

The Church of Scotland
Glasgow Dennistoun New Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS
for the year ended 31st December 2024

Congregation No: 160930

Charity No: SC008824

Dennistoun New Parish Church

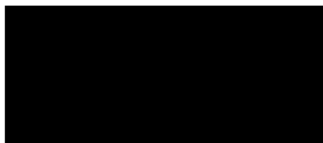
Reference and Administrative Information

Charity Name: Glasgow Dennistoun New Parish Church of Scotland
Known and referred throughout as
“Dennistoun New Parish Church”.

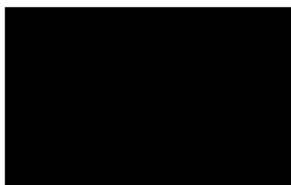
Charity Registration Number: SC008824

Congregation Reference No: 160930

Minister:



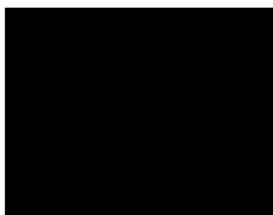
Contact Address:



Location: 9 Armadale Street
Glasgow
G31 2UU

Church Manse: 31 Pencaitland Drive
Glasgow
G32 8RL

Contact for OSCR:



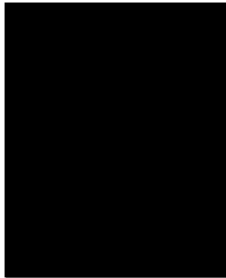
Trustees (Kirk Session)



Dennistoun New Parish Church

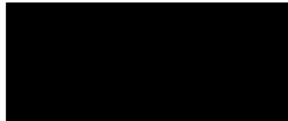
Reference and Administrative Information (Continued)

Trustees (Kirk Session)

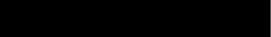


Principal Office-Bearers (who are also Trustees and members of the Kirk Session)

Minister:
Session Clerk:
Church Treasurer:



Independent Examiner



Partner
Alexander Sloan LLP
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Bankers

Royal Bank of Scotland
Glasgow Parkhead (C) Branch
1304 Duke Street
G31 5PZ

Solicitors

Miller Beckett & Jackson
190 St Vincent Street
Glasgow
(H. Ross Trust)

McIntosh & Maclachland
3 Carment Drive
Glasgow
G41 3PP
(Armadale Street Building)

Dennistoun New Parish Church Trustees' Annual Report 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.

Organisational Structure

All Temporal and Spiritual matters of the congregation are the responsibility of the Kirk Session. The Session meets as and when needed and the agenda covers a wide spectrum of topics relating to the ongoing management of Church affairs. From within this group, various sub-groups are formed with responsibility for matters such as Property Management, Stewardship and Finance Management. Reports are submitted from these various groups to the main meeting of the Session for discussion and approval.

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.

Public worship at Dennistoun New Parish Church is at 11am each Sunday. This is our main diet of Worship; however, we do hold special services throughout the year recognising various Christian Festivals and, it is at such times we endeavour to involve members of our local community by sending out special invitations to come along and join us.

Achievements and Performance

Due to the Presbytery Plan we are still regarded in technical terms as in the "guardianship" of the Presbytery of Glasgow. The Presbytery Plan will be reviewed in a few years' time and matters may change. Nevertheless, life still goes on at Dennistoun New and it must be said that we have not recovered fully from the Covid Pandemic and the attendant lockdown. Numbers attending worship vary but are usually around 50 – 60 each week with some new attendees, this is always very encouraging. However, it would seem, that those newly attending do not wish to participate in organisations, only wishing to attend Sunday Worship. Their interest may develop.

This past year 2024 was the 150th anniversary of the opening of the building which houses Dennistoun New Parish Church. We continue to have concerts involving the City of Glasgow Wind Orchestra which are always well attended especially by non-members of the congregation. We regard these concerts as a valuable outreach to the wider community and a good spin off is the extra funds we raise at these concerts. As well as the concerts we continue to have our Coffee Mornings at certain times of the year i.e. Easter, Summer, and Autumn, these too are good fund raisers as well as outreach. Moreover, such occasions are good for members of the congregation to socialise out-with the worship services.

Dennistoun New Parish Church Trustees' Annual Report (Contd.) Year ended 31 December 2024

We are still a useful facility for the wider community, for example our local MP held a public meeting regarding the crisis in Gaza and Israel. Furthermore, a self-defence group use our upper hall for classes two evenings per week. Organisations like the Scouts, Beavers, Cubs and Brownies continue to use our halls too. Indeed, the Scouts in particular are involved in the life of the congregation, attending specific worship services, and contributing to our annual Gift Service for Geezabreak when our own members make contributions of gifts, also being involved with our own regular support for the Glasgow Northeast Foodbank for which we gather food every week. We have a Harvest Thanksgiving Service too when we take a special offering for the Glasgow Lodging House Mission and the Scouts bring food donations for the Glasgow Northeast Foodbank.

We still have our annual Remembrance Sunday Service, which is well attended, and the Scouts are on parade too.

Another Tradition which we have developed and maintained is Stewardship Month, when in each Sunday of June every year we have a time during our Worship Service when we think about our responsibilities as stewards of our resources not just with the Church in mind but the wider world too i.e. the natural environment, our use of resources and how it affects the environment and our sharing of personal resources with those in need. During this month we also distribute a Stewardship Offering Envelope for an extra offering towards the work of the Church.

The Honesty Cafe: The New Den Cafe, still operates each Thursday 11.30am - 1.30pm. This proves to be valuable in that it offers a warm space to gather when heating is expensive and a bite to eat, customers paying whatever can be afforded, as well as a chance for some company and a blether too. However, this is becoming increasingly difficult to staff, and new volunteers are always welcomed. The cafe pays for itself and contributes materially and financially to the life of the congregation.

Each Monday members of the congregation organise and attend a Keep Fit Group which is another chance for people to get some exercise, to socialise and celebrate certain occasions.

The Welcoming Teams each Sunday and the Readers are a good way of involving members and adherents in the life of the congregation.

Each Sunday after Morning Worship the services of the ladies who provide refreshments and lunch are to be valued. Not only do they provide lunch but also the financial donations given to them by the beneficiaries of their services are appreciated.

The Mustard Seed Fellowship (formerly the Lighthouse Church) continue to use our premises for Sunday Worship and weekly Prayer Meetings. The Apostolic Fellowship have returned to using the premises for worship and do so every Friday. Gamblers Anonymous use the small hall each Saturday too. These three groups are to be welcomed not only because they are valuable for what they do, but because they are valued stream of extra income for the congregation.

The Fabric of the Church building continues to be managed by the Minister and the Session Clerk. This is of course a perennial matter. The Upper Hall was given a fresh coat of paint for the occasion of our celebration of the building's 150th anniversary and the Moderator's visit to mark the occasion. We had the curtains laundered; the walls painted and some of the ceiling tiles replaced. However, the problems with the leaky roof persisted, this is partly due to vents in the glass roof above the hall ceiling and the drainage from the roof when extreme rainfall happens, as a result some of the work to the ceiling was undone. Nevertheless, the hall benefited greatly from the work and still looked spik and span for the Moderator's visit on Sunday 15th December when we had a special service at which the Moderator the Right Reverend Dr. Shaw J. Paterson preached and was also attended by former ministers and other friends of the congregation including local politicians and others. After the Church Service all in attendance went to the newly decorated upper hall where the Fellowship Team had arranged a buffet feast which was enjoyed by everyone. This buffet we had instead of our annual Christmas Dinner.

It must be said that the Moderator's visit was an uplifting occasion enjoyed by all and a time of encouragement for the congregation.

Dennistoun New Parish Church Trustees' Annual Report (Contd.) Year ended 31 December 2024

Other activities such as the annual Evergreens' trip for the octogenarians of the congregation still go on thanks to those who organise this and Easter Eggs are distributed each Easter to the over eighties.

Communications are always important, and we are grateful for the website, as well as the magazine. Furthermore, the filming of our Sunday Worship Services is appreciated by those unable to attend who can join with us each Sunday on our YouTube channel which is viewed by about 30 people each Sunday.

The use of our sound system at Sunday Worship is appreciated too. However, the PowerPoint presentation is being missed in the past few weeks due to the breaking down of the system, we await its repair or replacement. Unfortunately, it developed problems at a busy time of the year.

Overall, it has been a busy year. The Office Bearers are to be commended for their hard work, generosity, and commitment to the life of their congregation. We enter another year with no doubt fresh challenges. We would love, like many other congregations, to see more young people join the congregation and who are committed to the church's life and mission. Nevertheless, we will endeavour to grow the work and seek God's blessing on our activities which will hopefully be fruitful.

Financial Review

Members and friends have been very faithful in their free will offering contributions. The overall performance for 2024 has been very satisfactory in the present circumstances and again we have been able to fulfill our "Giving To Grow" in full.

The Burns Legacy, Educational Fund and the Donald McNeil fund are all operating well in their new arrangements as mentioned in last years statement.

Burns Legacy

Following the changes made in 2023 funds are operating as planned.

Education Fund (Restricted) & Donald McNeil Fund (Unrestricted)

Following changes made in 2023 both funds are operating as planned.

Locally held Fabric Fund

This is also a 'Treasurers Account', which is located within the Skipton Building Society.

Per the *Receipts and Payments Account* on page 9, the Church reported an overall deficit for the year of £4,219 (2023 – deficit £739). The result for the year comprises

- a deficit on Unrestricted Funds of £4,844:
- a surplus on Restricted Funds of £625
- Nil on Endowment Funds

As shown within the *Statement of Balances* on page 10, the Church held cash reserves at 31 December 2024 of £96,487 (2023 - £100,706). Of these funds,

- £40,866 related to Unrestricted Funds;
- £53,093 related to Restricted Funds and
- £2,528 related to Endowment Funds.

Dennistoun New Parish Church Trustees' Annual Report (Contd.) Year ended 31 December 2024

Financial Review (Contd.)

Full details of each of the Church's funds are provided on pages 11 to 13 of the Accounts.

In addition to the above noted cash reserves, the Church held investments with a market value of £88,354 at 31 December 2024 (2023 - £87,713).

Fundraising

We continue our work in this area and have had a better year with a large proportion of our work enabling greater fellowship.

Rental Income

Overall performance was good with more enquiries than 2023, some of which turned into regular rentals.

Gift Aid

Performance was good and we record our thanks to our members.

Legacies

We have had no legacies during this year.

Budget for 2025

As required, this has been prepared as usual.

This year it has been more difficult because of fluctuating gas and electricity pricing.

Restricted Funds

There are a number of Funds which come under this category and full details can be found in Note 2 of the Accounts.

Unrestricted and Designated Funds

The Church also has a number of Funds under this heading and once again, full details are provided in Note 2 of the Accounts.

Reserves Policy

In the present circumstances it is correct to continue holding unrestricted reserves in order to meet our commitments, Our Giving to Grow for 2025 is £40,777, Insurance is estimated £7,000 and Presbytery dues of £1,790.

In addition, we still have the Organist's salary and Cleaner's wages to meet.

At the year end, the Church held unrestricted cash funds of £40,866 of which £14,695 relates to Church Groups and organisations. This leaves £26,171 as our freely available unrestricted cash reserves at 31 December 2024.

In addition to our locally held cash reserves, funds are held on behalf of the Congregation by Church of Scotland General Trustees which may be called upon should the need arise (these are detailed in the Appendix and are usually only accessed for specific non-recurring major items of expenditure).

As shown within the *Statement of Balances* on page 10, the church also holds investments which, at 31 December 2024, had a market value of £88,354. Of this amount, £82,559 are unrestricted.

We believe that the current level of reserves are appropriate to the Church's present circumstances.

**Dennistoun New Parish Church
Trustees' Annual Report (Contd.)
Year ended 31 December 2024**

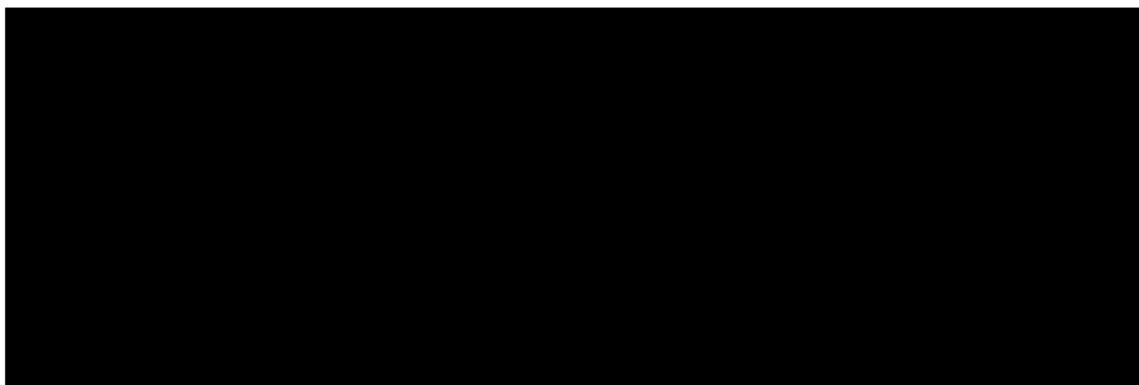
Independent Examiner

The Trustees recommend that [REDACTED] a Partner in Alexander Sloan LLP, Accountants and Business Advisers, remains in office as Independent Examiner until further notice.

Statement of Trustees' Responsibilities

The members of the Kirk Session (The Trustees) must prepare Accounts which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session 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 Accounts 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 detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date: 27th February 2025

Dennistoun New Parish Church SC008824

Independent Examiner's Report to the Trustees of Dennistoun New Parish Church.

I report on the Accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 15.

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, 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

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 Accounts Regulations, and
 - to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Partner
Alexander Sloan LLP
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Date: 27/02/2025.

Dennistoun New Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	58,279	1,000	-	59,279	58,936
Activities for Generating Funds (Fundraising)		4,008	-	-	4,008	4,137
Bank & Deposit interest		646	-	-	646	969
Investment income		5,654	37	-	5,691	4,293
		<u>68,587</u>	<u>1,037</u>	<u>-</u>	<u>69,624</u>	<u>68,335</u>
Rental of premises		14,134	-	-	14,134	5,040
Grants	4	-	-	-	-	319
Other Receipts	5	6,709	-	-	6,709	7,733
<u>Receipts from asset and investment sales</u>						
Proceeds from sales of investments		-	-	-	-	2,268
<u>Total Receipts</u>		<u>89,430</u>	<u>1,037</u>	<u>-</u>	<u>90,467</u>	<u>83,695</u>
<u>Payments</u>	6					
Charitable activities		91,586	100	-	91,686	81,602
Governance costs		3,000	-	-	3,000	2,832
<u>Total Payments</u>		<u>94,586</u>	<u>100</u>	<u>-</u>	<u>94,686</u>	<u>84,434</u>
Excess of (Payments over Receipts)/ Receipts over Payments for the year before transfers		(5,156)	937	-	(4,219)	(739)
Transfers		312	(312)	-	-	-
Excess of (Payments over Receipts)/Receipts over Payments for the year		<u>(4,844)</u>	<u>625</u>	<u>-</u>	<u>(4,219)</u>	<u>(739)</u>

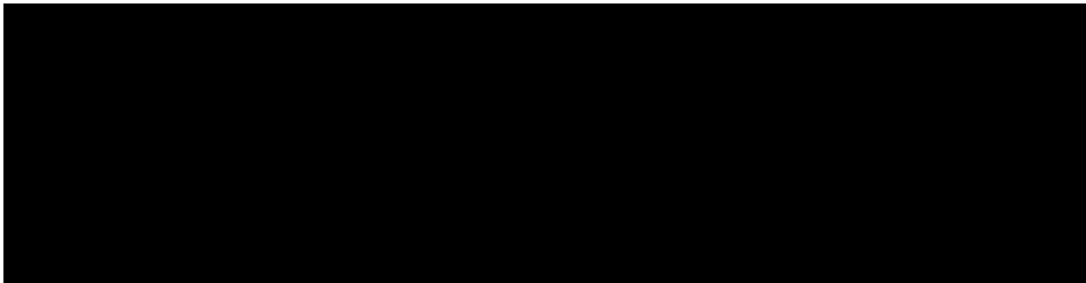
Dennistoun New Parish Church
Statement of Balances
At 31 December 2024

Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	45,710	52,468	2,528	100,706	101,445
Movement in year	(4,844)	625	-	(4,219)	(739)
Bank & deposit balances carried forward	<u>40,866</u>	<u>53,093</u>	<u>2,528</u>	<u>96,487</u>	<u>100,706</u>
<u>Investments at Market Value</u>					
(Cost at 31.12.2024 - £89,475 (31.12.2023 - £89,475))	<u>82,559</u>	<u>5,795</u>	<u>-</u>	<u>88,354</u>	<u>87,713</u>
<u>Assets</u>					
Gift Aid Receivable	2,371	-	-	2,371	2,515
Hall rental receivable	-	-	-	-	4,550
	<u>2,371</u>	<u>-</u>	<u>-</u>	<u>2,371</u>	<u>7,065</u>
<u>Liabilities</u>					
Accrued Expenditure (Professional Fees)	3,150	-	-	3,150	2,974
	<u>3,150</u>	<u>-</u>	<u>-</u>	<u>3,150</u>	<u>2,974</u>

The Accounts were approved by the Kirk Session on

27th FEBRUARY 2025

For and on behalf of the Kirk Session



Dennistoun New Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Payments were made for cleaning services to the following Trustee:

	2024	2023
	£	£
	2,970	2,586

Minister's travel expenses paid in the year totalled £960 (2023 - £960). Manse expenses of £2,786 (2023 - £5,387) were paid during the year which included £2,040 (2023 - £1,992) towards Council Tax. Details of Ministers' stipend are included in Note 7.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
General Fund	18,928	81,635	(82,356)	612	18,819
Kirk Session General Fund	602	268	-	-	870
General Reserve Fund	961	-	-	-	961
Office Account Fund	363	-	-	-	363
D McNeil Fund	2,195	-	-	-	2,195
Fabric Fund	7,847	422	(5,342)	-	2,927
Safekeeping Fund	36	-	-	-	36
<i>Designated Funds relating to Church Groups & Organisations:</i>					
- Sunday School	2,239	441	(20)	(300)	2,360
- Keep Fit Group	2,955	3023	(2,979)	-	2,999
- Flower Club	7,739	112	-	-	7,851
- The Evergreens	285	140	(71)	-	354
- Sunday Lunches	533	2441	(2,508)	-	466
- New Den Café	1,027	948	(1,310)	-	665
	<u>45,710</u>	<u>89,430</u>	<u>(94,586)</u>	<u>312</u>	<u>40,866</u>
Restricted Funds					
KS Benevolent Fund	245	-	-	-	245
Manse Fund	1,019	37	-	(312)	744
Burns Legacy Fund	254	-	-	-	254
Education Fund	5,166	-	-	-	5,166
Dennistoun Outreach Fund	45,784	1,000	(100)	-	46,684
	<u>52,468</u>	<u>1,037</u>	<u>(100)</u>	<u>(312)</u>	<u>53,093</u>

Dennistoun New Parish Church
Notes to the Accounts (continued)

Movement in Funds (continued)

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Endowment Funds					
Muirhead Trust Fund	2,528	-	-	-	2,528
	<u>2,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,528</u>
Total Funds	<u><u>100,706</u></u>	<u><u>90,467</u></u>	<u><u>(94,686)</u></u>	<u><u>-</u></u>	<u><u>96,487</u></u>

Explanation of Funds

Unrestricted Funds

Kirk Session General Fund

This is a Fund held for use as seen fit by the Kirk Session, as and when required.

General Fund & General Reserve Fund

These funds represent the free reserves of the Church which the Trustees are free to direct in the furtherance of objectives of the Church without further restriction.

Office Account Fund

This is a Designated Fund from which mainly items of stationery and the costs of any advertising are met.

D McNeil Fund

This represents money left to the Congregation to be used for any purpose as required.

Fabric Fund

This is a locally maintained Fund and is used for general maintenance purposes of our Church and Halls.

Safekeeping Fund

This Fund underpins an arrangement with the Bank of Scotland for the safekeeping of two Communion Chalices.

Designated Funds relating to Church Groups & Organisations

Income and expenditure relating to each of the Church Groups and Organisations are recorded through a Designated Fund as shown. The Fund balances are available to be spent in furthering the activities of each of the particular groups and organisations.

Dennistoun New Parish Church
Notes to the Accounts (continued)

Restricted Funds

KS Benevolent Fund

The Benevolent Fund exists to provide assistance in times of hardship.

Manse Fund

Represents the net amount released by the General Trustees during 2007 upon the sale of the Manse at Broompark Drive. This Fund will be used for future costs associated with the upkeep of the new Manse.

Burns Legacy Fund

This is a Fund specifically to be used for the work of the Sunday School.

Education Fund

This is a Fund to be used for educational purposes either for an individual or for work to be carried out by the Kirk Session by way of training courses.

Dennistoun Outreach Fund

This funding was originally pledged to be used for an Outreach Worker to assist with outreach projects within the Parish. However, Covid-19 caused a delay in the start of this project. In 2022 we advertised for an outreach worker but to date there has been no response, due to uncertainty until the Presbytery mission plan is finalised. The situation regarding an Outreach Worker remains unchanged due to the Presbytery plan. Amounts spent on this account relate to advertisement and the installation of WiFi in the building during the year ended 2022. During 2024 a pledge was received to help fund digital resources as part of the Outreach Fund. During the year a microphone was purchased.

Endowment Funds

Muirhead Trust Fund

This Fund is to be used for the benefit of the young and elderly in the community, the capital element of which must be preserved.

Dennistoun New Parish Church

Notes to the Accounts (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
3. Analysis of Donations					
WFO Scheme	44,342	-	-	44,342	46,343
Tax Recovered on Gift Aid Donations	10,035	-	-	10,035	10,391
Ordinary Offerings (Open Plate)	887	-	-	887	327
Other Offerings, Donations etc	3,015	1,000	-	4,015	1,875
Total	58,279	1,000	-	59,279	58,936
4. Grants					
Listed Places of Worship Grant Scheme	-	-	-	-	319
Total	-	-	-	-	319
5. Analysis of Other Receipts					
Souper Sunday	309	-	-	309	289
Stewardship Sunday	788	-	-	788	791
Benevolent Fund income	-	-	-	-	953
Den Café Income	948	-	-	948	1,278
Sunday Teas Income	2,441	-	-	2,441	2,175
Church groups & organisations - activity income	2,223	-	-	2,223	2,247
Total	6,709	-	-	6,709	7,733
6. Analysis of Payments					
Charitable activities					
Giving to Grow/Ministries & Mission allocation	40,729	-	-	40,729	40,305
Presbytery dues	4,339	-	-	4,339	1,773
Minister's travel expenses	960	-	-	960	960
Repairs and maintenance	11,031	-	-	11,031	9,509
Council tax	1,992	-	-	1,992	1,992
Pulpit supply	581	-	-	581	495
Cleaning costs	6,225	-	-	6,225	5,409
Telephone & Internet	1,129	-	-	1,129	654
Heat and light	10,109	-	-	10,109	5,630
Insurance	5,881	-	-	5,881	5,498
Organist	3,360	-	-	3,360	3,180
Printing, stationery & postage	578	-	-	578	507
Licensing	235	-	-	235	779
Other expenses	-	100	-	100	100
Church groups & organisations - activity expenses	4,437	-	-	4,437	3,693
Benevolent and Education Fund Spend	-	-	-	-	1,118
Sub-Total	91,586	100	-	91,686	81,602

Dennistoun New Parish Church
Notes to the Accounts (continued)

6. Analysis of Payments (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Sub-Total brought forward	91,586	100	-	91,686	81,602
Governance costs					
Independent Examiner's fees	3,000	-	-	3,000	2,832
Total	94,586	100	-	94,686	84,434

7. Ministers' 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. 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 (in the fifth and subsequent years) was £38,884).

8. Collections for Third Parties

	2024 £	2023 £
LHM Mainly Harvest	539	597
Christian Aid Week	562	501
Poppy Scotland - Remembrance Sunday	140	153
Turkey/Syrian Earthquake collection	-	323
	1,241	1,574

Dennistoun New Parish Church acted as an agent to collect and remit funds to the above named third parties. This income is not treated as belonging to the Congregation as the Trustees cannot control or direct the funds. As such the income and expenditure is not reported in the Receipts and Payments Accounts.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>19,662</u>	<u>19,662</u>
Market Value of Balances at 31 December	<u>28,786</u>	<u>27,425</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>4,680</u>	<u>3,517</u>