Glasgow: Springburn Trinity Parish Church of Scotland

Scotland · Charity number SC004397

Details

Status	Not Submitted
Legal form	Unincorporated association
Registered	1933-11-06
Register	View on the OSCR register

Contact

Address	180 Springburn Way G21 1TU
Website	www.springburnparishchurch.btck.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To meet the spiritual needs of the Springburn community and to help meet the needs of the most vulnerable

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£0	-	1
2023-12-31	£90,695	£124,857	-	1
2022-12-31	£91,472	£106,333	-	1
2021-12-31	£91,008	£106,333	-	1
2020-12-31	£68,540	£100,217	-	2
2019-12-31	£71,027	£78,279	-	2

Accounts

Springburn Parish Church of Scotland
Glasgow

Report of the Trustees
For the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to Glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operatives with other Churches in various ecumenical bodies in Scotland and beyond.

Springburn Parish Church provide Services of Worship, supervised youth activities including groups attached to the Boys' Brigade and Guide Movements, Ichthus and the Rainbows. The community-led and managed after-school group – the Let's Go Club – continued from its inception mid-2019, remain a popular club for local primary school children and families

Adult activities include regular meetings of the Guild**,** the Trefoil Guild and the Choir. A tea room, popular with many of the congregation continues on a Sunday after the morning service after COVID restrictions were eased.

We are further involved in the community with a shared chaplaincy to a large care home, and by presence and teaching in the local Primary School and High School, Elmvale Primary and Springburn Academy, and by hosting the Primary School for main holiday services and events. The Minister is a member of the Parent Teacher Council of Elmvale Primary School.

The church also supports Springburn Community Council and provides meeting room space for their monthly committee meetings. Two members of the congregation are community councillors and often work in partnership on community projects such as Christmas and Halloween events, markets and other fun activities in the local community. Accommodation is also provided for Alcoholics Anonymous and Al-Anon.

Public benefit
The charity meets the definition of a public benefit entity under FRS 102.

ACHIEVEMENT AND PERFORMANCE
Fundraising activities

We are a charity registered with 'easyfundraising.org.uk' and, on an ongoing basis, encourage our members to use their website when purchasing online. In doing so, when a transaction has been processed, the retailer makes a donation to the church.

Springburn Parish Church of Scotland
Glasgow

Report of the Trustees
For the year ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE
Annual Review of Activities

Springburn Parish Church (SPC) continues to have a mission to the community in which it serves. We are constantly reviewing the needs of those within our parish and working closely with partner organisations and community groups to ensure that we, each unique in our own way, work together to encourage community involvement in the development and decision-making processes that affect their community, and to ensure that our parish remains one that is both inclusive and resilient.

As the Church looked to recover from the impact of the Pandemic opportunities which had been identified (SPARC recovery café, Slimming Clubs led by local residents for example.) Armchair Yoga have been further developed strengthening the link with the community
In addition, the church continued to support such groups as the Monday afternoon Musical Memories (Singing for the Brain) group where volunteers from the church take part in playing musical instruments, singing and encouraging members, many from various local care homes and suffering with dementia, Alzheimer's or other illnesses that affect the memory, to sing and take part in activities reminiscent of their youth and other memorable times. An extremely popular and well-loved group, Musical Memories are highly acclaimed and recognised for their valuable work.

Would also highlight Tuesday SPARC Café, run by well-trained volunteers, many with lived-experience, and supported by Glasgow North East Recovery Services, offer clients in recovery (and their families) access to many supportive activities to aid them in their recovery journey. This is supported by of professional therapists and counselling in a warm and encouraging atmosphere with no judgement given, Known as a safe space, the café attracts many people in various stages of recovery and offers.

We continue to be an available venue for school assemblies for Elmvale Primary School, for youth groups such as the B\rownies, Guides and The Boys Brigade which has run contnuosly which has run for approximately 40years. We hold an open-door policy for our local schools and utilise any opportunity we can to build new, supportive relationships with the children and families in our community.

Finally, the church continues to support the mini Artists classss which is very popular with members regularly attending.

In summary

Springburn Parish Church will continue to work closely with our colleagues during these challenging times and while the groups both community and church based have continued to return it is apparent that there will be a time lapse before full activities are resumed.

Work will continue within the church to welcome back and support our congregation through a time of difficulty and loss. We have new plans such as messy church, a parent/toddler group, ESOL classes. Work has already started on family support activities. Much is planned for 2023.

Springburn Parish Church of Scotland
Glasgow

Report of the Trustees
For the year ended 31 December 2023

FINANCIAL REVIEW
Reserves policy

It is the policy of the Charity to maintain sufficient funds to support the charity's current activities. Total charity funds of £45154 as at 31 December 2022 (£73820 – 2021) represents accumulated funds arising from past operating results and the Trustees are satisfied that the level held is sufficient to meet all anticipated liabilities. The substantial reduction during the year results from sale of Investor trust units to clear external debt

The financial statements show the overall position of the Church as at 31 December 2021 and its income and expenditure for the year ended that date.

The church saw total income of £91,472 which was in line £91008) in 2021. Total expenditure increased to £108519 from £106333 in 2021. However, unlike lthe previous 2 years this was attributable solely to everyday items with the impact of foodbank being minimal
Following a sale of investor units to reduce outstanding obligations to the denomination the impact of market condition resulted in an investment deficit of £11621 compared to a profit of £3487 was in the previous year

Accordingly, the increase in the ordinary deficit for 2022 was restricted to £11259 (accumulated £14846 2021) which continues to be in the right direction

This improvement combined with a sale of Investors trust units resulted in the creditors position (£56k) being eradicated While the illiquid position remains a concern, the removal of external debt is progress

INVESTMENTS

Investments have been placed with the three funds of the Church of Scotland Investors Trust. The performance of the funds during 2021 against the benchmarks agreed with the fund managers was:

- **Deposit Fund** (a cash fund for short-term investment) - the average interest paid on deposits was 0.54% compared with average UK Base Rate of 0.23%.
- **Income Fund** (a predominantly fixed interest-based fund) – the total return was 6.9% against a benchmark of 7.20%.
- **Growth Fund** (a predominantly equity-based fund) – the total return was -0.61% against a benchmark of 3.06%

Risk management

The Trustees have examined the major risks which the church faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. During 2020 the difficulty in calling meetings meant that the trustees were unable to address fully the risks which emerged during Covid-19 or to receive regular reports.

Springburn Parish Church of Scotland
Glasgow

Report of the Trustees
For the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

The Church was administered in accordance with the terms of the Model Constitution of the Church of Scotland until it changed to the unitary constitution during the year

Recruitment and appointment of new trustees.
Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational structure
The Kirk Session is chaired by the Minister and meets ten times per Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session, , is responsible for spiritual and temporal affairs within the Church.

Key management remuneration
The trustees consider all members of the Kirk Session as comprising the key management personnel in charge of directing and controlling the charity on a day-to-day basis. Some trustees give their time freely while others are remunerated. Details of trustee remuneration and expenses are as disclosed within the notes to the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity Number
SC004397

Principal address:
180 Springburn Way
Glasgow
G21 1TU

Trustees
[redacted]

Springburn Parish Church of Scotland
Glasgow

Report of the Trustees
For the year ended 31 December 2023

[redacted]

Principal Office bearers

Minister:
Session Clerk:
Church Treasurer:

[redacted]

Principal Office
180 Springburn
Way
Glasgow G21 1TU

Independent Examiner

[redacted]

Bankers

Virgin Money
30 St Vincent Place
Glasgow
G1 2HL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees have prepared financial statements for each financial year which show a true and fair view of the state of affairs of the Church and of the surplus or deficit for that year and which have been properly prepared from and are in agreement with the accounting records of the Church. The financial statements complies with relevant disclosure regulations and preparation requirements.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue its activities.

The Trustees are required to act in accordance with the conditions of the Deed of Constitution and within the framework of charity legislation. They are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time, the financial position of the church and to enable them to ensure that the financial statements comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice (Charities FRS 102). They have general responsibility for taking such steps which are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

INDEPENDENT EXAMINER
The Independent Examiner, [redacted] has expressed a willingness to retire from the post. The trustees are grateful for his willingness to guide the congregation during what was av ery difficult in the life of the congregation. The trustees will appoint a replacement during the course of 2022

Approved by order of the Board of Trustees on ....and signed on its behalf by:

[redacted]

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Approved by order of the Board of Trustees on …………………………………………………….and signed on its behalf by:

[redacted]

Springburn Church of Scotland
Balance Sheet as at 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed Assets:					
Tangible assets	10		**4,042**		6,452
Investments	11		**10946**		**29,661**
Total Fixed Assets			**14,988**		36,113
Current Assets					
Debtors	12	-			
Cash at bank and in hand		11,373		9,062	
Total Current Assets		11,373		9,062	
Liabilities					
Creditors falling due within one year	13			21	
Net Current Liabilities			**11,373**		9,041
Assets less Current Liabilities			**26,361**		45,154
Creditors falling due after more than one year	14				-
Net Assets			**26,361**		45,154
The funds of the charity:					
Endowment funds			-		-
Restricted income funds			**97,490**		96,824
Unrestricted income funds			**(71,129)**		(51,670)
Total charity funds	15		**26,361**		45,154

The accounts were approved by the trustees on 15 Nov 2023 and signed on their behalf by:

[redacted]

2021

Springburn Church of Scotland

Report and Accounts

for the year ended 31 December 2023

Congregation No: 161030

Charity No: SC004397

Springburn Church of Scotland
Statement of Financial Activities
for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Income and endowments from:									
Donations & legacies	1	**39,295**	1,580	-	**40,875**	42,941	446	-	43,387
Charitable activities	2	**18,206**	-	-	**18,206**	11,140	-	-	11,140
Other trading activities	3	-	-	-	**-**	-	-	-	-
Investment Income	4	**1,352**		-	**1,352**	2,003	-	-	2,003
Other	5	**23,802**	6,460	-	**30,262**	34,942		-	34,942
Total income		**82,655**	8,040	-	**90,695**	91,026	446	-	91,472
Expenditure on:									
Raising funds	6	196	-	-	**196**	249	-	-	249
Charitable activities	6	117,287	7,374	-	**124,661**	102,037	6,233	-	108,270
Total expenditure		117,483	7,374	-	**124,857**	102,286	6,233	-	108,519
Net income/(expenditure) before gains & losses on investments		(34,828)	666	-	**(34,162)**	(11,260)	(5,787)	-	(17,046)
Net gains/(losses) on investments		15370		-	**15,370**		-	-	
Net income/(expenditure)		(19,458)	666	-	**(18,792)**	(11,260)	(5,787)	-	(17,046)
Transfers between Funds		-	-	-	**-**	-	-	-	-
Gain/(loss) on revaluation of fixed assets				-	**-**	(11,621)	-	-	3,486
Net movement in funds		(19,458)	666	-	**(18,792)**	(22,881)	(5,787)	-	(28,668)
Reconciliation of funds:									
Total funds brought forward		(51,670)	96,824	-	**45,154**	(28,789)	102,611	-	**73,822**
Total funds carried forward	15	(71,129)	97,490	-	**26,361**	(51,670)	96,824	-	45,154

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts have been prepared under the historical cost convention, modified to reflect the inclusion of investments and the manse at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity meets the definition of a public benefit entity under FRS 102.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the trustees’ discretion to apply the fund.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of interest paid or payable by the bank. Dividends on investments are recognised once the dividend has been declared and notification has been received of the dividend due.

On receipt, donated professional services and donated facilities are recognised as income on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Accounting Policies

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.
The Charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

The manse which is vested in Local Trustees is included at market value as estimated by the Trustees.
All other fixed assets costing in excess of £500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.
Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.
Plant and Machinery - 25% on cost and 10% on cost

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Springburn Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Springburn Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
1 Donations and Legacies									
Offerings		**26,788**	-	-	**26,788**	**27,168**	-	-	27,168
Tax Recovered on Gift Aid		**5,819**	-	-	**5,819**	**7,957**	-	-	7,957
Legacies		**0**	-	-	**-**	**3000**	-	-	3,000
Donations		3,596	1,580	-	**5,176**	4,816	446	-	5,262
Other		3092		-	**3,092**		-	-	-
	40875	39,295	1,580	-	**40,875**	42,941	446	-	43,387
2 Income from Charitable activities									
Hall lets		**17,248**	-	-	**17,248**	**10,591**	-	-	10,591
Tearoom		**958**			**958**	**549**			549
Weddings and funerals		-	-	-	**-**	-	-	-	-
Sale of Life and work		-	-	-	**-**	-	-	-	-
	18206	18,206	-	-	**18,206**	11,140	-	-	11,140
3 Income from other trading activities									
Rent of manse		-	-	-	**-**	-	-	-	-
		-	-	-	**-**	-	-	-	-
4 Investment income									
Dividends received	1352	1352		-	**1,352**	2,003	-	-	2,003
						-	-	-	-
		1,352	-	-	**1,352**	2,003	-	-	2,003
5 Other Income									
Income from Consolidated Fabric		13,302	-	-	**13,302**	31,742	-		31,742
Grants received		1,500	5,250	-	**6,750**	3,200			3,200
Foodbank Grant/Donations		9,000	1,210	-	**10,210**		100		100
	23802	23,802	6,460	-	**30,262**	34,942		-	35,042

84235	**Unrestricted Funds 2023 £**	**Restricted Funds 2023 £**	**Endowment Funds 2023 £**	**Total 2023 £**	**Unrestricted Funds 2022 £**	**Restricted Funds 2022 £**	**Endowment Funds 2022 £**	**Total 2022 £**
6 Analysis of Expenditure								
Raising Funds								
Tearoom	-	-	-	**-**	-	-	-	-
Offering Envelopes	196	-	-	**196**	249	-	-	249
	196	-	-	**196**	249	-	-	249
Charitable Activities								
Ministries & Mission Contributions	**32,825**	-	-	**32,825**	**24,500**	-	-	**24,500**
Presbytery Dues	1,505	-	-	**1,505**	**1,153**	-	-	**1,153**
Minister's Expenses	2,771	-	-	**2,771**	**5,243**	-	-	**5,243**
Council Tax Manse	2,463	-	-	**2,463**	-			
Pulpit Supply	909	-	-	**909**	**2,375**	-	-	**2,375**
Other Salary Costs	3,110	-	-	**3,110**	-	-	-	**-**
Church Fabric Repairs & Maintenance	40,040		-	**40,040**	**7,211**	-	-	**7,211**
Water & Insurance	2,789		-	**2,789**	49,048	500	-	**49,548**
Heating and lighting	4,731		-	**4,731**	1,288	-	-	**1,288**
Postage,stationery & Advertising	1,299			**1,299**	5,951	-	-	**5,951**
Foodbank/community Costs	-	7374		**7,374**		5,733		**5,733**
Professional Fees Accountants	4,900	-	-	**4,900**	-		-	**-**
Cleaning materials		-	-	**-**	-	-	-	**-**
Telephone?Internet	4,512	-	-	**4,512**	2,858	-	-	**2,858**
Depreciation	2,410		-	**2,410**	2,410		-	**2,410**
Support to Organisations	7,826			**7,826**				
Other expenses	5,197	-	-	**5,197**		-	-	**-**
	117,287	7,374	-	**124,661**	102,037	6,233	-	108,270
Total	117,483	7,374	-	**124,857**	102,286	6,233	-	108,519

Support costs have not been separately identified as the trustees consider there is only one charitable activity.
Therefore support costs relate wholly to that activity and have not been separately identified.

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023	2022
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	309,606	-
Market Value of Balances at 31 December	314,000	-
REVENUE ACCOUNT		
Credit Balances held at 31 December	7,018	-
TEMPORARY ACCOUNT		
Credit Balance at 31 December	-	-

Springburn Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

7 Staff costs and numbers

	2023	2022
	£	£
Salaries and wages	7211	3,816
Pension costs	-	-
Total	7,211	3,816

The average number of employees during the year was as follows:

	2023	2022
	Number	Number
Music staff	1	1
Grounds maintenance	1	1
	2	2

No employee had employee benefits in excess of £60,000 (2022 nil)

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 and loan fund. 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 £28,700 and the maximum stipend (in the fifth and subsequent years) was £35,269.

8 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses incurred in respect of Council Tax and and travel and other expenses totalling £5243 (2020 £6084

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £6050 was donated to the congregation by trustees.

9 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

10 Tangible Fixed Assets

	Manse	Audio Visual & Sound Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost/valuation				
At 1 January 2023	-	-	30,110	30,110
Additions	-	-	-	-
Gain /(loss) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2023	-	-	30,110	30,110
Accumulated Depreciation				
At 1 January 2023	-	-	23,658	23,658
Charge for year	-	-	2,410	2,410
Eliminated on Disposals	-	-	-	-
At 31 December 2023	-	-	26,068	26,068
Net Book Value				
At 31 December 2023	-	-	4,042	4,042
At 31 December 2022	-	-	6,452	6,452

	Manse	Audio Visual & Sound Equipment	Fixtures & Fittings	Total
Cost/valuation				
At 1 January 2022	-	-	30,110	30,110
Additions	-	-		-
Gain /(loss) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	-	-	30,110	30,110
Accumulated Depreciation				
At 1 January 2022	-	-	21,248	21,248
Charge for year	-	-	2,410	2,410
Eliminated on Disposals	-	-	-	-
At 31 December 2022	-	-	23,658	23,658
Net Book Value				
At 31 December 2022	-	-	6,452	6,452
At 31 December 2021	-	-	8,862	8,862

Springburn Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

11 Investments

WIP	**2023**	**2022**
	£	**£**
Market value at 1 January	29,661	91,287
Purchased during the year	-	-
Sold during the year	-20005	(50,005)
Gain /(loss) on revaluation	1290	(11,621)
Market value at 31 December	10,946	29,661
Investments at cost	16,789	50,645
Net gains/(losses) on disposal of investments		(11,621)
Sale proceeds		(50,005)
Market value at 1 January		29,661
Net realised gains/(losses) in year		-
The following investments are held:		
Deposit Fund - General Purposes and Congregational Funds	1,008	2,018
Church of Scotland Investors Trust Income Fund	2926	2,819
Church of Scotland Investors Trust Growth Fund	7113	24,824
	11,047	29,661

12 Debtors

	2023	**2022**
	£	**£**
Gift Aid Tax Refund Due	0	3,957
Prepayments and accrued income	0	-
	-	3,957

13 Creditors falling due within one year

	2023	**2022**
	£	**£**
Taxation and Social security		21
Other creditors		
	-	21

14 Creditors falling due after more than one year

	2023	**2022**
	£	**£**
Loan from General Trustees	-	-
Less due within one year	-	-
	-	-

Springburn Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

15 Movement in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Gain/(Loss) on Manse/ Investments £	Transfers £	At 31 December 2023 £
Endowment funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Restricted funds						
Flower Fund	4,930	380	(671)	-	-	4,639
Foodbank Operation	3,699	8,040	(7,274)			4,465
Christian Education	1,662					1,662
Wednesday Prayer Group	149					149
Climate Challenge Fund	7,944					7,944
Defibrillator Fund	130					130
Parish Fund	1,987	-	(1,560)	-	-	427
Fabric Fund	76,323	-	-	-	-	76,323
	96,824	8,420	(9,505)	-	-	95,739
Unrestricted funds						
Analysis of Net Assets Among F	-	-	-	-	-	-
		-	-	-	-	-
Bequest Fund	22,791	-	-	-	-	22,791
General Fund	(51,580)	82,655	(117,483)			(86,408)
	(28,789)	82,655	(117,483)	-	-	(63,617)
Total funds	68,035	91,075	(126,988)	-	-	32,122

Analysis for Previous year	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Gain/(Loss) on Manse/ Investments £	Transfers £	At 31 December 2022 £
Endowment funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Restricted funds						
Flower Fund	4,884	346	(300)	-	-	4,930
Foodbank Operation	9,332	100	(5,733)			3,699
Christian Education	1,662					1,662
Wednesday Prayer Group	149					149
Climate Challenge Fund	7,944					7,944
Defibrillator Fund	330		-200			130
Parish Fund	1,987	-		-	-	1,987
Fabric Fund	76,323	-	-	-	-	76,323
	102,611	446	(6,233)	-	-	96,824
Unrestricted funds						
Analysis of Net Assets Among F	-	-	-	-	-	-
WIP	-	-	-	-	-	-
Bequest Fund	22,791	-	-	-	-	22,791
General Fund	(40,222)	68,740	(83,584)	3,486	-	(51,580)
	(17,431)	68,740	(83,584)	3,486	-	(28,790)
Total funds	85,180	69,186	(89,817)	3,486	-	68,034

15 Movement in Funds

Purposes of Endowment Funds

The Smith Bequest: Income is to be used to provide Sunday School teaching materials

The Jones Legacy: Income is to be used to meet Youth Development costs

Purposes of Restricted Funds

Flower Fund: A fund to provide flowers for display within the church premises.

Guild Fund: The Trustees have set aside funds for use by the Guild Committee.

Manse Fund: **The** fund reflects the net book value of the manse

Refurbishment Fund: **E**stablished in 2015 to deal with major refurbishment of the Santuary

Purposes of Designated Funds

Fabric Fund: A fund for the maintenance of the church properties.

Youth Development Fund: A fund to provide specific support for young people in the church and local community.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

16 Analysis of Net Assets Among Funds

WIP	General Fund £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets				-	
Investments				-	
Current Assets				-	
Current Liabilities				-	
Liabilities over 1 year	-	-		-	-
Net assets at 31 December 2023	-	-	-	-	-

WIP **Previous year**	General Fund £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets	2,043	-	4,409	-	6,452
Investments	4,486	-	25,175	-	**29,661**
Current Assets	2,861		6,201		9,062
Current Liabilities	(21)	-	-	-	(21)
Liabilities over 1 year	-	-	-	-	-
Net assets at 31 December	9,369	-	35,785		45,154

Springburn Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

17 Collections for Third Parties

	Paid	
	2023	**2022**
	£	**£**
Christian Aid	263	-
Lodging House Mission	280	-
Poppy Scotland	219	-
Glasgow Caring City (Ukraine)	672	-
Crossreach	70	-
		-
		-
	-	-
	1,504	-

Springburn Church of Scotland
Balance Sheet as at 31 December 2023

	Note	£	2023 £	£	2022 £
Fixed Assets:					
Tangible assets	10		**4,042**		6,452
Investments	11		**10946**		**29,661**
Total Fixed Assets			**14,988**		36,113
Current Assets					
Debtors	12	-			
Cash at bank and in hand		11,373		9,062	
Total Current Assets		11,373		9,062	
Liabilities					
Creditors falling due within one year	13			21	
Net Current Liabilities			**11,373**		9,041
Assets less Current Liabilities			**26,361**		45,154
Creditors falling due after more than one year	14				-
Net Assets			**26,361**		45,154
The funds of the charity:					
Endowment funds			**-**		-
Restricted income funds			**97,490**		96,824
Unrestricted income funds			**(71,129)**		(51,670)
Total charity funds	15		**26,361**		45,154

The accounts were approved by the trustees on 15 Nov 2023 and signed on their behalf by:

______________________ **Session Clerk**

______________________ **Treasurer**

Springburn Church of Scotland
for the year ended 31 December 2023

Independent Examiner's Report to the Trustees of Springburn Parish Church

I report of on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 17.

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) (a) to (c) 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 [other than disclosed below*]

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 (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

[redacted]