

**Glasgow: Calton Old Parish Church of Scotland**  
(Formerly Calton Parkhead Parish Church of Scotland, Glasgow - 160909)

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



**Congregation No: 161081**

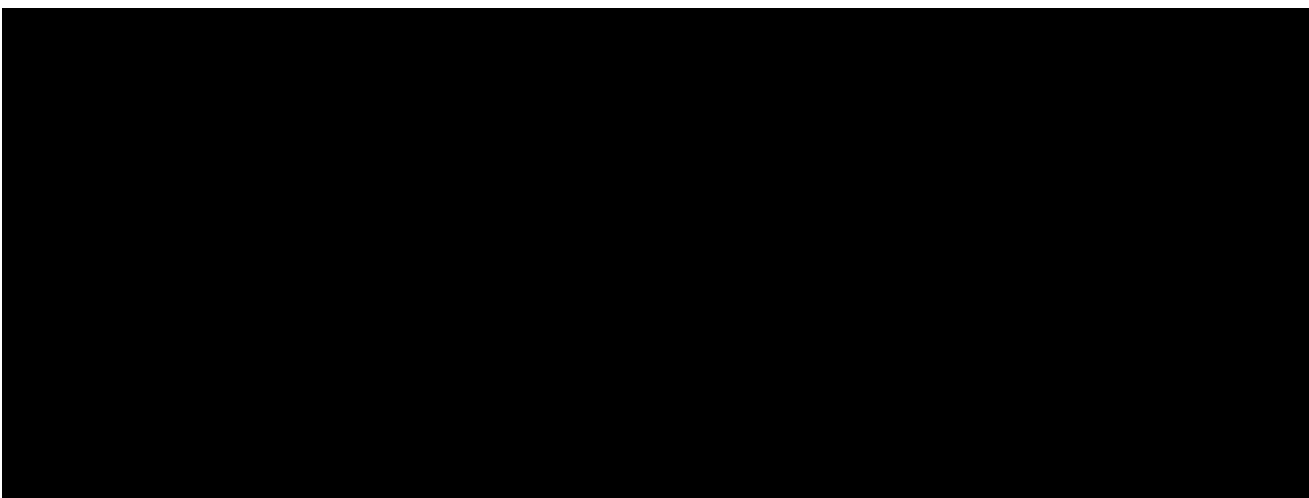
**Charity No: SC006958**

## **Glasgow: Calton Old Parish Church of Scotland**

### **Reference and Administrative Information**

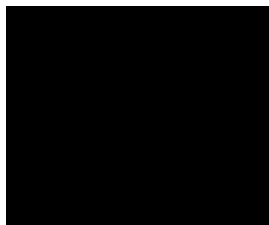
Charity Name:	Glasgow: Calton Old Parish Church of Scotland
Formerly -	Calton Parkhead Parish Church of Scotland, Glasgow
Charity Registration Number:	SC006958
Congregation Reference Number:	161081
Contact Address	142 Helenvale Street Glasgow G31 4NA

### **Trustees**



### **Principal Office-bearers**

Minister:  
Session Clerk (Pastoral):  
Session Clerk (Administrative):  
Deputy Session Clerk:  
Presbytery Elder:  
Church Treasurer:



### **Independent Examiner**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

### **Bankers:**

Bank of Scotland plc  
PO Box 1000  
BX2 1LB

# **Glasgow: Calton Old Parish Church of Scotland**

## **Trustees' Annual Report**

### **for the year ended 31 December 2024**

The trustees present their Report and Accounts for the year ended 31 December 2024.

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

### **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. In a ministerial vacancy, an Interim Moderator is appointed by Presbytery and is also a trustee.

### **Organisational Structure**

The Kirk Session, which meets 10 times a year, is chaired by the Minister and is responsible for all affairs within the church under the Unitary Constitution.

### **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.

The primary aim of the Church is to share the love of Christ in practical ways and to propagate the Christian Gospel. The objectives include organising various spiritual, social and educational activities for its members and for the local community. The focus is on the educational and social welfare of children, young people and women. The Church aims to offer a weekly act of Worship and additional services for Weddings and Funerals to the Parish (local community). Pastoral support is a key component of these services. As a parish, we are also committed to supporting and helping our community through the use of our building and our volunteer base.

# **Glasgow: Calton Old Parish Church of Scotland**

## **Trustees' Annual Report**

### **for the year ended 31 December 2024**

#### **Achievements and Performance**

##### Worship

This is weekly at the set time of 11.30am. Through the year there are additional Services according to the Christian calendar.

##### Internal Organisations

There is a crèche during worship on a Sunday for those who are under 5 years old. It is supervised by a specialist in child care.

##### Community Outreach

The Church holds services of faith on Sundays, Tuesdays and Thursdays and hosts the Phoenix Club on alternate Thursdays. The Church buildings are also used by Alcoholics Anonymous and Clear the Head as well as clubs for the youth in the area.

Since 2013 the church has been fulfilling its task to support the community through the establishment of the N.E. Glasgow Foodbank as part of the Trussell Trust national network. Calton Old Parish Church, as well as being the signatory of this agreement, is the administrative hub and warehouse base. We also offer a Foodbank on three days a week with a café offering soup in the winter and smoothies in the summer. This allows us to offer a 'one stop shop' for advice and support. From our original vision, 5 other branches of the Foodbank, supported from the Calton Old Parish Hub, have been established within in N.E. Glasgow sector, making it easier for those in need to access food and support. The plan to offer more than a Foodbank has been developed to include welfare rights advice from a variety of partner agencies such as CAB and GHeat.

We seek to address mental health issues through our relationship with the Samaritans. They have provided enhanced volunteer training and support sessions with their fieldworkers. This was a first for Foodbanks in Scotland. We work closely with local schools to raise awareness of the issues surrounding food poverty. We have also worked with them on their Citizenship Projects and developed a toolkit to discuss a wide range of social issues.

#### **Future Plans**

On Thursday 6th February 2025, a significant moment in the life of the church community was marked with a special service of union. Calton Parkhead Parish Church and Gallowgate Parish Church formally united to form a new congregation, now known as Calton Old Parish Church. This union reflects a shared commitment to continue serving the spiritual and social needs of the area with renewed strength and vision.

In addition to the union, the new Calton Old Parish Church entered into a formal linkage with Gorbals Parish Church, building a partnership that will foster greater collaboration and shared ministry across the wider community. The service of union, held within the church was a deeply moving occasion filled with hope and gratitude for the faithful witness of the congregations that have come before.

The creation of Calton Old Parish Church stands as a testimony to resilience and unity, honouring the rich histories of Calton Parkhead and Gallowgate, while embracing a future of mission and service together with Gorbals Parish. As the congregation moves forward, they do so with a spirit of fellowship, prayer and a renewed call to be a light in the heart of Glasgow's East End.

# **Glasgow: Calton Old Parish Church of Scotland**

## **Trustees' Annual Report**

### **for the year ended 31 December 2024**

#### **Reserves Policy**

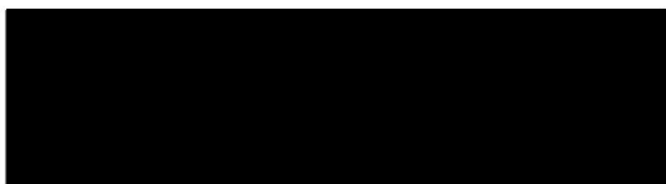
It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to at least three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. Based on the accounts for the year ended 31 December 2024, ordinary expenditure for 3 months amounts to £25,106. At 31 December 2024, the charity held £77,095 in its General Fund which are the "free reserves" of the charity. The trustees are therefore satisfied that the policy is being met.

The church also held £32,198 in designated funds and £8,915 in restricted funds which have been provided for the purposes specified in Note 2.

#### **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 12/5/2025 and signed on their behalf by.



# Glasgow: Calton Old Parish Church of Scotland

## SC006958

### Independent Examiner's Report to the Trustees of Glasgow: Calton Old Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.

#### 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 *[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 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.

Date:

Fellow of The Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

**Glasgow: Calton Old Parish Church of Scotland**  
**Receipts and Payments Account**  
**for the year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
<b>Receipts</b>						
Donations	3	22,449	197	-	22,646	12,449
Legacies		3,521	-	-	3,521	148,000
Activities for Generating Funds		421	-	-	421	243
Bank & Deposit Interest		7,105	-	-	7,105	2,109
Investment Income		39	-	-	39	35
Hall lets		18,165	-	-	18,165	11,925
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		51,700	197	-	51,897	174,761
<b>Payments</b>						
Cost of Generating Funds	4	-	-	-	-	-
Charitable Activities	4	98,256	206	-	98,462	71,552
Governance Costs	4	1,080	-	-	1,080	1,560
		-----	-----	-----	-----	-----
<b>Total Payments</b>		99,336	206	-	99,542	73,112
		-----	-----	-----	-----	-----
<b>Excess of Receipts over Payments for the year before transfers</b>		(47,636)	(9)	-	(47,645)	101,649
Transfers	2	-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Excess of Receipts over Payments</b>		(47,636)	(9)	-	(47,645)	101,649
		=====	=====	=====	=====	=====

**Glasgow: Calton Old Parish Church of Scotland**  
**Statement of Balances**  
**At 31 December 2024**

		Unrestricted	Restricted Endowment		Total	Total
		Funds	Funds	Funds	2024	2023
	Note	2024	2024	2024	2024	2023
		£	£	£	£	£
<b>Bank and Deposit Balances</b>						
Balances brought forward						
<i>As previously reported</i>		105,103	8,924	1,029	115,056	13,407
Add: Deposit with COSIT						
re Dalmarnock Project		51,826	-	-	51,826	51,826
		-----	-----	-----	-----	-----
<i>As restated</i>		156,929	8,924	1,029	166,882	65,233
<b>Movement in year:</b>						
Excess of Receipts over						
Payments		(47,636)	(9)	-	(47,645)	101,649
		-----	-----	-----	-----	-----
<i>Balances carried forward</i>						
Bank and cash		76,537	8,415	366	85,318	112,996
Deposits with COSIT		32,756	500	663	33,919	53,886
		-----	-----	-----	-----	-----
Total carried forward	2	109,293	8,915	1,029	119,237	166,882
		=====	=====	=====	=====	=====
<b>Investments at market value</b>						
(cost - £191)	7	1,850	-	-	1,850	1,691
		=====	=====	=====	=====	=====
<b>Assets</b>						
Gift Aid Receivable		-			-	-
		=====	=====	=====	=====	=====
<b>Liabilities</b>						
Accruals		-	-	-	-	-
		=====	=====	=====	=====	=====

The accounts were approved by the Trustees on 12/5/2025 and signed on their behalf by.

Session Clerk

Trustee



**Glasgow: Calton Old Parish Church of Scotland**  
**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. They comprise simply the receipts and payments of Calton Parkhead Parish Church of Scotland, Glasgow for the year ended 31 December 2024 as the union which resulted in the creation of the reporting charity did not occur until 6 February 2025.

**2 Movement in Funds**

	<i>As restated</i>				
	<b>At 1 Jan</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>At 31 Dec</b>
	<b>2024</b>				<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Unrestricted funds</i></b>					
Sunday School Fund	372	-	-	-	372
Dalmarnock Project	51,826	-	-	(20,000)	31,826
General Fund	104,731	51,700	(99,336)	20,000	77,095
	<u>156,929</u>	<u>51,700</u>	<u>(99,336)</u>	<u>-</u>	<u>109,293</u>
<b><i>Restricted funds</i></b>					
Flower Fund	79	197	(206)	-	70
Kirk Session / TLC Fund	3,908	-	-	-	3,908
Lamb/Malcolm	395	-	-	-	395
The Watson Fund	4,542	-	-	-	4,542
	<u>8,924</u>	<u>197</u>	<u>(206)</u>	<u>-</u>	<u>8,915</u>
<b><i>Endowment funds</i></b>					
The Wilson Legacy	1,029	-	-	-	1,029
<b><i>Total Funds</i></b>	<u>166,882</u>	<u>51,897</u>	<u>(99,542)</u>	<u>-</u>	<u>119,237</u>

**Purpose of Funds**

*Sunday School Fund* : The Trustees have set aside funds for use by the Sunday School when it is re-activated.

*Dalmarnock Project* : The Fund was set up to meet the cost of fabric repairs.

*General Fund* : The unrestricted, 'free reserves' of the charity

*Flower Fund* : This is a fund to provide flowers for display during services of worship and subsequent delivery to those who are ill.

*Kirk Session / TLC Fund* : Controlled by the elders and used for charitable purposes of the Session.

*Lamb/Malcolm* : Used to purchase items to enhance worship - CH4 hymn books, books, piano & pew bibles etc.

*The Watson Fund* : Income is distributed amongst the churches in the Parkhead area to aid the poor protestants of the community.

*The Wilson Legacy* : Income from this fund is used to purchase hymn books and meet expenditure including the upkeep of the sanctuary.

**Glasgow: Calton Old Parish Church of Scotland**  
**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 £
<b>3 Analysis of Donations</b>					
WFO Scheme	4,196	-	-	4,196	4,201
Tax Recovered on Gift Aid Dons.	-	-	-	-	-
Ordinary Offerings (Open plate)	1,112	-	-	1,112	446
Contribution from Gallowgate re manse repairs	7,000	-	-	7,000	-
Other Offerings, Donations, etc	10,141	197	-	10,338	7,802
	<u>22,449</u>	<u>197</u>	<u>-</u>	<u>22,646</u>	<u>12,449</u>
<b>4 Analysis of Payments</b>					
<b>Cost of Generating funds</b>					
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Charitable Activities</b>					
Giving to Grow allocation	1,150	-	-	1,150	3,132
Presbytery Dues	227	-	-	227	-
Minister's expenses	-	-	-	-	-
Council Tax	1,620	-	-	1,620	1,592
Other staffing costs	4,800	-	-	4,800	3,800
Fabric repairs & maintenance	82,708	-	-	82,708	54,709
Insurance	3,094	-	-	3,094	2,978
Other Buildings costs	3,334	-	-	3,334	3,510
Telephone & Internet	427	-	-	427	410
Payments to other charities	168	-	-	168	434
Flowers	75	206	-	281	254
Other expenses	653	-	-	653	733
	<u>98,256</u>	<u>206</u>	<u>-</u>	<u>98,462</u>	<u>71,552</u>
<b>Governance Costs</b>					
Independent Examiner's Fee	780	-	-	780	1,560
Accountancy Support	300	-	-	300	-
	<u>1,080</u>	<u>-</u>	<u>-</u>	<u>1,080</u>	<u>1,560</u>
<b>Total</b>	<u>99,336</u>	<u>206</u>	<u>-</u>	<u>99,542</u>	<u>73,112</u>

**Glasgow: Calton Old Parish Church of Scotland**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2024**

**5 Trustee Remuneration and Related Party Transactions**

During the year one trustee (the minister) received reimbursement of expenses of £1,620 (2023 - £1,592 in respect of council tax. In addition [REDACTED] received an honorarium totalling £4,800 for arranging hallkeeping and cleaning (2023: £3,800).

Aside from those noted above, 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 £
COSIT Growth Fund	1,691	-	-	159	1,850
<b>Held in respect of:</b>					
<b>Unrestricted Funds</b>					
General Fund	1,691	-	-	159	1,850

**8 Funds held as Custodian Trustee**

In addition to the Funds shown in note 2, the charity holds £3,800 on behalf of the Boys Brigade. The Funds are not included in the church accounts in view of the different arrangements the group has for registration with OSCR. The funds are held in the COSIT Deposit Fund.