

Toryglen Church of Scotland

Accounts

for

Year ended 31st December 2024

Congregation No: 161037

Charity No: SC009399

Toryglen Church of Scotland 22 Glenmore Ave Toryglen Glasgow G42 0EH

Toryglen Church of Scotland

Reference and Administrative Information

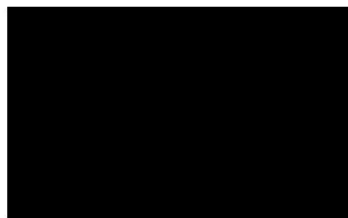
Charity Name: Toryglen Church of Scotland

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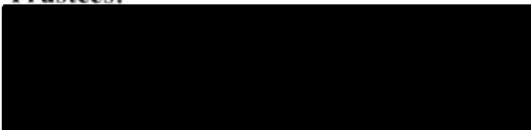
Congregation Reference Numb 161037

Church Address: 22 Glenmore Avenue
Toryglen
Glasgow
G42 0EH

Contact Details:



Trustees:



Principal Office-Bearers:

Minister: Vacant

Interim Moderator:



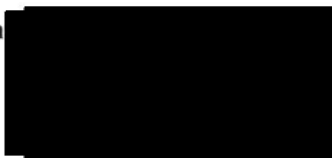
Mission Pioneer: Vacant

Session Clerk: Vacant

Treasurer:



Independent Accounts Examin



Principal Bankers:

Clydesdale Bank PLC
21 Kilmarnock Road
Glasgow
G41 3YW

Toryglen Church of Scotland

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:

The Kirk Session which meets seven times a year is responsible for spiritual affairs within the church and the financial management of its affairs. Certain responsibilities are delegated to the Finance Committee, Social 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.

Gatherings:

Sunday mornings at 10:30am

Achievements and Performance:

By the end of 2023 Toryglen Church had settled into a healthy rhythm of Sunday worship, weekly meetings for bible study and prayer, monthly lunch gatherings. The Church was working in close partnership with Cornerstone community breakfast, supported by Sanctuary Housing. Film nights, praise concerts and an Alpha Course were being planned for 2024 and the Local Church Leadership Group were exploring other ways that they could serve the community of Toryglen, working alongside neighbouring schools and furthering the successful working partnership that had been developed with Sanctuary Housing in Toryglen.

By early in the year, however, it became clear that the Presbytery of Glasgow's new Presbytery Mission Plan was unable to allocate any ministry resources to Toryglen and the Mission Pioneer's role was not going to be extended in 2024. Joan Wery, the Parish's Mission Pioneer, resigned in March, leaving the foundations of a renewed congregation and good relationships with neighbours and stakeholders in and around Toryglen.

The Kirk Session recognised that to build on the foundations that [REDACTED], had laid, a locally based staffing resource was needed in order to provide continuity, pastoral care and leadership to the growing church community, while keeping their focus on extending Christ's love to the community of Toryglen. The Kirk Session, therefore, applied to the Church of Scotland Seed of Growth Fund for Level 3 funding, which would have partly funded a mission development worker over three to five years, but the application was not successful at this time.

The Local Church Leadership Group maintained the rhythm of events under the oversight of the Kirk Session: offering worship, bible study, prayer meeting and gathering to eat together. Volunteers from the church continued to support the Thursday breakfasts and Food Larder organised by Cornerstone.

In June the Presbytery of Glasgow gave the additional resource of an Assistant Minister, to enable a continuity of Sunday worship and encourage the missional activities of the congregation. Her role was only for a six month period and ceased at the end of November.

The Local Leadership Group began to find that they could not develop all the missional activities that had been possible with full-time staffing support. They had been giving sacrificially of their time, talents and their money and were finding it hard to sustain. Through October and November several of the key local leaders decided to move on and left the church to worship elsewhere. With the Assistant Minister's role ceasing, offering Sunday worship within the regulations of the Church became very challenging. The local Church recognised that they did not have the capacity at this time to do everything they felt called to do in this Parish and decided that for the time being they could only do so much. They felt that it was important to continue offer to hospitality to the people of Toryglen, for the People of God to be present in the Parish, keeping the Church open on Sundays and whenever possible

Throughout the year, work on maintaining and improving the Church buildings has been ongoing. The problematic flèche has been removed, the sanctuary roof and ceiling have been repaired and the building is now wind and watertight. The rooms at the east end of the Sanctuary have been redecorated and contractors have been engaged to reorder the gents toilet, creating accessible toilet facilities.

The Church continues to enable other groups to use the Sanctuary for worship, with a Zimbabwean Church meeting on Sunday afternoons and a monthly praise concert on Friday evenings. The Kirk Session has continued to maintain good working relationships with Cornerstone and Sanctuary Housing, providing administrative capacity and limited financial support of their work where possible.

The Kirk Session, with the active support of the Presbytery of Glasgow, has responded to the Presbytery Mission Plan by exploring possible partnerships with Churches within the denomination, in order to provide good oversight, stable leadership and develop resources for worship of God and the expression of the love of Christ for the people of Toryglen, in order to grow the Kingdom of God within this Parish.

Toryglen Church of Scotland

Trustees' Annual Report

Year ended 31 December 2024

Financial Review:

Total ordinary receipts for 2024 of £4,394 were £1,400 more than in 2023. Total of all receipts of £27,279 included reimbursement of £21,820 from the CFF Revenue Fund to meet fabric repairs, including insurance and utility costs from previous years and £1,064 rental income from outside organisations.

Total payments of £27,939 resulted in an annual deficit of £660. The GtoG allocation of £2,189 was fully met as were Presbytery Dues of £596. Building costs amounted to £21,845 including insurance and utility costs.

Gas and electricity meters continue to be shared with Sanctuary Housing, who lease the Halls and reimburse a proportion of the costs of utility bills. In 2024 the charges to the church amounted to £3,909 which represented 25% of all charges.

The centrally managed Revenue Fund benefited from rental income of £11,280 from our Manse. Investment income to the Fund amounted to £6,896. As noted above the same fund provided £21,820 to meet property costs with further detail shown in the appendix on page 10.

Taking account of all of the above the General Fund now stands at £22,802 compared to £23,462 at the end of 2023 and the Revenue Fund at £41,401 compared to £48,501 at the end of 2023. No other 'local funds' are held.

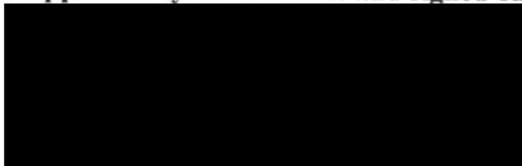
Reserves Policy:

It is the Trustees' policy to hold reserves at approximately six months expenditure including designated funds. At the year end, the General Fund balance of £22,802 represents more than 12 months expenditure in and is therefore regarded by the Trustees as more than adequate.

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 and signed on their behalf,



Interim Moderator

Date: 27th February 2025

Toryglen Church of Scotland

SC009399

Independent Examiner's Report to the Trustees of Toryglen Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity 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.

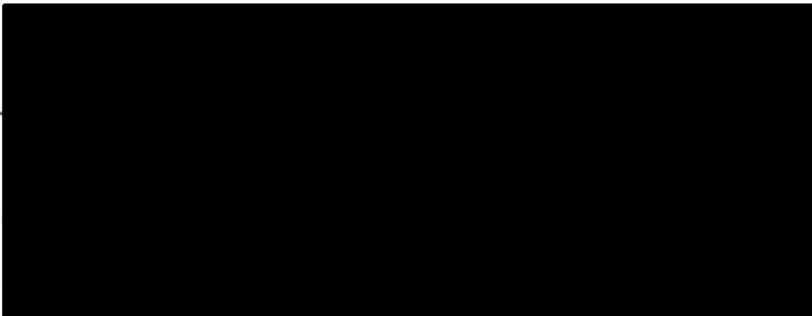
Basis of independent examiner's statement

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:
 - (i) 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
 - (ii) 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 proper understanding of the accounts to be reached.



Date: 28th February 2025

Toryglen Church of Scotland

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Receipts						
Donations	3	3,346.45	-	-	3,346.45	2,106.89
Legacies		-	-	-	-	-
Activities for Generating Fund		-	-	-	-	-
Weddings & Funerals		-	-	-	-	-
Bank & Deposit Interest		1,047.64	-	-	1,047.64	887.00
#		4,394.09	-	-	4,394.09	2,993.89
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Reimbursement from General		21,820.44	-	-	21,820.44	-
Income per outside organisations		1,064.00	-	-	1,064.00	12,000.00
		22,884.44	-	-	22,884.44	12,000.00
Total Receipts		27,278.53	-	-	27,278.53	14,993.89
Payments						
Costs of generating funds	4	-	-	-	-	-
Charitable activities	4	27,938.77	-	-	27,938.77	16,531.43
Total Payments		27,938.77	-	-	27,938.77	16,531.43
Excess/(Deficit) of Receipts over Payments for the year before transfers		(660.24)	-	-	(660.24)	(1,537.54)
Transfers To/(From)						
(Deposit Account) / General Fund		(3,000.00)	-	-	(3,000.00)	-
General Fund / (Deposit Account)		3,000.00	-	-	3,000.00	-
		-	-	-	-	-
Excess/(Deficit) of Receipts over Payments for the year		(660.24)	-	-	(660.24)	(1,537.54)

Toryglen Church of Scotland

Statement of Balances

At 31st December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<u>Bank & Cash Balances</u>					
Bank balances brought forward:					
Bank Current Account (Ordinary)	2,723.84	-	-	2,723.84	4,992.38
Short Term Deposits	20,738.34	-	-	20,738.34	20,007.34
Petty Cash	-	-	-	-	-
	<u>23,462.18</u>	<u>-</u>	<u>-</u>	<u>23,462.18</u>	<u>24,999.72</u>
Movement in year:					
Excess of receipts over payments for the year:					
Bank Current Account (Ordinary)	1,360.27	-	-	1,360.27	(2,268.54)
Short Term Deposits	(2,020.51)	-	-	(2,020.51)	731.00
Petty Cash	-	-	-	-	-
	<u>(660.24)</u>	<u>-</u>	<u>-</u>	<u>(660.24)</u>	<u>(1,537.54)</u>
Bank balances carried forward:					
Bank Current Account (Ordinary)	4,084.11	-	-	4,084.11	2,723.84
Short Term Deposits	18,717.83	-	-	18,717.83	20,738.34
Petty Cash	-	-	-	-	-
	<u>22,801.94</u>	<u>-</u>	<u>-</u>	<u>22,801.94</u>	<u>23,462.18</u>
<u>Assets</u>					
Gift Aid Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Cost of repairs not yet billed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session on 27th February 2025

For and on behalf of the Kirk Session

Interim Moderator

Treasurer

Toryglen Church of Scotland

Year ended 31 December 2024

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration or reimbursement of expenses during the year. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1st Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
General Fund	23,462.18	5,458.09	27,938.77	21,820.44	22,801.94
Revenue Account Property Contr	-	21,820.44	-	(21,820.44)	-
	<u>23,462.18</u>	<u>27,278.53</u>	<u>27,938.77</u>	<u>-</u>	<u>22,801.94</u>
Restricted Funds					
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Purpose of Unrestricted Funds

Designated The Trustees have set aside funds for the maintenance of the Church property
Fabric Fund

Purpose of Restricted Funds

There are no Restricted funds

Purpose of Endowment Funds

There are no Endowment funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
3. Analysis of Donations					
WFO Scheme (non-Gift Aid)	-	-	-	-	-
Gift Aid Donations	100.00	-	-	100.00	200.00
Tax on Gift Aid Donations	691.75	-	-	691.75	271.09
Ordinary Offerings (Open Plat	2,454.70	-	-	2,454.70	1,635.80
General Fund Other Offerings,	100.00	-	-	100.00	-
	<u>3,346.45</u>	<u>-</u>	<u>-</u>	<u>3,346.45</u>	<u>2,106.89</u>

Toryglen Church of Scotland

Year ended 31 December 2024

Notes to the Accounts

4. Analysis of Payments

Costs of generating funds

Offering Envelopes	-	-	-	-	-
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Charitable activities

GtoG Allocation	2,189.00	-	-	2,189.00	-
Presbytery Dues	596.00	-	-	596.00	193.00
Pulpit Supply	500.00	-	-	500.00	620.00
MDS Worker	30.00	-	-	30.00	522.02
Heating & Lighting	3,909.43	-	-	3,909.43	2,202.07
Insurance	2,185.38	-	-	2,185.38	2,055.49
Building Costs	15,750.36	-	-	15,750.36	4,365.14
Broadband	378.99	-	-	378.99	379.13
Printing, Stationary & Postage	73.80	-	-	73.80	44.10
Outreach	2,060.84	-	-	2,060.84	5,254.29
Telephone Expenses	164.97			164.97	-
Ordinary Miscellaneous Expen	100.00			100.00	896.19
	<u>27,938.77</u>	<u>-</u>	<u>-</u>	<u>27,938.77</u>	<u>16,531.43</u>

Other Payments

Purchase of Assets	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Total	<u>27,938.77</u>	<u>-</u>	<u>-</u>	<u>27,938.77</u>	<u>16,531.43</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 £31,462 and the maximum stipend in 5th and subsequent years £38,884.

6. Collections for Third

	2024	2023
	£	£
None	-	-
	<u>-</u>	<u>-</u>

Toryglen Church of Scotland

Year ended 31 December 2024

Appendix - Funds held on behalf of the Congregation by the Church of Scotland Trustees

	2024 £	2023 £	2024 £	2023 £
Consolidated Fabriuc Fund Capital Account				
Credit Balance at 1st January			114,396.76	114,396.76
Disposals			-	-
Purchases			-	-
Credit Balance at 31st December	135,521.57	128,601.22	114,396.76	114,396.76
	Market Value			
Consolidated Fabric Fund Revenue Account				
Balance at 1st January			48,500.77	34,991.86
Receipts:				
Revenue Account Interest Earned			2,059.67	1,328.67
Individually Invested - Growth Fund Dividends			1,590.98	912.24
Individually Invested - Income Fund Dividends			2,631.60	1,625.00
Mixed Investment Fund Capital Account Dividends			101.03	1,556.84
Deposit Fund Interest			512.57	-
Rental Income			11,279.76	10,570.78
			<u>18,175.61</u>	<u>15,993.53</u>
Payments:				
Transfer to Local Funds to meet Fabric Expenditure:			(21,820.44)	-
Fabric Repairs	14,478.44			
Heat & Light Utilities	4,890.43			
Insurance 2022 & 2023	2,451.57			
Fabric Costs Directly Debited			(3,454.68)	(2,484.62)
Fabric Repairs	-			
Manse Insurance	2,106.67			1,777.40
Administration Costs	1,348.01			707.22
Balance at 31st December			<u>41,401.26</u>	<u>48,500.77</u>