

Port Glasgow: New Parish Church (Church of Scotland)

Scotland · Charity number SC009018

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1929-06-19
Register	View on the OSCR register

Contact

Address 48 Quarry Drive
Kilmacolm
Inverclyde
PA134QU

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Our mission is to share the gospel. Through love and compassionate outreach, we serve our neighbours, build a caring community, and seek justice- protecting creation for God's glory and the good of all. At Port Glasgow New Parish Church we're passionate about sharing God's love with our community. We gather to worship, grow in faith, and serve others. Through Sunday services, small groups and outreach programs, we aim to be a place of hope, healing, and belonging for everyone. At the heart of Port Glasgow we serve our community through a variety of programs and services.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£513,717	£304,398	-	4
2023-12-31	£180,990	£168,009	-	3
2022-12-31	£136,817	£130,626	-	3
2021-12-31	£115,073	£103,276	-	3
2020-12-31	£105,719	£120,075	-	2

Port Glasgow: New Parish Church (Church of Scotland)

Scotland - Charity number SC009018

Accounts

The Church of Scotland

Port Glasgow NEW PARISH CHURCH (Church of Scotland)



Annual Report
Accrued Accounts for year
ended.
31st December 2024

Meeting of Trustees
30th November 2025

Annual Business
Meeting
25th May 2025

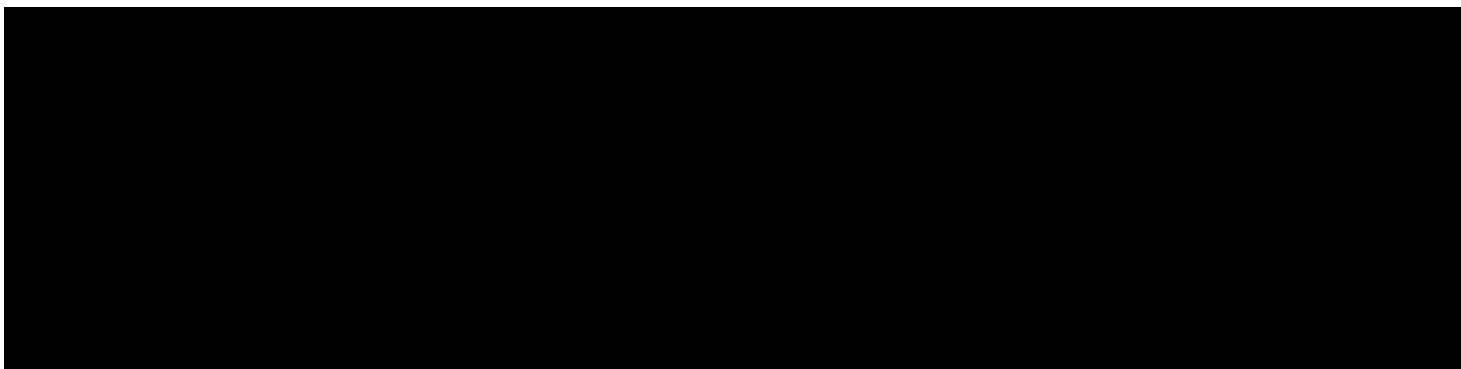
**Port Glasgow: New Parish Church (Church of Scotland)
Reference and Administrative Information**

Charity Registration Number: SC 009018

Charity Name: Port Glasgow: New Parish Church (Church of Scotland)

Contact Address: 17 Marloch Avenue
Port Glasgow
PA14 5LH

Trustees

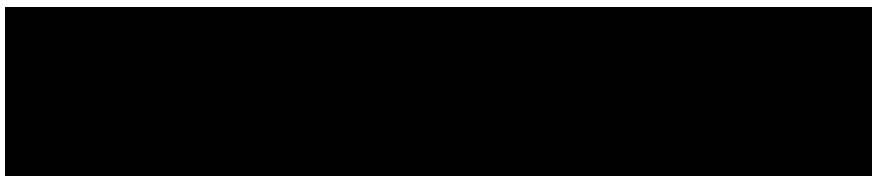


Principal Office-bearers

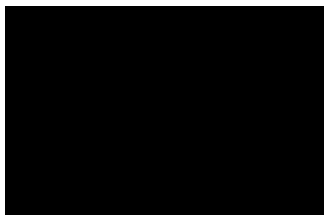
Minister

Session Clerks:

Church Treasurers:



Independent Examiner:



Bankers:

Royal Bank of Scotland
122 Cathcart Street
GREENOCK
PA15 1BA

Trustees' Annual Report To 31 December 2024

Structure, Governance and Management

The congregation is a registered charity, number SC009018 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are 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. The Kirk Session which meets five times a year is responsible for spiritual affairs within the church and certain other responsibilities are delegated to various committees as appropriate.

Organisational Structure

The Kirk Session is based on the Unitary Constitution and is chaired by the Minister and meets five times a year. Certain responsibilities are delegated to various committees as appropriate, and reports are submitted at each Kirk Session meeting. Additional meetings may be called to discuss urgent matters arising between scheduled meetings.

Objectives

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.

Summary of the year and the future

2024 was yet another very busy year for Port Glasgow New Parish Church.

Sunday Services continue to be well attended with a good number of children coming along to Sunday Club. In 2024, I had a meeting with our Sunday Club leaders to discuss a Bible Class. We have many children now in the Primary 6 and up category and so it seems right to have a Bible Class that meets the need of their age group. I am arranging another meeting with our Sunday Club soon to ensure that we have a weekly Bible Class available.

In 2024, I also attended the New Parish Playgroup and ASN Group in Easter and at Christmas to deliver a short service with all families taking away books such as My first Easter or My first Christmas. One mum feedback that she went home and read the Christmas book to her young child.

We also met with Newark Primary 5 and Primary 6 for the Easter Code and Bubblegum N Fluff, a fun and interactive event teaching the children about Easter and Christmas.

Summer Holiday Club was also well attended with many children from our community joining us. Again, another wonderful opportunity to share our faith.

Our Summer Bible Study was also well attended as we explored resources from the Bible Society.

I have also been leading the BB Bible Study across 2024. Rather than just listening to me read a bible, I have ensured that there is always an activity, something that the boys can get involved in, discuss, ask questions and this always relates to the nights Scripture. The feedback has been excellent and from a group of boys who hardly spoke when I first met them, we can be chatting for hours with lots of questions about the bible.

We also had our Lent and Summer Bible Study with Port Glasgow Churches Together, although year on year these don't seem to be well attended with numbers from our own Church very low.

School and Shipyard Chaplaincy continued across 2024 with first Friday of the month Assemblies at Newark Primary plus so much more. Newark have been excellent in embracing Chaplaincy. Port High Assemblies continued and Craigmarloch has been hard and will need review. 2024 also saw the launch of the Glen Rosa at Fergusons and I was delighted to be part of the special day.

Across 2024 we also had a number of Weddings, Baptism's, Baby Blessings and more New Members.

We saw the launch of our new Mission and Outreach Committee. I noticed a committee who is enthusiastic about its purpose and there are always so many ideas' bubbling away, like Muddy Church which launches this March. This was the result of a community survey where we heard from our community with a big percentage saying that Sunday at 11 am simply doesn't work for them.

We saw many events across the year from the Family Fun Day, Picnic in the Park, Senior Socials, youth and adult organisation events, New Parish Café and so much more. I am very grateful to everyone who volunteers their time for all that goes on here at New Parish Church, we couldn't do it all without you.

We also saw improvements to our building with the launch of the Sheena Morgan Hall, a new Kitchen and new flooring for the hall entrance area.

I can see 2025 being another busy year for us which is great. We are a Church open 7 days a week with so much going on. I am delighted that we have applications coming in for our Admin Assistant job and Misson and Outreach worker to support us as we move forward.

The Church of Scotland continues to battle through some very tough times. We are seeing a decline in buildings, Minister numbers, staff numbers within our central office and numbers attending our Churches.

It would be so easy to lose hope, to give up, there is nothing we can do, why bother, the Church of Scotland will eventually disappear.....OR we can continue to keep pushing on, keep doing a lot of what we have seen at our Church, a Church that is bucking the trend, a Church that is talked about in a positive light by others. Only recently the previous Moderator the [REDACTED] told a room full of potential new Ministry candidates to follow our Church social media pages and be inspired and full of hope for the future.

[REDACTED], Minister and Convenor of the Faith Action Programme Leadership Team calls on us to become "not glass half empty people, or glass half full people, but a glass overflowing people. Overflowing with hope in Christ and the future He has for us".

What is your hope for the Church here in Port Glasgow and for the National Church as we continue our journey through 2025 and beyond?

Manse

During the year the Kirk Session agreed to sell the Manse at Barr's Brae Lane and purchase a new Manse. A detached house became available at Whitelees Road Greenock which was subsequently approved by Presbytery.

With the help of the Law Department in Edinburgh we purchased this property on the 27th of March and after redecoration and installation of alarm system our Minister moved in on the 17th of May.

The Manse at Barr's Brae Lane was subsequently sold on the 17th of May

Risk Management

Fire, Health and Safety

The Committee continues its work by conducting methodical and comprehensive risk assessments of our Church and Hall, and on all activities.

Portable Appliance Testing (P.A.T.) was carried out by Bill Stevenson in April 2024, on all items of electrical equipment either used in the church premises and Manse, and all items currently in use passed the test.

During the year there were three accidents recorded, these were all investigated and action taken, where necessary, by the Committee

Ministry to Children and Young People

At November 2024, we had a total of 243 young people in our Youth Organisation's which comprise of the Sunday Club, Girls' Brigade (2 Companies) Guides, Boys' Brigade and Scouts. The numbers have slightly decreased this year, 12 less. These 243 youngsters are assisted by a dedicated band of 63 leaders which is a great achievement.

Legacies

During the year we received 3 legacies, totalling £156958. These legacies paid for the full redecoration of the Church and vestibule including new carpeting upstairs and downstairs. We purchased new blue chairs in the Church and these were placed beside the Organ and are used by the choir. The hall kitchen was completely refurbished and is used every week for our Chatty café and our organisations. We have received our Hygiene certificate from Inverclyde Council. The vestibule flooring in the hall was also renewed.

It is hoped that these legacies will help make further improvements in 2025

Financial Review

Where the gross annual income exceeds £250,000, the congregation must prepare accrued accounts even if this is due to a particular non-recurring circumstance. The receipt of the legacies outlined and funds received from the General Trustees has

meant the gross income is above that level. Accrued accounts have been prepared for 2024. It has also been necessary to restate the 2023 figures on this basis.

- Total gross income for the year to 31 December 2024 was £513,718 which represents an increase of £332,728 on the 2023 figure of £169,545.
- Gift Aid tax reclaim amounted to £12,129; £534 to the Manse/20p Fund, and the balance of £11595 to the benefit of the general Church funds.
- The number giving by standing order was 90, and by Gift Aid WFO envelopes 35 and by other WFO envelopes 35.
- We paid in full our Ministries & Mission contribution of £50881. Our contribution for 2025 is £56,664 which is the equivalent of £1090 every week.

Total expenditure in 2024 was £304,398 which represents an increase in costs of £127,736 on 2023 (£176,663).

- Manse expenses amounted to £13,774 and Council Tax £1,427
- The Church was completely refurbished, including carpeting upstairs and downstairs at a cost of £49,174, We recovered £5,858 of VAT from the Listed Places of Worship Scheme
- The Kitchen was fully refurbished at a cost of £13,145

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 2 month's expenditure. At the year end the Church held unrestricted funds of £259,308 which represents more than 2 month's expenditure. The Church also has restricted funds totalling £18,111 which have been provided for the purposes specified in Note 14 of the financial statements.

Statement of Trustees' Responsibilities in Relation to the Financial Statements

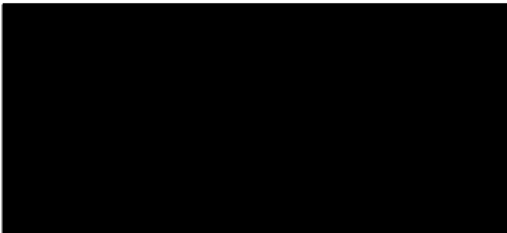
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdiction

Approved by the Trustees and signed on their behalf,



Independent Examiner's Report to the Trustees of Port Glasgow New Parish Church

Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 13 to 19.

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

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.



Port Glasgow: New Parish Church (Church of Scotland)
Statement of Financial Activities
Year ended 31 December 2024

		Unrestricted Restricted			Unrestricted Restricted		
	Note	Funds	Funds	Total	Funds	Funds	Total
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income from:							
Donations and Legacies	1	237,345	4,469	241,814	105,262	-	105,262
Charitable Activities	2	18,960	7,358	26,318	16,906	11,445	28,351
Other Trading Activities	3	12,118	-	12,118	13,666	-	13,666
Interest Received	4	1,390	-	1,390	805	-	805
Other	5	232,077	-	232,077	32,906	-	32,906
Total Income		501,891	11,827	513,718	169,545	11,445	180,990
Expenditure on:							
Raising Funds	6	-	-	-	371	-	371
Charitable activities		299,639	4,759	304,398	155,125	21,169	176,292
Other		-	-	-	-	-	-
Total Expenditure		299,639	4,759	304,398	155,496	21,169	176,663
Net income(expenditure) before gains and losses on investments		202,252	7,068	209,319	14,049	(9,724)	4,327
Transfers between funds	14	6,246	(6,246)	(0)	(8,098)	8,098	-
Net incoming/outgoing resources before other recognised gains and losses		208,498	821	209,319	5,951	(1,626)	4,327
Net movement in funds		208,498	821	209,319	5,951	(1,626)	4,327
Total funds brought forward		50,810	17,290	68,100	44,859	18,916	63,775
Total funds carried forward		259,308	18,111	277,419	50,810	17,290	68,102

Port Glasgow: New Parish Church (Church of Scotland)

Accounting Policy Notes

Year ended 31 December 2024

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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standards applicable in UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. 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. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Going Concern

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future and has therefore adopted the going concern basis in preparing these financial statements.

Incoming resources

Income is recognized 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.

Donated services and facilities

Donated professional services and donated facilities are recognized as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised 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 recognized as expenditure in the period of receipt.

Port Glasgow: New Parish Church (Church of Scotland)

Accounting Policy Notes continued

Year ended 31 December 2024

Interest receivable

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 the interest paid or payable by the Bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, 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.

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.

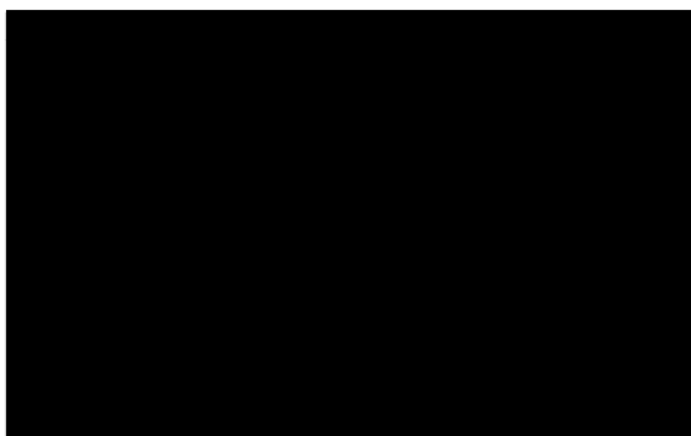
Taxation

Port Glasgow: New Parish Church is registered as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Port Glasgow: New Parish Church (Church of Scotland)
 Balance Sheet
 Year ended 31 December 2024

	Note	2024		2023	
		£	£	£	£
Current Assets					
Debtors	9	10,650		10,950	
Bank and Cash	10	61,615		65,806	
Funds deposited with CoS		212,077			
		<u>284,342</u>		<u>76,756</u>	
Creditors: Amounts due within one year					
Accruals	11	6,923		8,656	
		<u>6,923</u>		<u>8,656</u>	
Net Current Assets			277,419		68,100
Creditors: Amounts due within one year	12		0		0
Net Assets			<u>277,419</u>		<u>68,100</u>
Unrestricted Funds					
General Funds	14	75,555		1,709	
Designated Funds		<u>183,753</u>		<u>49,102</u>	
			259,308		50,810
Restricted Funds	14		18,111		17,290
			<u>277,419</u>		<u>68,100</u>

The Accounts were approved by the Trustees on



Port Glasgow: New Parish Church (Church of Scotland)

Notes forming part of the Financial Statements

Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
1 Donations and Legacies						
WFO and Gift Aid Donations	53,253		53,253	54,760		54,760
Open Plate Offerings	11,605		11,605	10,414		10,414
Tax Recovered on Gift Aid	12,129		12,129	12,939		12,939
Legacies and Bequests	156,958		156,958	26,000		26,000
Other	3,400	4,469	7,869	1,150		1,150
	<u>237,345</u>	<u>4,469</u>	<u>241,814</u>	<u>105,262</u>	<u>0</u>	<u>105,262</u>
2 Income from charitable activities						
Funerals & Weddings	3,660		3,660	4,827		4,827
Collections for third parties	951		951	1,033		1,033
Grant Income			0	3,887		3,887
Walking Football		2,500	2,500		700	700
Dementia/Wellbeing		1,078	1,078		730	730
Chatty Café		780	780		3,493	3,493
ASN Group		3,000	3,000			0
Fundraising Events	2,340		2,340	3,032		3,032
Other receipts	12,009		12,009	4,127	6,522	10,649
	<u>18,960</u>	<u>7,358</u>	<u>26,318</u>	<u>16,906</u>	<u>11,445</u>	<u>28,351</u>
3 Income from other trading activities						
Rent received from Hall Lets	12,118		12,118	13,666		13,666
4 Investment income						
Interest Received	1,390		1,390	805		805
5 Other Receipts						
Net Proceeds from sale of Manse	232,077		232,077			
Receipts from General Trustees	-		0	32,906		32,906
	<u>232,077</u>		<u>232,077</u>	<u>32,906</u>		<u>32,906</u>

Port Glasgow: New Parish Church (Church of Scotland)						
Notes forming part of the Financial Statements						
Year ended 31 December 2024						
6 Analysis of Expenditure	Unrestricted	Restricted		Unrestricted	Restricted	
	Funds	Funds	Total	Funds	Funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Raising Funds:						
Offering Envelopes			-	371		371
	0	0	0	371	0	371
Charitable Activities:						
Ministries & Mission contributions	50,881		50,881	50,869		50,869
Presbytery Dues	610		610	610		610
Minister's Travelling Expenses	638		638	1,524		1,524
Locum Salary			-	-		-
Pulpit Supply			-	-		-
Organist Supply	670		670	980		980
Hall Cleaner's Salary	1,742		1,742	5,862		5,862
Hall Keeper's Salary	14,173		14,173	7,364		7,364
Organist's salary	5,139		5,139	4,179		4,179
Pastoral Assistant			-		3,000	3,000
Fabric Repair & Maintenance	8,301		8,301	28,957		28,957
Manse Expenses	13,774		13,774	10,277		10,277
Manse Council Tax	1,427		1,427	1,689		1,689
Organ & Piano Maintenance	0		-	16		16
Heat & Light	21,686		21,686	18,745		18,745
Insurance	3,564		3,564	3,730		3,730
Publicity & Advertising	2,233		2,233	1,768		1,768
Printing, stationery & photocopier	1,575		1,575	1,250		1,250
Church Magazine	671		671	1,203		1,203
Life & Work Magazine	0		-	144		144
Well Being/Dementia		300	300		148	148
Walking Football		30	30		1,449	1,449
Chatty Café		537	537		1,000	1,000
ASN Group		1,423	1,423			
<i>Bequest Related Expenditure:</i>						
Kitchen Renovation	13,145					
Church Decoration and Carpets	49,174					
Other	4,001		4,001			
Contribution to cost of New Manse	100,020		100,020			
Christian Aid	514		514			
Other Expenditure	5,702	2,470	8,172	15,958	15,571	31,530
	299,639	4,759	242,079	155,125	21,169	176,294
Total Expenditure	299,639	4,759	242,079	155,496	21,169	176,665

	£	£
6 Staff Costs and numbers		
Salaries and wages	17,378	14,708
Social security costs	4,233	3,677
Total	21,611	3,638
The average number of employees during the year was as follows:		
	2024	2023
	Number	Number
Ministerial support	0	1
Administration	0	1
Music staff	1	1
Premises maintenance	1	1
	2	4
No employee had benefits in excess of £50,000 (2023 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. 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 tenth and subsequent years) £38,884.		
7 Trustee Remuneration and Related Party Transactions		
During the year six trustees received reimbursement of purchases/expenses on behalf of the Church totalling £3,987 for which valid receipts were provided. (2023 £3,777)		
In addition, Mr David Addison who is also a member of the Kirk Session received £620 for providing services as a depute organist during the year (2023 £840)		
No person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.		
Donations totalling £ 23,598 were received from Trustees during the year (2023 £22,847)		

Port Glasgow: New Parish Church (Church of Scotland)**Notes forming part of the Financial Statements****Year ended 31 December 2024**

	2024	2023
	£	£
9 Debtors		
Gift Aid Tax Refund Due	10,650	10,950
	<u>10,650</u>	<u>10,950</u>
10 Bank and Cash	2024	2023
	£	£
General account	23,659	10,365
Fabric Fund account	10,471	28,342
West Church Manse account	4,062	4,774
Benevolent Fund	555	555
Mile of 2p	2,131	1,687
Guild	2,213	2,684
Junior Church	413	109
Manse/Link account	5,618	2,968
Flower & Gift Fund A/C	2,670	2,384
Compassion UK	998	3,150
Multi-Media Fund	1,223	1,223
Pastoral Assistance Grant	2,000	2,000
Walking Football	3,176	2,067
Dementia/Wellbeing	963	1,004
Chatty Café	1,056	2,493
ASN Group	407	-
	<u>61,615</u>	<u>65,806</u>
11 Creditors	2024	2023
	£	£
HMRC	1,233	-
Utilities Accruals	5,349	8,486
Other Accruals	341	170
	<u>6,923</u>	<u>8,656</u>
12 Collections for Third Parties	2024	2023
	£	£
DEC re Ukraine	-	287
Poppy Scotland	237	269
Christian Aid	514	477
	<u>751</u>	<u>1,033</u>
13 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.		

Port Glasgow: New Parish Church (Church of Scotland)

Notes forming part of the Financial Statements

Year ended 31 December 2024

14 Movements in Funds

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
Unrestricted Funds					
General account	1,709	327,577	(230,190)	38,780	137,875
Total General Funds	1,709	327,577	(230,190)	38,780	137,875
Bequest Related Funds	0	156,958	(66,320)		90,638
Fabric Fund account	39,292	12,129		(30,000)	21,421
West Church Manse account	4,774	1,822		(2,534)	4,062
Benevolent Fund	555	0	0		555
Mile of 2p	1,687	749	(305)		2,131
Guild	2,684	1,722	(2,193)		2,213
Junior Church	109	934	(630)		413
Total Designated Funds	49,102	174,314	(69,449)	(32,534)	121,433
Total Unrestricted Funds	50,810	501,891	(299,639)	6,246	259,308
Restricted Funds					
Manse/Link account	2,968	2,515	(399)	534	5,618
Flower & Gift Fund A/C	2,384	1,589	(1,303)		2,670
Compassion UK	3,150	365	(768)	(1,749)	998
Multi-Media Fund	1,223	0		0	1,223
Pastoral Assistance Grant	2,000	0	0		2,000
Walking Football	2,067	2,500	(30)	(1,361)	3,176
Dementia/Wellbeing	1,004	1,078	(300)	(819)	963
Chatty Café	2,493	780	(537)	(1,680)	1,056
ASN Group		3,000	(1,423)	(1,170)	407
Total Restricted Funds	17,290	11,827	(4,759)	(6,246)	18,111
Total Funds	68,100	513,718	(304,398)	(0)	277,419

Purposes of Designated Funds

Fabric Fund - for the maintenance of Church property

West Church Manse - upkeep of manse

Mile of 2ps - for general use of the Church

Benevolent Fund - support of poor of Church and Parish

Guild Flower Fund - purchasing flowers for sick and housebound members of Guild

Guild - support Church and national Guild projects

Junior Church - purchase and provide support materials

Bequest Related Funds - as specified by the bequest or for use for fabric repairs and renovations

Purposes of Restricted Funds

Manse/Link/20p a day - to maintain the link, the Church building and halls and the Manse.

Flower & Gift Fund - to provide flowers for display during services of worship and gifts

Compassion UK - Kirk Session and Youth Organisations sponsorship of children

Multi Media Fund - for the maintenance of and improvements to the audio/visual system

Walking Football/Dementia & Wellbeing, Chatty Café - support wellbeing

ASN Group - Play group for children with additional support needs

Port Glasgow: New Parish Church (Church of Scotland)			
Year ended 31 December 2024			
APPENDIX			
FUNDS HELD ON BEHALF OF THE CONGREGATION			
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES			
		2024	2023
		£	£
<u>REVENUE ACCOUNT</u>			
<u>Consolidated Fabric 50</u>			
Credit Balance at 31 December		<u>13,960</u>	<u>9,558</u>
<u>REVENUE ACCOUNT</u>			
<u>Consolidated Fabric 56</u>			
Credit Balance at 31 December		<u>22,621</u>	<u>224,941</u>
<u>TEMPORARY ACCOUNT</u>			
Credit/(Debit) Balance at 31 December		<u>1,966</u>	<u>4</u>