

Croftfoot Parish Church of Scotland

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

Congregation No: 160925

Charity No: SC009761

Croftfoot Parish Church of Scotland

Reference and Administrative Information

Charity Name:

Croftfoot Parish Church of Scotland

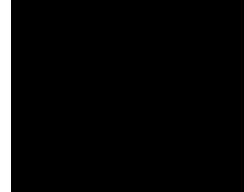
Charity Registration Number:

SC009761

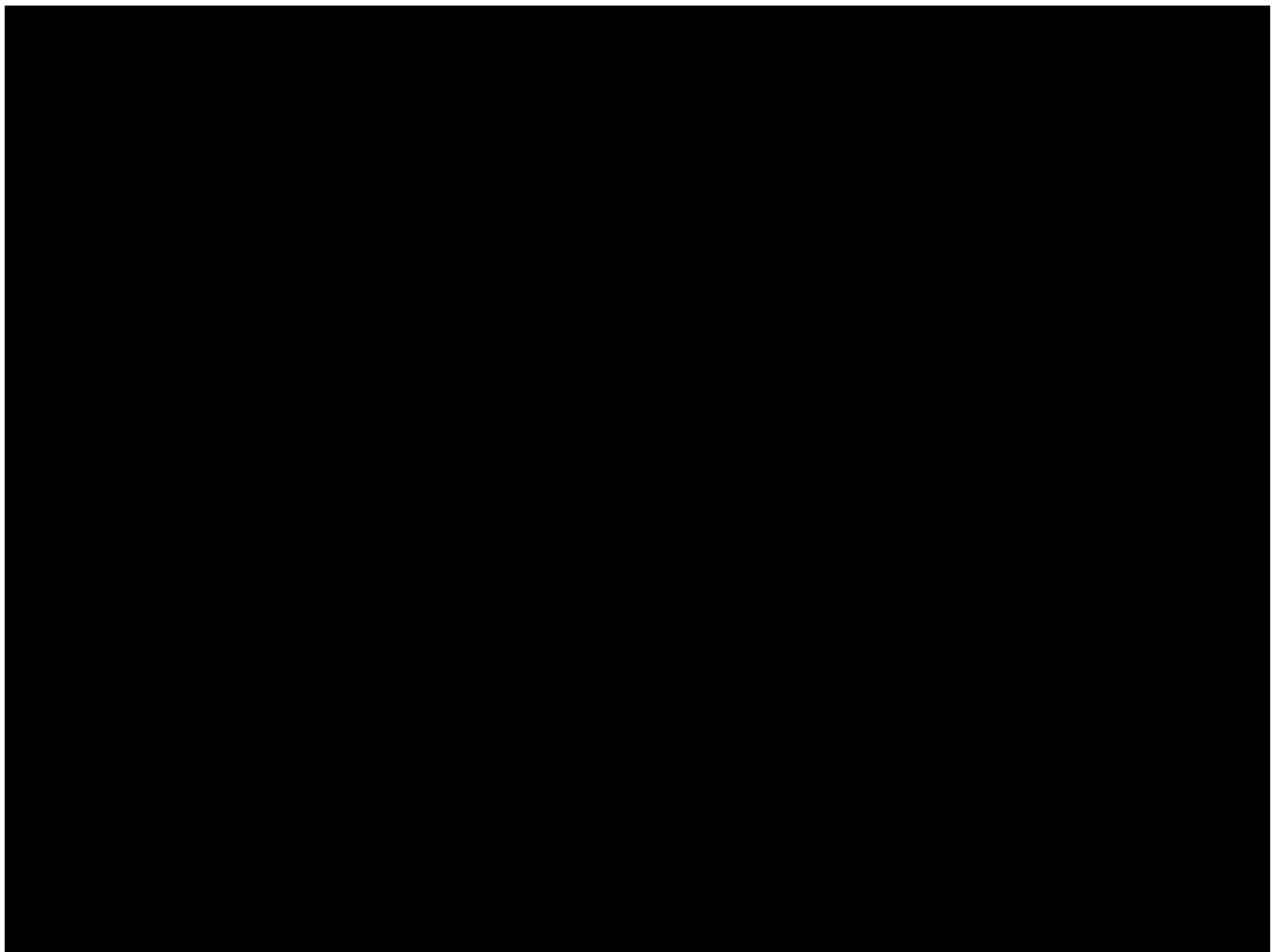
Congregation Reference Number:

160925

Contact Address



Trustees



Bankers:

Virgin Money,
21 Kilmarnock Road
G41 3YW

Croftfoot Parish Church of Scotland

Trustees' Annual Report

for the year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session meets regularly during the year and is responsible for all spiritual affairs within the church together with the finances and the upkeep of the Church Property. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Pastoral Committee looks after pastoral activities.

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.

(Give details of other activities particular to the individual congregation eg Services of worship, Youth Activities, Sunday School, Bible Classes, Social Events, Community Activities.)

We have a lively morning service each week with around 100 adults and over 20 children. We run a twice weekly Parent & Toddler Group and a weekly Youth Club as well as the Creche, and Sunday School. The Church is a community hub for youth and adult organisations and family evenings including film shows.

Midweek Adult activities include an arts and crafts group, Bible Study, Coffee Morning, run an Alpha Course every Autumn. Each week we run a busy foodbank.

Achievements and Performance

██████████ leads our worship and we have 3 trained worship leaders who cover for him. Robert covers preaching and pastoring and there is also a Pastoral Committee who cares for people and a healing ministry team which counsels and prays for individuals. On several occasions people received healing during pastoral prayer times. Our foodbank has met the needs of dozens of people with the giving out of food and household accessories. In 2024 we had 3 new members join the church, as well as seeing a growing number of adherents, including those reached through visitations & Alpha Course.

Financial Review

Croftfoot Parish Church of Scotland

Trustees' Annual Report

for the year ended 31 December 2024

Comment on the results for the year and the key factors affecting them with comparison to last year and any significant matters likely to affect next year

Our Free will Offering was up by £1097 on 2023 at £13,260, Gift Aid Donations also increased by £1562 at £39,151. Open plate was up slightly by £256 at £6,972. We also had another good Gift Day total of £4150. The Building fund closed at the end of 2024 with £3720 and I am extremely grateful to all members who still pay into this account on a regular basis. Our manse is in good order and is inspected annually to ensure the all necessary maintenance is carried out. We do still hold some investments, which are held by the Church of Scotland in Edinburgh. We did claim tax back this year at a total of £10,088. In our Restricted Funds which include Benevolent Fund, Flower Fund, The Guild, The Sunday School, The little

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. At the year end the church held unrestricted funds of £19,038, of which £3,719 which had been designated for fabric fund.

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 23rd March 2025 and signed on their behalf by.



Session Clerk

Croftfoot Parish Church

SC009761

Independent Examiner's Report to the Trustees of Croftfoot 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 5 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.

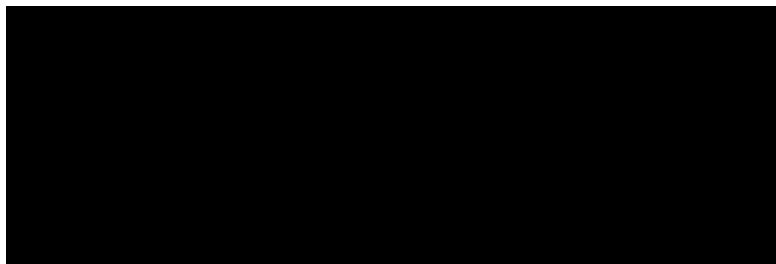
Croftfoot Parish Church of Scotland
Receipts and Payments Account
for the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
Receipts						
Donations	3	114,506	19,781	-	134,287	109,405
Legacies	-	-	-	-	-	-
Activities for Generating Funds	-	-	-	-	-	-
Bank & Deposit Interest		-	-	-	-	-
Investment Income		274	-	-	274	244
Rental of Premises		10,809	-	-	10,809	7,315
Grants		-	-	-	-	-
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
		-----	-----	-----	-----	-----
		125,590	19,781	-	145,371	116,964
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		125,590	19,781	-	145,371	116,964
Payments						
Cost of Generating Funds	4	-	-	-	-	-
Charitable Activities	4	140,396	19,297	-	159,692	113,333
Governance Costs	4	150	-	-	150	150
		-----	-----	-----	-----	-----
		140,546	19,297	-	159,842	113,483
Assets & Investments						
	4	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		140,546	19,297	-	159,842	113,483
		-----	-----	-----	-----	-----
Excess of Receipts over Payments for the year before transfers		(14,956)	484	-	(14,472)	3,481
Transfers	2	-	-	-	-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments		(14,956)	484	-	(14,472)	3,481
		=====	=====	=====	=====	=====

Croftfoot Parish Church of Scotland
Statement of Balances
At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
Bank and Deposit Balances						
Bank and deposit balances brought forward		33,994	5,309	-	39,303	35,822
Movement in year:						
Excess of Receipts over Payments		(14,956)	484	-	(14,472)	3,481
		-----	-----	-----	-----	-----
Bank and deposit balances carried forward	2	19,038	5,793	-	24,831	39,303
		=====	=====	=====	=====	=====
Investments at market value						
(cost - £3609)	7	12,971	-	-	12,971	11,852
		=====	=====	=====	=====	=====
Assets						
Gift Aid Receivable		-			-	-
		-----	-----	-----	-----	-----
		-	-	-	-	-
		=====	=====	=====	=====	=====
Liabilities						
Ministries & Mission Contributions		-	-	-	-	-
		=====	=====	=====	=====	=====

The accounts were approved by the Trustees 23rd March 2025 and signed on their behalf by:



Session Clerk

Treasurer

Croftfoot 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.

2 Movement in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<i>Unrestricted funds</i>					
Designated Fabric Fund	4,930	7,114	8,325	-	3,719
General Fund	29,064	118,476	(132,221)		15,319
	-----	-----	-----	-----	-----
	33,994	125,590	(140,546)	-	19,038
	-----	-----	-----	-----	-----
<i>Restricted funds</i>					
Benevolent Fund	296	610	(433)		473
Flower Fund	1419	945	(652)		1,712
The Guild	570	1,490	(1,180)		880
The Sunday School	267	279	(79)		467
The Little Lambs	304	1,977	(2,232)		49
SWAG	357	401	(457)		301
The Pantry	2096	14,079	(14,265)		1,910
	-----	-----	-----	-----	-----
	5309	19,781	(19,297)	-	5,793
	-----	-----	-----	-----	-----
<i>Endowment funds</i>					
General Fund Bequests	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Total Funds</i>	39,303	145,371	(159,843)	-	24,831
	=====	=====	=====	=====	=====

Purpose of Funds

Benevolent Fund - Supported by income from the Kirk Session.

Flower Fund - Supported by income from the Congregation, it provides flowers for display during services of worship which are then distributed to the sick and bereaved.

Youth Fund - Supported by income from offerings from the children & donations from congregation, it provides funds for youth work in the parish

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

General Fund - Deals with the day to day running of the Church

Croftfoot 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 £
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	13,260			13,260	12,163
Gift Aid Donations	39,151			39,151	37,589
Tax Recovered on Gift Aid Dons.	10,088			10,088	-
Ordinary Offerings (Open plate)	6,973			6,973	6,716
Fabric Donations	7,114			7,114	6,865
Other Offerings, Donations, etc	37,920	19,781		57,701	46,072
	<u>114,506</u>	<u>19,781</u>	<u>-</u>	<u>134,287</u>	<u>109,405</u>
4 Analysis of Payments					
<i>Cost of Generating funds</i>					
Investment Manager's Fees	-	-	-	-	-
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Charitable Activities</i>					
Ministries & Mission alloc	52,331		-	52,331	47,832
Presbytery Dues	5,854		-	5,854	2,407
Minister's expenses	2,908		-	2,908	2,579
Council Tax	3,451		-	3,451	3,368
Other Salary Costs	11,387		-	11,387	10,880
Fabric repairs & maint	8,325		-	8,325	6,134
Heat and light	18,192		-	18,192	5,404
Insurance	2,781		-	2,781	2,587
Church Office Expenses	5,291		-	5,291	5,609
Organ & music			-	-	
Printing, Stationery & Postage			-	-	
Other expenses	29,875	19,297	-	49,172	26,533
	<u>140,395</u>	<u>19,297</u>	<u>-</u>	<u>159,692</u>	<u>113,333</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	150	-	-	150	150
<i>Other Payments</i>					
Purchase of Investments	-	-	-	-	-
Purchase of Fixed Assets					
Multi Media Equipment	-	-	-	-	-
Other Equipment	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	140,545	19,297	-	159,842	113,483

Croftfoot 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 £6,359 in respect of council tax of £3451 & travel and expenses of £2908.

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	11,852	-	-	1,119	12,971
Held in respect of:					
Unrestricted Funds					
General Fund	11,852	-	-	1,119	12,971
Restricted Funds	-				
Endowments Funds					
	11,852	-	-	1,119	12,971

9 Collections for Third Parties

	2024 £	2023 £
Turkey/Syria	895	
Lodging House Mission	141	176
Bridge		250
MSF UK	227	
Ukraine Wood Burners		228
Food Pantry		344
Erskine Hospital	750	
Glasgow Street Pastors	300	
Crossreach		
Christine Aid	554	
Int Rescue		227
Poppy appeal		500
Turkey/Syria		895
	2,867	2,620

Croftfoot Parish 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
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>11,735</u>	<u>15,796</u>
Market Value of Balances at 31 December	<u>11,735</u>	<u>15,796</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>2,648</u>	<u>1,860</u>