on Saturdays.

Also on the music scene we host Alzheimer Scotland's Musical Minds East Renfrewshire on the first Tuesday of each month and Joe Wilson's Guitar Classes every Thursday.

After 20+ years, Alison Richardson's keep fit classes continue to help many in the church and community to retain their fitness levels. So too is the Monday Club with sewing, knitting etc on the menu.

The Park Mother and Toddler Group continues to welcome new youngsters though it is now changed days with Mother often now Father, Grandmother or Grandfather!

Eastwood Art Club, a new association for us in 2023, is now well-settled at the Park appreciating the excellent lighting and new members from our congregation!

The Church continued to be represented by three Street Pastors to carry out support work on the city centre streets of Glasgow.

Worthwhile charities have been supported throughout the year and donations have been made to the Carnwadric Church Helping Hands Foodbank, to the Childrens Hospices across Scotland, to the Eastwood Dementia, to the Royal National Lifeboat Institute, to the Samaritan's Purse, to Christian Aid, to the Lodging House Mission and to the SSAFA armed forces charity.

In 2024, 6 faithful members passed away and at December 2024 the roll now stands at 158.

### **Financial Summary**

The Finance Committee looks after the financial aspects of the Church and is chaired by our Treasurer, [REDACTED]. In 2024, The Park Church recorded an overall surplus of £1,025 and with an increase in the value of our investments of £1,771, the Funds of the Church have been slightly increased from £55,548 at the start of the year to £58,345 at the year end.

## **GIFFNOCK THE PARK CHURCH OF SCOTLAND**

### **Trustees Annual Report**

**For the year to 31st December 2024**

#### **Reserves Policy**

As at the 31st December 2024, the Church had the following reserves:

Restricted	Church Flower Fund	£	1,112
	Benevolent Fund		5,782
	Park Mission Fund		4,489
	Youth Fund		1,782
Designated	Fabric and Reserve Fund		22,110
	General Fund		23,071
			<u>58,345</u>

The Benevolent, Flower and Youth Funds are held for specific purposes and are adequate for immediate requirements. The Park Mission Fund, was set up in 2021 following a donor's wishes to provide funds to raise the profile of the church in the local community and help increase our membership.

The Fabric and Reserve Fund is held to meet major items of repair or capital expenditure identified by the Presbytery or the Church Board.

The General Fund is the amount to smooth out fluctuations in income and expenditure.

#### **Statement of Trustees Responsibilities**

The members of the Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Congregational Board 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



Date

16/3/25

**GIFFNOCK THE PARK CHURCH OF SCOTLAND**

**Charity No : SC002965**

**Independent Examiner's Report to the Trustees**

I report on the accounts of the charity, for the year ended 31st December 2024, which are set out on pages 7 to 11.

**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**

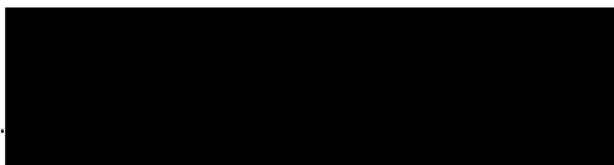
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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**

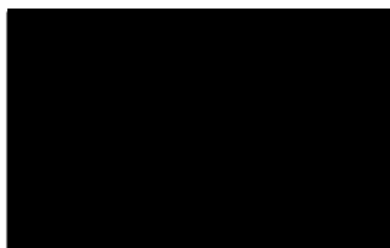
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 (as amended) Accounts Regulations, and
  - 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 a proper understanding of the accounts to be reached.

(Signed).....



8/14/2025  
Date



**GIFFNOCK THE PARK CHURCH OF SCOTLAND**  
**RECEIPTS AND PAYMENTS**  
**For the year to 31st December 2024**

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b><u>Receipts</u></b>					
Donations	7	53,589.48	2,976.82	56,566.30	55,333.35
Legacies	7	0.00	0.00	0.00	1,000.00
Fundraising events	8	3,618.27	0.00	3,618.27	3,483.53
Bank & Deposit interest		1,297.63	0.00	1,297.63	1,067.58
Investment income		367.20	67.50	434.70	386.40
		<u>58,872.58</u>	<u>3,044.32</u>	<u>61,916.90</u>	<u>61,270.86</u>
Rental of Premises (External Organisations)	9	9,550.00	0.00	9,550.00	8,570.00
Sale of Assets		0.00	0.00	0.00	0.00
Sale of Investments		0.00	0.00	0.00	0.00
Grants		0.00	0.00	0.00	0.00
Receipts from General Trustees		0.00	0.00	0.00	0.00
		<u>9,550.00</u>	<u>0.00</u>	<u>9,550.00</u>	<u>8,570.00</u>
<b><u>Total Receipts</u></b>		<u>68,422.58</u>	<u>3,044.32</u>	<u>71,466.90</u>	<u>69,840.86</u>
<b><u>Payments</u></b>					
Cost of generating funds		0.00	0.00	0.00	0.00
Charitable activities	11	68,853.19	1,587.88	70,441.07	72,196.51
Governance costs		0.00	0.00	0.00	0.00
Other Payments		0.00	0.00	0.00	0.00
<b><u>Total Payments</u></b>		<u>68,853.19</u>	<u>1,587.88</u>	<u>70,441.07</u>	<u>72,196.51</u>
<b><u>Excess / (Deficit) of Receipts over Payments for the year</u></b>					
		<u>(430.61)</u>	<u>1,456.44</u>	<u>1,025.83</u>	<u>(2,355.65)</u>
<b><u>Investment revaluation (decrease) / increase during year</u></b>					
		<u>1,496.00</u>	<u>275.00</u>	<u>1,771.00</u>	<u>1,384.60</u>

**GIFFNOCK THE PARK CHURCH OF SCOTLAND**  
**STATEMENT OF BALANCES**  
**As at 31st December 2024**

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
<b><u>Bank &amp; Cash Balances</u></b>					
Balances brought forward		28,257.80	8,518.03	36,775.83	39,131.48
Movement in the year					
Excess of receipts over payments for the year		(430.61)	1,456.44	1,025.83	(2,355.65)
Balances carried forward		<u>27,827.19</u>	<u>9,974.47</u>	<u>37,801.66</u>	<u>36,775.83</u>
<b><u>Investments</u></b>	12	<u>17,353.60</u>	<u>3,190.00</u>	<u>20,543.60</u>	<u>18,772.60</u>
<b><u>Total Assets</u></b>		<u>45,180.79</u>	<u>13,164.47</u>	<u>58,345.26</u>	<u>55,548.43</u>

**Accounting Policies**

1. The Accounts have been prepared on a cash basis i.e. they include only income actually received and expenditure actually paid for in the financial year.
2. All expenditure on fabric maintenance and repairs is charged to the Income & Expenditure Account (General Fund) except where the Congregational Board decide it is significant and should be charged to the Fabric and Reserves Fund.
3. Heritable properties, consisting of the Church, Halls and Manse are not recorded in the Accounts. The Title Deeds are held by the Church of Scotland General Trustees.
4. Investments are shown at Market Value at the balance date.

The accounts were approved by the Congregational Board on :

12/3/2025

(Signed) \_\_\_\_\_

Session Clerk

(Signed) \_\_\_\_\_

Treasurer



**GIFFNOCK THE PARK CHURCH OF SCOTLAND**  
**NOTES TO THE ACCOUNTS**  
**For the year to 31st December 2024**

**1 Trustee Remuneration, Expenses and Related Party Transactions**

During the year [REDACTED] received £675 for cleaning the Church.

Expenses of £960 were paid on behalf of or refunded to [REDACTED] the Minister who occupied the Manse for which the Church paid Council tax of £3682.12 and the Manse phone bill of £499.35.

No expenses were paid to, or on behalf of any other Trustee.

**2 Movements in Funds**

	As at 1st January 2024 £	Incoming Resources £	Outgoing Resources £	Investment Revaluation £	As at 31st December 2024 £
<b><u>Restricted Funds</u></b>					
a) Church Flower Fund	1,103.59	763.00	(754.75)	-	1,111.84
b) Benevolent Fund	5,439.33	67.50	0.00	275.00	5,781.83
c) Youth Fund	1,943.09	72.10	(233.21)	-	1,781.98
d) Park Mission Fund	2,947.02	2,141.72	(599.92)	-	4,488.82
Total Restricted	11,433.03	3,044.32	(1,587.88)	275.00	13,164.47
<b><u>Unrestricted Funds</u></b>					
a) General Fund	20,293.49	68,382.08	(66,935.57)	1,331.00	23,071.00
b) Fabric and Reserves Fund	23,821.91	40.50	(1,917.62)	165.00	22,109.79
Total Unrestricted	44,115.40	68,422.58	(68,853.19)	1,496.00	45,180.79
Total Funds	55,548.43	71,466.90	(70,441.07)	1,771.00	58,345.26

**3 Fund Purposes**

**Purposes of Restricted Funds**

a) Church Flower Fund : This is a fund to provide flowers for display during services of worship

b) Benevolent Fund : This is a fund to help needy members at the sole discretion of the Minister

c) Park Mission Fund: This fund was set up to in accordance with a member's wishes to better enable local projects to increase awareness in their local Church and attract new members

d) Youth Fund: This fund was set up to provide additional financial support to the youth organisations associated with the church

**Purposes of Designated Funds**

a) Fabric and Reserves Fund : The Trustees have set aside funds for the maintenance of the Church

**4 Analysis of Net Assets between Funds**

	General £	Designated £	Restricted £	Total £
Fixed Assets	0.00	0.00	0.00	0.00
Investments	15,439.60	1,914.00	3,190.00	20,543.60
Current Assets - Bank Balances	7,631.40	20,195.79	9,974.47	37,801.66
Current liabilities	0.00	0.00	0.00	0.00
Net Assets at 31st December 2024	23,071.00	22,109.79	13,164.47	58,345.26

In addition, debtors due to the Church at 31st December 2024 were £2,792 (2023 £2,121) being recoverable tax on Gift Aid. There were no significant creditors at either year end.

**5 Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing 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 £31,642 and the maximum stipend (5th and subsequent years) was £38,884

**GIFFNOCK THE PARK CHURCH OF SCOTLAND****NOTES TO THE ACCOUNTS****For the year to 31st December 2024****6 Collections for and Donations to Third Parties**

	Charity No.	Total 2024 £	Total 2023 £
Carnwadric Church Helping Hands Food Bank	SC030150	105.30	460.00
Children's Hospices across Scotland	SC019720	392.69	
Christian Aid	1105851	90.00	110.00
Disaster Emergency Committee Turkey/Syria Appeal	1062638		230.00
Eastwood Dementia Group	SC022539	220.00	
Red Cross Disaster Fund Appeal	1047178		630.00
Royal National Lifeboats Institute	SC037736	310.00	
Samaritans Purse		70.00	
SSAFA Armed Forces Charity	SC038056	199.00	160.00
The Lodging House Mission	SC017283	100.00	120.00
Total Donations for and to Third Parties		1,486.99	1,710.00

**7 Analysis of Donations Received****Unrestricted Funds**

Weekly Free Will Offering (Non Gift Aid)	1,716.00	1,210.00
Gift Aid Donations	33,034.00	30,247.00
Contributions from Church Organisations (Note 10)	2,780.00	3,700.00
Ordinary offerings, Gifts and Open Plate	5,480.28	8,209.46
Tax recovered	9,668.48	10,055.23
Donations to the Tea/Coffee Fellowship	910.72	905.72
Legacy	0.00	1,000.00
Total Unrestricted Donations	53,589.48	55,327.41

**Restricted Funds**

Church Flower Fund	763.00	817.00
Park Mission Fund	2,141.72	0.00
Youth Fund	72.10	188.94
Total Restricted Donations	2,976.82	1,005.94

**Total Donations Received**

56,566.30	56,333.35
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**8 Fundraising Events**

Christmas Fayre	2,058.61	2,199.84
Summer Fair	1,559.66	1,283.69
Total	3,618.27	3,483.53

**9 Rental of Premises**

Alison's Aerobics	560.00	550.00
Baby Yoga Class	0.00	1,080.00
Cathcart Chess Club	1,855.00	1,490.00
Eastwood Art Club	1,120.00	925.00
Eastwood Choir	1,800.00	900.00
Eastwood Entertainers	0.00	235.00
JW Music Lessons	980.00	820.00
McCarthy School of Dance	2,665.00	2,210.00
Ukrainian Culture	400.00	0.00
Private Hire of Halls	170.00	360.00
Total	9,550.00	8,570.00

**GIFFNOCK THE PARK CHURCH OF SCOTLAND**  
**NOTES TO THE ACCOUNTS**  
**For the year to 31st December 2024**

Total 2024 £	Total 2023 £
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**10 Contributions from Church Organisations**

Parents & Toddlers	1,320.00	1,700.00
Monday Club	250.00	300.00
Ladies Keep Fit	560.00	550.00
4th Giffnock Guides	300.00	300.00
4th Giffnock Brownies	50.00	300.00
4th Giffnock Rainbows	300.00	550.00
Total	<u>2,780.00</u>	<u>3,700.00</u>

**11 Analysis of Payments**

Charitable Activities

Unrestricted Funds

Giving to Grow Allocation	33,662.00	29,575.00
Giving to Grow - Voluntary Payment	0.00	0.00
Presbytery Dues	2,852.00	1,003.00
Minister's expenses	1,459.35	1,424.42
Ministerial Assistance	0.00	0.00
Pulpit Supply	100.00	380.00
Other staffing costs (Organist, Secretary and Cleaners)	9,311.75	8,856.00
Fabric and Reserve Fund - repairs and maintenance	1,917.62	8,000.00
General Fund - fabric repairs and maintenance	3,936.10	5,652.15
Council Tax - Manse	3,682.12	3,608.62
Other Building Costs	9,896.12	8,023.50
Church Office expenses	1,073.80	847.33
Organ & Music	580.79	235.16
Other expenses	381.54	941.64
Total - Unrestricted Funds	<u>68,853.19</u>	<u>68,546.82</u>

Restricted Funds

Church Flowers Fund	754.75	746.42
Benevolent Fund Payment at Minister's Discretion	0.00	0.00
Park Mission Fund	599.92	2,617.00
Youth Fund	233.21	286.27

Total - Restricted Funds	<u>1,587.88</u>	<u>3,649.69</u>
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Total Payments re Charitable Activities	<u>70,441.07</u>	<u>72,196.51</u>
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**12 Investments**

3,220 Units in Church of Scotland Growth Fund

Market Value as at 31st December	<u>20,543.60</u>	<u>18,772.60</u>
Cost	<u>1,610.00</u>	<u>1,610.00</u>