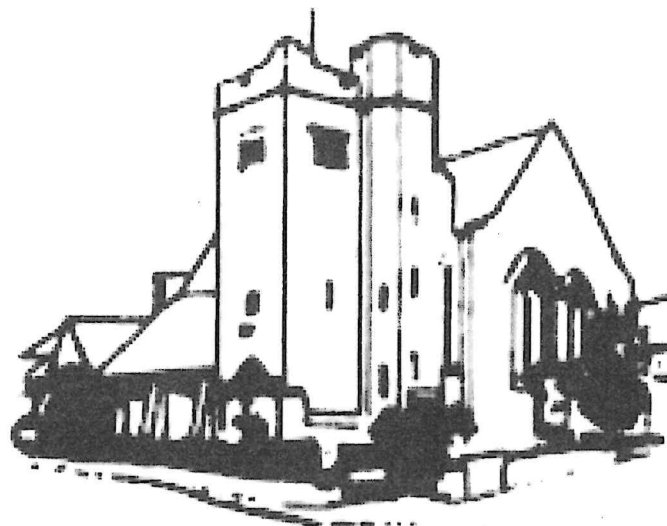




ORCHARDHILL PARISH CHURCH OF SCOTLAND GIFFNOCK

SCOTTISH CHARITY No: SC009774

CONGREGATION No: 160860



TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

Orchardhill Parish Church is now a linked charge with Merrylea Parish Church

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) as amended for accounting periods commencing from 1 January 2019.

Activities, Achievements and Performance

Our overriding ambition is to ensure that "Orchardhill" continues, for the foreseeable future, to be a house of Christian worship, service, mission and celebration; that is our sole purpose in all that we do.

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The Church now has one diet of worship at 10.15am on Sundays, which combines the elements of a family service with contemporary praise together with traditional items of worship with organ and choir. The Church is also open on Wednesday evenings for a period of quiet meditation and reflection starting at 7.00pm. The Sunday service is streamed live and is also available for later viewing on the internet. The Wednesday evening meditation and reflection time can also be accessed electronically. By these means, services reach a much wider audience.

The Church has a traditional choir and also CrossWords which is our contemporary worship group of musicians and singers. As well as leading, or participating, in worship they have a varied repertoire and love using what they've been blessed with to bless others. The members come from many walks of life with varied ages and abilities.

At Easter for the last few years the Church has turned the sanctuary into an Easter Labyrinth and invited the public to experience the Easter story in an innovative way. Similarly a few days before Christmas, the community is welcomed in to our Christmas Extravaganza where the Christmas story is brought to life with the help of church members acting out the roles of the participants in the Christmas story. These events bring these important times in the church calendar to life allowing the community to explore matters of faith and spirituality. These have been well supported in the wider community with over 300 people attending each event.

This was the eighth year of the "Tree of Kindness", when we invite everyone in our community to take a gift tag from the living tree outside our building and buy a present for a child or teenager in need so that they experience the joy of Christmas by receiving a gift. This community outreach project partners with 12 charities to help tackle the grave issue of poverty affecting so many people in Scotland and we are delighted that Giffnock Primary School, Thornliebank Primary School, Woodfarm High School and Whitecraigs Rugby Club continue to take part by hosting a tree in their premises. Because of the generosity and kindness of people in our community, more than 1,750 children and young people received a gift at Christmas.

One of our principal aims is to give succour and assistance to those in need of help and our Pastoral Care team work quietly behind the scenes to give as much help as possible to achieve this with many working tirelessly visiting and caring for those in need. The Generation Story project embraces diversity through our intergenerational activities with children from Giffnock Primary School and Nursery and Church members. These social and creative engagements bring together younger and older generations for a common purpose. They build on the strengths that different generations have to offer, nurture understanding, mutual respect, tackle isolation and challenge ageism.

The original Giffnock Primary School started in the tower rooms of the Church in 1902 and so this led to a joint project to recreate the Old Schoolroom as a small museum showing the changes in learning, technology, family life, toys, pastimes community life, etc. The museum opened in 2022 and is available to all to visit.

Conscious that many of the older members of the congregation live alone many of our other members continue to make regular contact to enquire of their needs and general wellbeing.

A group of children from Giffnock Primary School nursery come to the Church to participate in "Bookbug" to enjoy stories and singing; these are sessions organised by the Scottish Book Trust. An additional session runs on a Wednesday and is for the wider community. Both these sessions are led by the Youth and Families worker.

Our gifts and abilities are freely given and generously offered to other churches and organisations. At times our church has been used by Glasgow Presbytery and is available for other groups

The Orchard Café now opens Tuesday, Wednesday and Thursday offering hot snacks and drinks and a friendly ear for all.

Orchard Tots is a outreach venture for families with pre school children; the Church provides a warm welcoming space for children to play and for their carers to socialise. Toys and hospitality are provided.

We have introduced Cosy Café which is a club for secondary school children to provide a safe space for them to meet after school to gather and take part in a variety of activities. This allows the Church to build relationships.

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2024

Activities, Achievements and Performance (Continued)

Messy Church was introduced a few years ago and it continues to welcome children and their families to worship in a way that involves creativity, celebration and hospitality; activities are arranged around a biblical theme and ends with a shared meal.

As with all our activities, Orchard Tots, Cosy Café and Messy Church are open to all.

On a Friday afternoon from 5 -7pm weekly, we have also introduced OY! (Orchardhill Youth) to encourage children from Primary 7 to Senior 6 to meet and become involved in a variety of activities.

We are now working in partnership and have developed a close relationship with Carnwadric Church and there is a weekly food collection from the local community every Wednesday for onward delivery to Carnwadric the following day.

Work on the community hub called the Black Door Shop has been completed and this facility is open to all. This comprises a workshop where many activities can take place and an area set aside for refreshments and chatter. While this venture was originally started as a fundraising activity for the 86th Glasgow Boys Brigade by accepting second hand toys and re-selling these, it was realised that second hand toys and other items could be used to meet the needs of others in our community. This has extended to such a degree that every week a team of volunteers, including young people, accept large amounts of household goods, toys, clothing and furniture from a wide area. Each week van loads are collected by Maslow's Community, a charity that then distributes these goods to refugees, asylum seekers and those experiencing hardship in the greater Glasgow community. The Black Door Shop volunteers also carry out litter picking weekly locally.

As in previous years Church members were very generous in their help to those less fortunate in society; notably by donating in cash or in kind to the Lodging House Mission, Glasgow City Mission, Maslows (as mentioned above), Water Aid, Prostate Cancer and the Carnwadric Food Bank. There was also a substantial collection made for the Christian Aid Gaza appeal and Bible Society of Pakistan

There are strong badminton clubs, for juniors between the ages of 10 and 16, and a senior club for those over 16 and and there also a very well attended ladies club.

The week long Summer Club and related events take place in August and the youngsters enjoy the activities.

The Youth and Families worker continues to encourage families and their children to participate in the life and work of the Church. This includes a growing Sunday School Messy Church and the OY! group .

We deal with many other parish responsibilities which arise; these include bereavements, general counselling and assistance. School Chaplaincy forms part of the work supported at Orchardhill.

The fabric of the Church is kept in good order with essential repairs and maintenance carried out as quickly as possible. We regularly enquire of hall users if they are satisfied with their accommodation and any complaints are looked into and acted upon immediately.

Like every other charitable organisation we rely on the goodwill and generosity of others. We shall seek to continue to nurture this in our determination to ensure that our Church remains an energetic and exciting centre of Christian worship and a place where all members of the community feel welcome. We shall also seek to work in partnership with the local community to help sustain, improve, enhance and develop the lives of all those in the area.

We strive to keep abreast of developments in worship and in every aspect of Church life and continually review our work as we plan for the future.

News and information about the Church and its activities can be obtained as follows:

- A Church website (orchardhill.org.uk) combines information from the Church magazine and weekly intimation sheets to bring the Church's message to a wider audience. The Church website also carries information about organisations and groups that meet in the Church and community news. We also use social media sites, details are:

Facebook	- Orchardhill Parish Church
X -formerly Twitter	- @Orchardhill_CofS
- A Welcome Desk is staffed by volunteers at every diet of worship, providing a range of information and news for visitors and regular attenders.
- Orders of Service and Church News are distributed electronically every week.
- A quarterly magazine, the Orchardhill Record, is produced by a team of volunteers and is now available online with a printed copy for those who wish it.
- The Church office is open Tuesday to Friday mornings between 9am and 1pm and can be contacted

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2024

Financial and Reserves Review

The Trustees' policy is to budget annually with a view to ensuring, as far as possible, that income will, at least, exceed expenditure. Their intention is not to accumulate significant assets but to ingather funds to further the objectives of the Church. Their policy to hold reserves of approximately nine month's expenditure together with an amount sufficient to cover any calls on the restricted funds which at 31 December 2024 were £35,781 (2023 £32,950).

The reserves of the Church are held to provide for the ongoing work of the Church for the short to medium term future at least and to make provision for any unforeseen eventualities which may arise such as essential repairs necessary to maintain the fabric of Church properties.

At 31 December 2024, the Church held unrestricted funds of £308,190 (2023 £294,101) and details of all funds are given in Note 14 to the accounts. Details of movements in these reserves are also shown in Note 14.

There has been an increase in total funds of £16,920 (2023 - increase £13,409). Total donations and legacies, including Gift Aid recovery at £29,561 (2023 £28,429), show an increase of £15,017 (2023 - increase £5,683). There has been an increased in regular givings but also some extra one off gifts that have improved the year's result. While recognising the generosity of the giving in the year, it is considered that general offerings will have to increase to meet additional expenses such as energy costs and to allow the existing work undertaken by the Church to continue and flourish.

Investments with the Church of Scotland showed unrealised gains of £14,762 (2023 - gains £13,875).

Hall rental income from outside organisations has continued at a high level although decreased slightly from the previous year.

General expenditure for which the Church is responsible remains fairly constant with every effort being made to achieve best value for money. Where possible every effort is made to reclaim VAT on church repairs and maintenance costs under the Listed Places of Worship Scheme.

Investment Policy and Performance

Investments are made with the Church of Scotland Investors' Trust, are regularly reviewed, and are designed to give an appropriate mix of income and also an opportunity for capital growth. This policy is separate from the reserves policy.

Risk Management

The Kirk Session review risks that are pertinent to the Charity including financial and reputational risks with regular reports being received. The property and finance committees manage the risks re funding of commitments to the maintenance of the church and facilities and the wider work addressing any issues which arise

Structure, Governance and Management

Discussions had continued during 2024 about the implementation of the Presbytery Plan for the Glasgow area. The conclusion of these discussions was that the Church considered that the best way forward was to enter a formal linkage with Merrylea Parish Church. On 27 October 2024 the congregations of both churches overwhelmingly voted for this linkage and, following the approval of Glasgow Presbytery, this became effective from 16 January 2025. As time goes on the two churches will increasingly work together.

The congregation is a registered charity, number SC009774, is subject to the Acts and regulations of the General Assembly of the Church of Scotland, and was administered in accordance with the terms of the Unitary Form of Constitution.

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.

The Kirk Session, which meets, on average, eight times a year, is chaired by the Minister and is responsible for all the affairs within the Church. Certain responsibilities of the Kirk Session are delegated to committees/groups (the main ones being the Finance Group and the Property Group) as appropriate with remit and expenditure protocols being approved during the year. These report to the Kirk Session.

Governance matters are constantly reviewed.

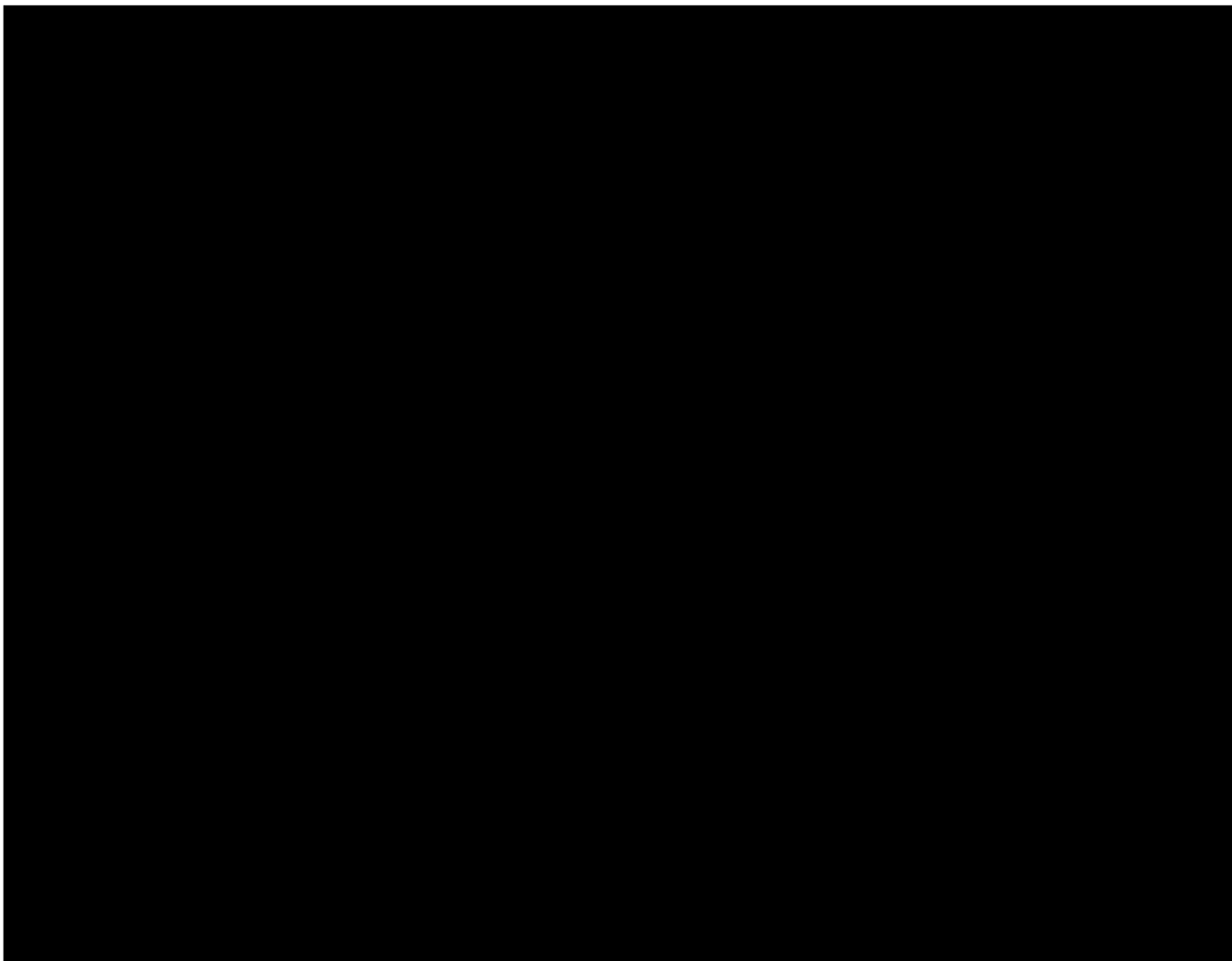
Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2024

Trustees

The Trustees are the Kirk Session Members as below:

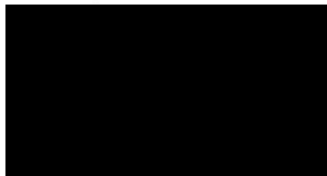


Principal Office

Charity Name :	Orchardhill Parish Church of Scotland, Giffnock
Charity Registration Number :	SC009774
Congregation Reference Number ;	160860
Contact Address :	Orchardhill Parish Church 12 Church Road Giffnock, Glasgow G46 6JR

Orchardhill Parish Church of Scotland, Giffnock
Trustees' Annual Report
Year to 31 December 2024

Independent Examiner



Bankers

Virgin Money PLC
21 Kilmarnock Road
Glasgow
G41 3YW

Redwood Bank Limited
The Nexus Building, Broadway,
Letchworth Garden City
SG6 3TA

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 incoming resources and application of resources, 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 methods 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; and
- 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 proper accounting records which disclose, with reasonable accuracy at any time, the financial statements comply with the Charities and Trustees 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.

Orchardhill Parish Church of Scotland, Giffnock

Independent Examiner's Report to the Trustees of Giffnock Orchardhill Parish Church

Year to 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 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 Trustees 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 Report

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 and 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.

Orchardhill Parish Church of Scotland, Giffnock

Statement of Financial Activities

Year to 31 December 2024

		Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £
	Note				:			
Income and Endowments :					:			
Donations and Legacies	2	167,725	-	167,725	:	152,333	375	152,708
Charitable Activities	3	46,718	-	46,718	:	50,067	710	50,777
Other Trading Activities	4	-	-	-	:	-	-	-
Investment Income	5	8,970	1,344	10,314	:	7,439	1,095	8,534
Total Income		<u>223,413</u>	<u>1,344</u>	<u>224,757</u>	:	<u>209,839</u>	<u>2,180</u>	<u>212,019</u>
Expenditure on :					:			
Raising Funds	6	-	-	-	:	-	-	-
Charitable Activities	6	(222,599)	-	(222,599)	:	(196,239)	(16,246)	(212,485)
Total Expenditure		<u>(222,599)</u>	<u>-</u>	<u>(222,599)</u>	:	<u>(196,239)</u>	<u>(16,246)</u>	<u>(212,485)</u>
Net Income /(Expenditure) before gains and losses on Investments		<u>814</u>	<u>1,344</u>	<u>2,158</u>	:	<u>13,600</u>	<u>(14,066)</u>	<u>(466)</u>
Net Gain on Investments					:			
Unrealised Gain on Revaluation	15	13,275	1,487	14,762	:	12,472	1,403	13,875
Net Movement in Funds		<u>14,089</u>	<u>2,831</u>	<u>16,920</u>	:	<u>26,072</u>	<u>(12,663)</u>	<u>13,409</u>
Reconciliation of Funds					:			
Total Funds Brought Forward		294,101	32,950	327,051	:	268,029	45,613	313,642
Total Funds Carried Forward		<u>308,190</u>	<u>35,781</u>	<u>343,971</u>	:	<u>294,101</u>	<u>32,950</u>	<u>327,051</u>

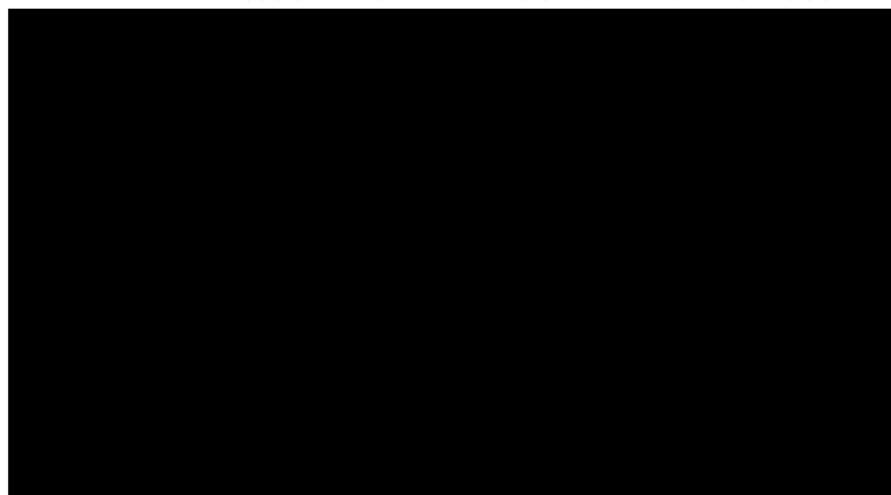
Orchardhill Parish Church of Scotland, Giffnock

Balance Sheet

As at 31 December 2024

		Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £
	Note				:			
Fixed Assets :					:			
Tangible Assets	9	28,040	-	28,040	:	31,865	-	31,865
Investments	15	207,272	35,781	243,053	:	195,341	32,950	228,291
Total Fixed Assets		<u>235,312</u>	<u>35,781</u>	<u>271,093</u>	:	<u>227,206</u>	<u>32,950</u>	<u>260,156</u>
Current Assets :					:			
Debtors	10	12,007	-	12,007	:	11,393	-	11,393
Cash at Bank and in Hand		38,894	-	38,894	:	33,822	-	33,822
Deposit Fund		29,609	-	29,609	:	28,138	-	28,138
Total Current Assets		<u>80,510</u>	<u>-</u>	<u>80,510</u>	:	<u>73,353</u>	<u>-</u>	<u>73,353</u>
Liabilities :					:			
Due Within One Year :					:			
Creditors	11	(7,632)	-	(7,632)	:	(6,458)	-	(6,458)
Total Liabilities		<u>(7,632)</u>	<u>-</u>	<u>(7,632)</u>	:	<u>(6,458)</u>	<u>-</u>	<u>(6,458)</u>
Net Assets		<u>308,190</u>	<u>35,781</u>	<u>343,971</u>	:	<u>294,101</u>	<u>32,950</u>	<u>327,051</u>
The Funds of the Charity :	14				:			
General Funds		308,190	-	308,190	:	294,101	-	294,101
Restricted Income Funds		-	35,781	35,781	:	-	32,950	32,950
Total Charity Funds		<u>308,190</u>	<u>35,781</u>	<u>343,971</u>	:	<u>294,101</u>	<u>32,950</u>	<u>327,051</u>

The Accounts were approved by the Trustees on 19 February 2025 and signed on their behalf by :



Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements

Year to 31 December 2024

1). Accounting Policies

The principal accounting policies, which have been consistently applied 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 accounts have been prepared under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Giffnock Orchardhill Parish Church meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 objectives 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.

Incoming Resources

Income is recognised when the charity has entitlement to the funds, and 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.

Legacy gifts are considered on a case by case basis following confirmation when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Donated Services and Facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions 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 the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) 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 recognised as expenditure in the period of receipt.

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 upon notification of the interest paid or payable by the bank.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements

Year to 31 December 2024

1). Accounting Policies (continued)

Disclosure Exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102 :

(a) no cashflow statement has been presented for the charity.

Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Pensions

The charity operates a defined contribution pension scheme for certain of its employees.

In accordance with Government regulations we offered all employees the opportunity to participate in the state earnings related pension scheme: certain employees have entered into this scheme. The total cost to the charity of all contributions is included within charitable activities as disclosed in note 7 to the accounts and are charged to the unrestricted funds of the charity.

Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible assets, including the church, halls, manse and church officer's house. 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.

All tangible fixed assets costing in excess of £3,000 excluding those relating to Church buildings, having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Buildings	40 years
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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 year or, if purchased during 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 of disposal and the market value at the start of the year or cost if purchased during the year.

Taxation

Giffnock Orchardhill Parish Church is recognised 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 recognised for VAT and resources expended therefore include irrecoverable input VAT. Where VAT is recoverable the related expenses are shown net of VAT.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements (continued)

Year to 31 December 2024

	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £
Note							
2). Donations and Legacies :							
Offerings	123,090	-	123,090	:	119,451	300	119,751
Tax Recovered on Gift Aid Offerings	29,561	-	29,561	:	28,354	75	28,429
Legacies	-	-	-	:	-	-	-
Contributions from Congregational Org'ns	3,700	-	3,700	:	3,483	-	3,483
Sundry Other Donations	9,449	-	9,449	:	1,045	-	1,045
Tax recovered on Donations	1,925	-	1,925	:	-	-	-
	<u>167,725</u>	<u>-</u>	<u>167,725</u>	:	<u>152,333</u>	<u>375</u>	<u>152,708</u>
3). Income from Charitable Activities :							
Hall Rentals	41,141	-	41,141	:	45,407	-	45,407
Weddings Christenings and Funerals	697	-	697	:	625	-	625
Fundraising	2,471	-	2,471	:	1,420	710	2,130
Tax recovered on Fundraising	-	-	-	:	66	-	66
Grants for "warm spaces" and similar	2,200	-	2,200	:	2,412	-	2,412
Miscellaneous	209	-	209	:	137	-	137
	<u>46,718</u>	<u>-</u>	<u>46,718</u>	:	<u>50,067</u>	<u>710</u>	<u>50,777</u>
4). Income from other trading activities							
None	-	-	-	:	-	-	-
5). Investment Income							
Dividends Received	6,454	1,344	7,798	:	5,595	1,095	6,690
Deposit Interest	2,516	-	2,516	:	1,844	-	1,844
	<u>8,970</u>	<u>1,344</u>	<u>10,314</u>	:	<u>7,439</u>	<u>1,095</u>	<u>8,534</u>

The Investment Income from Dividends is attributed to restricted and unrestricted funds on a pro-rata basis.

	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £
6). Analysis of Expenditure							
<i>Raising Funds</i>							
Offering Envelopes	-	-	-	:	-	-	-
<i>Charitable Activities</i>							
Giving to Grow	90,660	-	90,660	:	85,129	-	85,129
Presbytery Dues	5,392	-	5,392	:	5,039	-	5,039
Minister's Expenses	-	-	-	:	-	-	-
Salary Costs and Organist Cover	67,492	-	67,492	:	51,049	14,490	65,539
Fabric Repairs & Maintenance	8,816	-	8,816	:	11,112	-	11,112
Manse Repairs & Maintenance	1,194	-	1,194	:	3,039	-	3,039
Fire Protection	2,280	-	2,280	:	868	-	868
Security & Access Control	781	-	781	:	1,203	-	1,203
Heating, Lighting & Water	16,525	-	16,525	:	11,523	-	11,523
Insurance	8,420	-	8,420	:	7,942	-	7,942
Council Tax	6,196	-	6,196	:	6,390	-	6,390
Organ, Piano Maintenance, Music & Licences	2,643	-	2,643	:	2,463	-	2,463
Stationery, Printing & Postage	3,725	-	3,725	:	3,437	-	3,437
Telephone, Broadband & Webspace	1,074	-	1,074	:	2,364	-	2,364
Office & Church Equipment	-	-	-	:	-	-	-
Depreciation	3,825	-	3,825	:	3,825	-	3,825
Christian Education, Outreach, Community Hub	1,603	-	1,603	:	-	1,356	1,356
Miscellaneous Expenses	1,973	-	1,973	:	856	-	856
Special Donation	-	-	-	:	-	400	400
	<u>222,599</u>	<u>-</u>	<u>222,599</u>	:	<u>196,239</u>	<u>16,246</u>	<u>212,485</u>
TOTAL	<u>222,599</u>	<u>-</u>	<u>222,599</u>	:	<u>196,239</u>	<u>16,246</u>	<u>212,485</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity, therefore support costs relate wholly to that activity and have not been separately identified.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements (continued)

Year to 31 December 2024

7). Staff Costs and Numbers

	2024	2023
	£	£
Salaries and Wages	60,882	61,111
Pension Costs	4,207	4,428
Organ cover cost after death of organist	2,403	-
Social Security Costs	-	-
	<u>67,492</u>	<u>65,539</u>

The average number of employees during the year was four being:

	Number	Number
Ministerial Support	2	2
Administration	1	1
Music Staff	1	1
	<u>4</u>	<u>4</u>

No employee had employee benefits in excess of £60,000 (2023 None).

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 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) £38,884.

8). Trustee Remuneration and Related Party Transactions

No trustee other than the minister, received any remuneration or reimbursement of expenses during the year. This totalled £ nil (2023 - nil) and in addition £3,682 (2023 - £3,608) was paid for council tax.

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.

Related Party Transactions which consist solely of remuneration are :

<u>Employee</u>	<u>Relation to Trustee</u>	2024 £	2023 £
Church Organist	Son in law	3,103	6,809

There have been no claims for expenses by any trustee during the year; however, it should be noted that many trustees contribute material goods which benefit the Church without seeking reimbursement. No trustee has waived remuneration or expenses.

Of the offerings total of £123,090 (2023 - £119,751) shown in Note 2 to the Accounts, the donations by those who were trustees during the year, either by way of Gift Aid or WFO, amounted to £61,182 (2023 - £61,099). Of the Gift Aid Tax recovered of £29,561 (2023 - £28,429) shown in Note 2 to the accounts £14,591 (2023- £14,597) referred to the current and former trustees' donations. The comparatives has been adjusted from those quoted in the 2023 accounts as, during 2023, the church changed to the Unitary Form of Constitution which meant that members of the former Congregational Board were no longer trustees.

The anonymity of Open Bag contributions prevents the church from quantifying Trustees' donations included in this category.

Orchardhill Parish Church of Scotland, Giffnock
Notes forming part of the financial statements (continued)
Year to 31 December 2024

9). Tangible Fixed Assets

	Buildings £
Cost	
At 1 January 2024 and 31 December 2024	<u>153,000</u>
Accumulated Depreciation	
At 1 January 2024	121,135
Charge for Year	<u>3,825</u>
At 31 December 2024	<u>124,960</u>
Net Book Value	
At 31 December 2024	<u><u>28,040</u></u>
At 31 December 2023	<u><u>31,865</u></u>

10). Debtors

	2024 £	2023 £
Gift Aid tax refund due	8,025	7,526
Hall rentals	2,578	2,449
VAT refund from Listed Places of Worship Scheme	-	976
Other sundry debtors and prepayments	1,404	442
	<u>12,007</u>	<u>11,393</u>

11). Creditors

	2024 £	2023 £
Due Within One Year:		
Utility bills outstanding	4,991	2,761
"Warm spaces" grant for future use	-	1,548
Sundry amounts due	2,641	2,149
	<u>7,632</u>	<u>6,458</u>

12). Analysis of Net Assets Among Funds

	General £	Restricted £	2024 Total £	General £	Restricted £	2023 Total £
Fixed Assets	28,040	-	28,040	31,865	-	31,865
Investments	207,272	35,781	243,053	195,341	32,950	228,291
Current Assets	<u>80,510</u>	<u>-</u>	<u>80,510</u>	<u>73,353</u>	<u>-</u>	<u>73,353</u>
	315,822	35,781	351,603	300,559	32,950	333,509
Less Current Liabilities	<u>(7,632)</u>	<u>-</u>	<u>(7,632)</u>	<u>(6,458)</u>	<u>-</u>	<u>(6,458)</u>
At 31 December	<u><u>308,190</u></u>	<u><u>35,781</u></u>	<u><u>343,971</u></u>	<u><u>294,101</u></u>	<u><u>32,950</u></u>	<u><u>327,051</u></u>

There are no Designated Funds.

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.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements (continued)

Year to 31 December 2024

14). Movements in Funds

As at:	1 January 2024 £	Incoming Resources £	Outgoing Resources £	Revaluation £	31 December 2024 £
Restricted Funds :					
Roof Fund	28,270	1,344	-	1,276	30,890
John Smith Fund	4,680	-	-	211	4,891
	<u>32,950</u>	<u>1,344</u>	<u>-</u>	<u>1,487</u>	<u>35,781</u>
Unrestricted Funds :					
General Congregational Purposes	294,101	223,413	(222,599)	13,275	308,190
Unallocated					
TOTAL FUNDS	<u>327,051</u>	<u>224,757</u>	<u>(222,599)</u>	<u>14,762</u>	<u>343,971</u>

As at:	1 January 2023 £	Incoming Resources £	Outgoing Resources £	Revaluation £	31 December 2023 £
Restricted Funds :					
Roof Fund	25,288	1,805	-	1,177	28,270
Learning & Community Trust Fund	1,862	-	(1,862)	-	-
John Smith Fund	4,854	-	(400)	226	4,680
Timothy Trust Fund	13,609	375	(13,984)	-	-
	<u>45,613</u>	<u>2,180</u>	<u>(16,246)</u>	<u>1,403</u>	<u>32,950</u>
Unrestricted Funds :					
General Congregational Purposes	268,029	209,839	(196,239)	12,472	294,101
Unallocated					
TOTAL FUNDS	<u>313,642</u>	<u>212,019</u>	<u>(212,485)</u>	<u>13,875</u>	<u>327,051</u>

Roof Fund Specifically set up to accumulate financing for future expenditure on the Church roof.

Learning & Community Trust Fund This fund, received from the Timothy Trust, had been set aside to be used in accordance with the terms of the trust. The remaining balance in this fund was fully used up in 2023

John Smith Fund To be used at the discretion of the Minister for those in need.

Timothy Trust Fund The encouragement, support and promotion of Ministries, including Ministries and and Mission within the Church of Scotland. The remaining balance in this fund was fully used up in 2023

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements (continued)

Year to 31 December 2024

15). Investments

	2024 £	2023 £
Market Value Brought Forward	228,291	214,416
Unrealised Gain on revaluation	14,762	13,875
Market Value Carried Forward	<u>243,053</u>	<u>228,291</u>
The following investments are held:		
Income Fund 7,254 units (2023 - 7,254 units)	80,229	79,504
Growth Fund 25,521 units (2023 - 25,521 units)	162,824	148,787
	<u>243,053</u>	<u>228,291</u>
Cost of Investments:	<u>181,818</u>	<u>181,818</u>

16). Collections for Third Parties

	2024 £	2023 £
Turkey / Syria Earthquake Appeal	-	1,187
Christian Aid Gaza	1,062	-
Lodging House Mission	503	469
St Rollox Church	-	245
Maslows Community Hub (local refugees)	-	143
Water Aid	154	-
Quarriers	-	255
Glasgow City Mission	145	200
Prostate Cancer	176	-
Carnwadric Helping Hands Food Bank *	207	-
Bible Society of Pakistan	110	-
	<u>2,357</u>	<u>2,499</u>

* The church has weekly donations of groceries and toiletries to support this cause.

17). Contributions from Organisations

	2024 £	2023 £
2nd A Giffnock Brownies	900	700
2nd Giffnock Rainbows	-	-
2nd A Giffnock Guides	400	400
86th Boys Brigade	200	200
Badminton Club	-	983
Orchardhill Café	1,000	-
CrossWords	-	-
Ladies Badminton	1,200	1,200
	<u>3,700</u>	<u>3,483</u>