

Baillieston St Andrews Church of Scotland, Glasgow

**Receipts and Payments Accounts
for the year ended 31 December 2024**

Congregation No: 160836

Charity No: SC005625

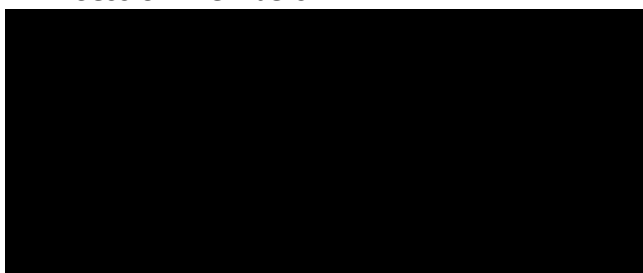
Baillieston St Andrews Church of Scotland, Glasgow

Reference and Administrative Information

| | |
|--------------------------------|---|
| Charity Name: | Baillieston St Andrews Church of Scotland, Glasgow |
| Charity Registration Number: | SC005625 |
| Congregation Reference Number: | 160836 |
| Contact Address | 23 Lochmaben Road Gartcosh North Lanarkshire G69 8LA |

Trustees

Kirk Session Members

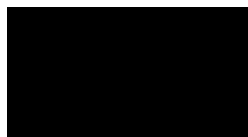


Principal Office-bearers

Minister:

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers:

Virgin Money, Main Street, Baillieston, Glasgow

Baillieston St Andrews Church of Scotland, Glasgow

Trustees' Annual Report

for the year ended 31 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

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 of the church 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, which meets monthly, is responsible for spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Objectives and Activities

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 call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Baillieston St Andrews Church of Scotland, Glasgow

Trustees' Annual Report

for the year ended 31 December 2024

Achievements and Performance

Our objectives are to worship God, grow in our faith as the body of the Church of Jesus Christ, and to reach out and take his love and hope into the community.

We do this by having Sunday Morning services, which are live streamed, and an evening sing along service. We have set up a Discovery Small Group, a bible study and prayer group, where people can go deeper with their faith. Fiona has introduced different styles of services and is encouraging the congregation to be invitational. There have been baptisms and a number of funerals too.

Rev Fiona Morrison was inducted into the Parish in June 2024. She has good engagement with the local primary schools, and they are invited to events in the church. Caledonia School came for the Remembrance Service and a Christmas Service. The minister is chaplain to the schools and goes in and does Godly Play in one of the schools and visits the schools and supports them in whatever way they ask for.

We have a BB company attached to the church and many organisations who use the halls, including the Scouts.

A Unitary constitution has been setup and we have working groups which report to the Session. The groups are Pastoral Care, Outreach, Admin and IT, Children's Work, Worship, Finance and Property.

Fiona worked with the Kirk Session to have a couple of Vision Days to discern what God has for us in their new session. She is encouraging everyone to use their gifts, and is very grateful that the Worship Team lead some services and some of the Elders and members lead the Sunday Evening Service.

The Pop in cafe, which runs every Saturday, 10am - 1pm, goes from strength to strength. It is a valuable resource for the community as well as church members. It will hopefully continue to provide a meeting place with plenty of warm and well cooked food and drinks available.

Our Guild may be small in number but it's big in heart! Over the past year, we have had visiting speakers, demonstrations, quizzes, food tastings etc. our link with the Guild at Mure has been a welcome addition to our syllabus. We are there every Thursday from 2pm - 4pm. Come along and join us for an interesting and fulfilling afternoon as we hold God in our hearts.

The Tuesday club meets, not surprisingly, on a Tuesday afternoon, 2 - 4pm. The ladies chat, knit and craft. We sometimes have a game of prize bingo or a fun quiz for a change. We have a lunch and film afternoon a couple of times a year as well as our annual Christmas visit to Rosebank Garden Centre for lunch and shopping. The ladies thoroughly enjoy the fellowship.

Baillieston St Andrews Church of Scotland, Glasgow

Trustees' Annual Report

for the year ended 31 December 2024

Over the year we have two or three afternoon tea outings. These are very popular and are open to the community as well as church members. These have proved to be very popular and will continue in the years to come.

Every year we have a summer fair and our very popular Christmas fair. These are great fund raisers for the church and will continue. Other fundraisers are film nights, our fish supper quiz night and our annual fashion show. All are good fun and are very popular.

Financial Review

We are delighted that we have again recorded a profit for the year which has only been possible by the sheer effort and generosity of our members, whether through their donations or through their fundraising efforts. We honestly couldn't keep going without them.

Our fundraising efforts raised an incredible £19871 which is far more than we ever dreamt of at the start of the year.

Hall rentals have also increased with a couple of new long term lets which has also been a bonus in terms of keeping our funds so high.

This means that our funds have increased from £119006 to £127493

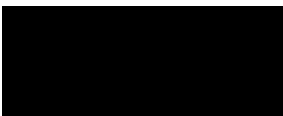
Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the church held unrestricted funds of £127493 of which £27037 has been designated for fabric costs. The remaining balance of £110456 represents over one years expenditure which is well above our required policy level.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 on 30/03/2025 and signed on their behalf by.



Baillieston St Andrews Church of Scotland, Glasgow

SC005625

Independent Examiner's Report to the Trustees of Baillieston St Andrew's

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An 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 Accounts Regulations (as amended), 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.

Name:

Address:

Date:

30/03/2025

Baillieston St Andrews Church of Scotland, Glasgow
Receipts and Payments Account
for the year ended 31 December 2024

| | | Unrestricted | Restricted | Endowment | | |
|---|------|--------------|------------|-----------|--------|--------|
| | | Funds | Funds | Funds | Total | Total |
| | | 2024 | 2024 | 2024 | 2024 | 2023 |
| | Note | £ | £ | £ | £ | £ |
| Receipts | | | | | | |
| Donations | 3 | 35,910 | - | - | 35,910 | 39,356 |
| Legacies | | - | - | - | - | - |
| Activities for Generating Funds | | 19,871 | - | - | 19,871 | 17,918 |
| Bank & Deposit Interest | | 1,187 | - | - | 1,187 | 597 |
| Investment Income | | - | - | - | - | - |
| Rental of Premises | | 22,695 | - | - | 22,695 | 17,305 |
| Grants | | - | - | - | - | 15,500 |
| Drawn down from General Trustees | | - | - | - | - | - |
| Income from Insurance Claim | | 10,730 | - | - | 10,730 | - |
| Other Receipts | | 4,427 | - | - | 4,427 | 3,956 |
| | | ----- | ----- | ----- | ----- | ----- |
| | | 94,820 | - | - | 94,820 | 94,632 |
| Assets and Investments | | | | | | |
| Sale of fixed assets | | - | - | - | - | - |
| Sale of Investments | | - | - | - | - | - |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Receipts | | 94,820 | - | - | 94,820 | 94,632 |
| Payments | | | | | | |
| Cost of Generating Funds | 4 | 127 | - | - | 127 | 169 |
| Charitable Activities | 4 | 86,076 | - | - | 86,076 | 84,309 |
| Governance Costs | 4 | 130 | - | - | 130 | 125 |
| | | ----- | ----- | ----- | ----- | ----- |
| | | 86,333 | - | - | 86,333 | 84,603 |
| Assets & Investments | 4 | - | - | - | - | - |
| | | ----- | ----- | ----- | ----- | ----- |
| Total Payments | | 86,333 | - | - | 86,333 | 84,603 |
| | | ----- | ----- | ----- | ----- | ----- |
| Excess of Receipts over Payments for the year before transfers | | 8,487 | - | - | 8,487 | 10,029 |
| Transfers | 2 | - | - | - | - | - |
| | | ----- | ----- | ----- | ----- | ----- |
| Excess of Receipts over Payments | | 8,487 | - | - | 8,487 | 10,029 |
| | | ===== | ===== | ===== | ===== | ===== |

Baillieston St Andrews Church of Scotland, Glasgow
Statement of Balances
At 31 December 2024

| | | Unrestricted | Restricted | Endowment | | |
|---|---|--------------|------------|-----------|---------|---------|
| | | Funds | Funds | Funds | Total | Total |
| | | 2024 | 2024 | 2024 | 2024 | 2023 |
| Note | | £ | £ | £ | £ | £ |
| Bank and Deposit Balances | | | | | | |
| Bank and deposit balances brought forward | | 119,006 | - | - | 119,006 | 108,977 |
| Movement in year: | | | | | | |
| Excess of Receipts over Payments | | 8,487 | - | - | 8,487 | 10,029 |
| | | ----- | ----- | ----- | ----- | ----- |
| Bank and deposit balances carried forward | 2 | 127,493 | - | - | 127,493 | 119,006 |
| | | ===== | ===== | ===== | ===== | ===== |
| Investments at market value | | | | | | |
| (cost - £xx,xxx) | 7 | - | - | - | - | - |
| | | ===== | ===== | ===== | ===== | ===== |
| Assets | | | | | | |
| Buildings | 8 | - | - | - | - | - |
| Multi Media Equipment | 8 | - | - | - | - | - |
| Other Equipment | 8 | - | - | - | - | - |
| Gift Aid Receivable | | - | - | - | - | - |
| | | ----- | ----- | ----- | ----- | ----- |
| | | - | - | - | - | - |
| | | ===== | ===== | ===== | ===== | ===== |
| Liabilities | | | | | | |
| Ministries & Mission Contributions | | - | - | - | - | - |
| | | ===== | ===== | ===== | ===== | ===== |

The accounts were approved by the Trustees on 30/03/25 and signed on their behalf by:

Session Clerk

Treasurer

Baillieston St Andrews Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance 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.

2 Movement in Funds

| | At 1 Jan 2024 £ | Receipts £ | Payments £ | Transfers £ | At 31 Dec 2024 £ |
|---------------------------|-----------------------|---------------|---------------|----------------|------------------------|
| Unrestricted funds | | | | | |
| Designated Fabric Fund | 27,037 | | - | - | 27,037 |
| General Fund | 91,969 | 94,820 | (86,333) | - | 100,456 |
| | ----- | ----- | ----- | ----- | ----- |
| | 119,006 | 94,820 | (86,333) | - | 127,493 |
| | ----- | ----- | ----- | ----- | ----- |
| Restricted funds | | | | | |
| None | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| Endowment funds | | | | | |
| None | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| Total Funds | 119,006 | 94,820 | (86,333) | - | 127,493 |
| | ===== | ===== | ===== | ===== | ===== |

Purpose of Funds

Fabric Fund - The Trustees have set aside funds for maintenance of the Church property
General Fund - Deals with the day to day running of the Church

Baillieston St Andrews Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2024

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Endowment Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|--|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| 3 Analysis of Donations | | | | | |
| WFO Scheme (non Gift Aid) | 5,864 | - | - | 5,864 | 6,609 |
| Gift Aid Donations | 17,450 | - | - | 17,450 | 19,719 |
| Tax Recovered on Gift Aid Dons. | 5,663 | - | - | 5,663 | 5,734 |
| Ordinary Offerings (Open plate) | 3,053 | - | - | 3,053 | 2,525 |
| Gift Day | 1,475 | - | - | 1,475 | - |
| Other Offerings, Donations, etc | 2,405 | - | - | 2,405 | 4,769 |
| | ----- | ----- | ----- | ----- | ----- |
| | 35,910 | - | - | 35,910 | 39,356 |
| | ===== | ===== | ===== | ===== | ===== |
| 4 Analysis of Payments | | | | | |
| <i>Cost of Generating funds</i> | | | | | |
| Investment Manager's Fees | - | - | - | - | - |
| Offering envelopes | 127 | - | - | 127 | 169 |
| | ----- | ----- | ----- | ----- | ----- |
| | 127 | - | - | 127 | 169 |
| | ----- | ----- | ----- | ----- | ----- |
| <i>Charitable Activities</i> | | | | | |
| Giving to Grow contributions | 38,333 | - | - | 38,333 | 28,403 |
| Presbytery Dues | 3,315 | - | - | 3,315 | 1,128 |
| Pulpit supply costs | 1,450 | - | - | 1,450 | 160 |
| Minister's expenses | 1,430 | - | - | 1,430 | 9 |
| Council Tax | - | - | - | - | - |
| Other Salary Costs | 2,450 | - | - | 2,450 | 2,580 |
| Fabric repairs & maintenance | 1,141 | - | - | 1,141 | 25,482 |
| Heat and light | 5,510 | - | - | 5,510 | 2,573 |
| Manse (Garthamlock) | 3,500 | - | - | 3,500 | - |
| Insurance | 2,780 | - | - | 2,780 | 2,820 |
| Office and Building Expenses | 8,377 | - | - | 8,377 | 8,218 |
| Expenses re Insurance Claim | 10,730 | - | - | 10,730 | 8,218 |
| Other expenses | 7,060 | - | - | 7,060 | 4,718 |
| | ----- | ----- | ----- | ----- | ----- |
| | 86,076 | - | - | 86,076 | 84,309 |
| | ----- | ----- | ----- | ----- | ----- |
| <i>Governance Costs</i> | | | | | |
| Independent Examiner's Fee | 130 | - | - | 130 | 125 |
| | ----- | ----- | ----- | ----- | ----- |
| <i>Other Payments</i> | | | | | |
| Purchase of Investments | - | - | - | - | - |
| Purchase of Fixed Assets | - | - | - | - | - |
| Multi Media Equipment | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| Total | 86,333 | - | - | 86,333 | 84,603 |
| | ===== | ===== | ===== | ===== | ===== |

Baillieston St Andrews Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2024

5 Trustee Remuneration and Related Party Transactions

During the year travel expenses of £1430 were paid to ministers. No monies were paid out for council tax as both manse now have private lets.

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.

6 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 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 £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884

7 Investments

| | Market Value at 1 Jan 2024 £ | Purchases £ | Disposals £ | Gain/(Loss) on Revaluation £ | Market Value at 31 Dec 2024 £ |
|----------------------------|--|----------------|----------------|---------------------------------------|---|
| None | - | - | - | - | - |
| | - | - | - | - | - |
| | | | | | |
| Held in respect of: | | | | | |
| Unrestricted Funds | | | | | |
| None | - | - | - | - | - |
| | | | | | |
| Restricted Funds | | | | | |
| None | - | - | - | - | - |
| | | | | | |
| Endowments Funds | | | | | |
| None | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | | | | | |

Baillieston St Andrews Church of Scotland, Glasgow
Notes forming part of the accounts
for the year ended 31 December 2024

8 Fixed Assets

| | Manse | Other Buildings | Multi-Media Equipment | Other Equipment | Total |
|---------------------------|-------|-----------------|-----------------------|-----------------|-------|
| | £ | £ | £ | £ | £ |
| Book Value at 1 Jan 2024 | - | - | - | - | - |
| Purchased during year | - | - | - | - | - |
| Disposals during year | - | - | - | - | - |
| Depreciation for year | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| Book Value at 31 Dec 2024 | - | - | - | - | - |
| | ===== | ===== | ===== | ===== | ===== |

9 Collections for Third Parties

| | 2024 | 2023 |
|----------------------------------|-------|-------|
| | £ | £ |
| Poppyscotland | 73 | 271 |
| Poppyscotland Remembrance Garden | 231 | 438 |
| Erskine | 73 | 271 |
| CHAS | 434 | - |
| DEC for Turkey / Syria | - | 640 |
| Lodging House Mission | 146 | 110 |
| Save the Children | - | 335 |
| World Day of Prayer | 200 | - |
| British Red Cross | - | 243 |
| Teenage Cancer Trust | - | 593 |
| Collection for Edson Duque | 406 | - |
| | ----- | ----- |
| | 1,563 | 2,901 |
| | ===== | ===== |

Baillieston St Andrews Church of Scotland, Glasgow
Year ended 31 December 2023
Appendix

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

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| CAPITAL ACCOUNT | | |
| Credit Balances held at 31 December at cost | <u>29,330</u> | <u>29,264</u> |
| Market Value of Balances at 31 December | <u>30,540</u> | <u>29,330</u> |
| REVENUE ACCOUNT | | |
| Credit Balance at 31 December | <u>59,182</u> | <u>44,248</u> |