

Williamwood Parish Church of Scotland

Scotland · Charity number SC009939

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1957-01-01
Register	View on the OSCR register

Contact

Address 9 Callaghan Crescent
Jackton
Glasgow
G74 5PS

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: 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. 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 to pursue the spiritual affairs of the congregation. Thereafter responsibilities are aligned with Trustees individual skills with specific roles undertaken in Finance and Property matters and reported to the body of Trustees at meeting throughout the year, usually five times a year.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£117,028	£107,880	-	0
2023-12-31	£117,218	£136,659	-	0
2022-12-31	£122,670	£132,657	-	0
2021-12-31	£106,877	£106,960	-	0
2020-12-31	£119,798	£123,291	-	0

Williamwood Parish Church of Scotland

Scotland - Charity number SC009939

Accounts

**Williamwood Parish Church of Scotland
Annual Report and Financial Statements
for the year ended 31 December 2024**

Charity Registration Number: SC009939



Williamwood Parish Church of Scotland

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**Williamwood Parish
Church of Scotland**

**Trustees' Annual Report
For the year ended 31 December 2024**

The trustees present the annual report and accounts for the Williamwood Parish Church of Scotland for the year ended 31 December 2024.

Administrative Details

Charity Name: Williamwood Parish Church of Scotland

Charity Registration Number: SC009939

Congregational Reference Number: 16/0892

Contact Address:



Trustees: See details on Page 2

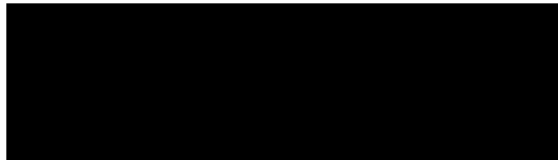
Church Treasurer:



Session Clerk:

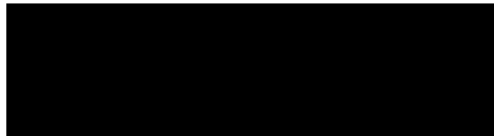


Clerk to the Congregational Board:



Minister:

Interim Moderator:

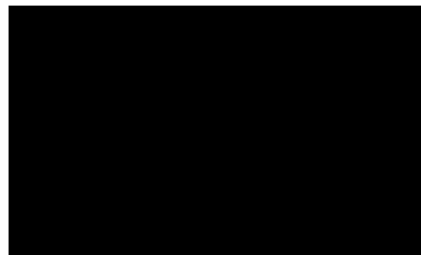


Independent Examiner:

Bankers:

Virgin Money PLC
30 St. Vincent Place,
Glasgow
G1 2HL

Solicitors:



**Williamwood Parish
Church of Scotland**

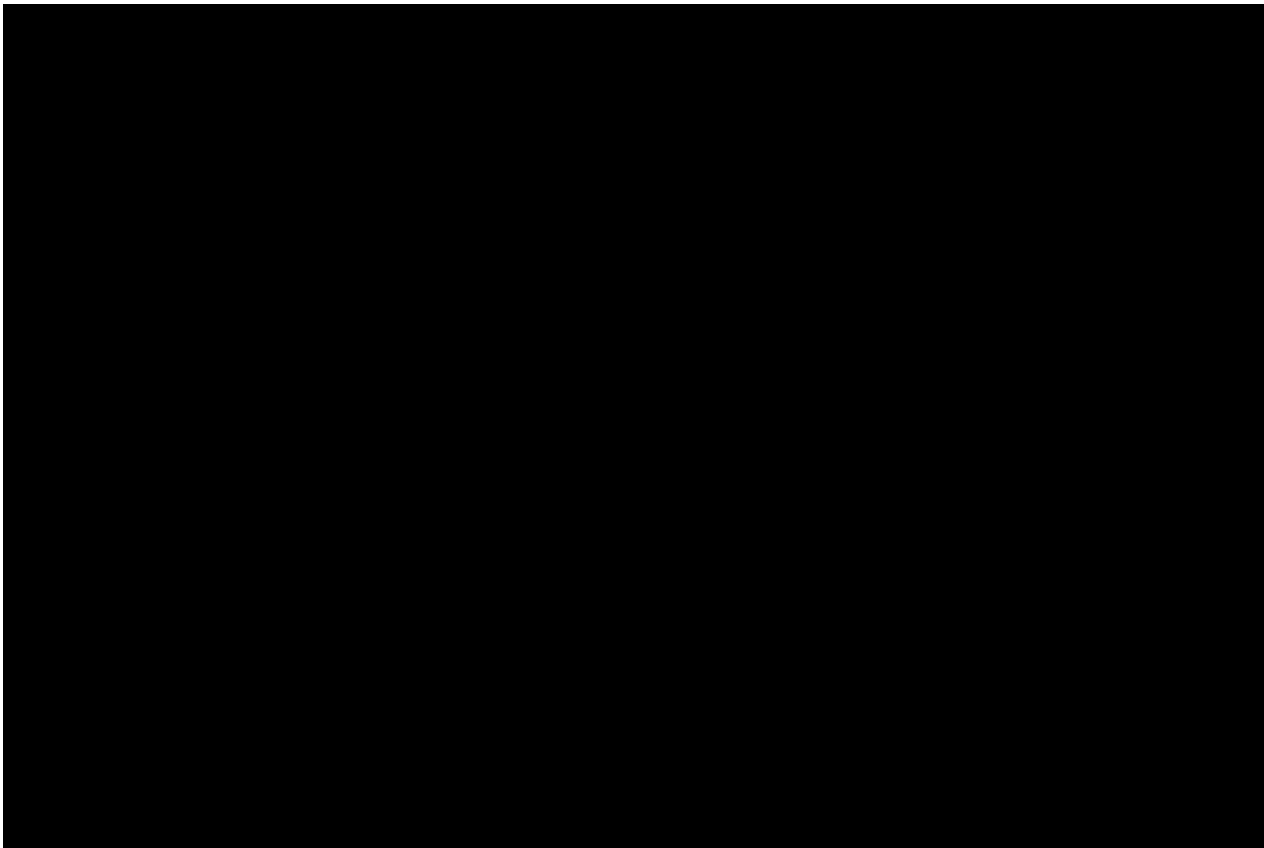
**List of Trustees
as at 5 February 2025**

Kirk Session:

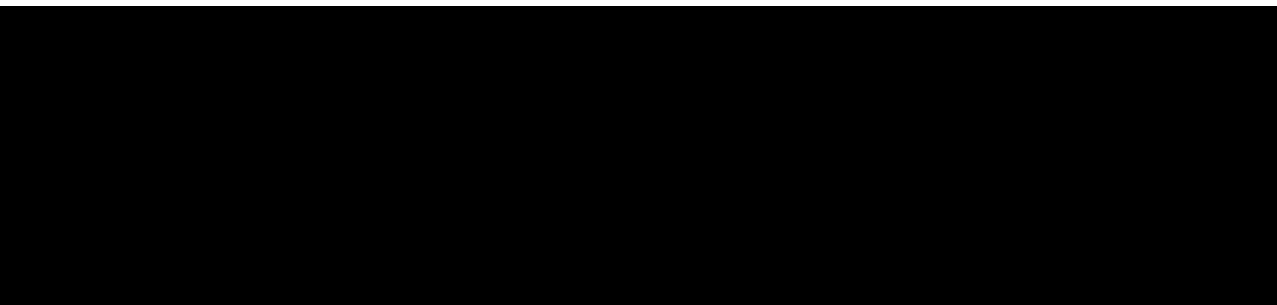
Minister; [REDACTED], Retired 30 June 2024

Interim; Moderator [REDACTED]
Appointed 1 July 2024

Elders: * Indicates that were also Congregational Board Members



Congregational Board:



All members of the Congregational Board are deemed to have demitted this office on 14th November 2024.

Williamwood 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 having changed from the model Deed of Constitution with effect from 14 November 2024.

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 to pursue the spiritual affairs of the Congregation. The Minister, who was a member of the Kirk Session, was elected by the Congregation and inducted by Presbytery. The Congregational Board was appointed from within the Congregation and members of the Congregation were invited to nominate individuals who were believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members were then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. All Trustees are provided with details of their roles and responsibilities, on an annual basis, and provided with the opportunity to discuss any concerns.

Organisational Structure

The Congregational Board was chaired by the Minister and, in normal circumstances, meet three times in a year and was responsible for the temporal affairs of the Congregation. Certain responsibilities are delegated to the Finance Committee, the Property Committee and other sub-committees as appropriate. The Kirk Session which, in normal circumstances, meets five times a year is responsible for spiritual (and temporal from 14 November 2024) affairs within the Church.

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.

Overview

Williamwood is a residential parish, approximately five miles south of Glasgow in the East Renfrewshire Council area. The parish is a well-established residential area with approximately 1,200 homes and an estimated population of 3,500. The Church building and halls lie in the heart of the district and provide a focal point for an active congregation and local community activities.

Williamwood Parish Church of Scotland

We are an active outward looking Church and have a clear intention to build effective relationships with all age groups, sincere and supportive pastoral care and encouragement for young people coming through our Christian organisations leading to active Church membership. Church Services are held at 11.00am every Sunday. Communion services are held on the first Sundays on March, June, September and December at 11.00am.



There is wheelchair ACCESS to the Church and the halls. The Church and the large hall also have facilities for the hard of hearing.

Review of the year 2024 by [REDACTED]

We started 2024 wishing our church family A Happy New Year... This started another busy Year with Rouken Glen Tea Sett meeting at Rouken Glen and our Goalies meeting at Williamwood Golf Club kicking the New Year off to a good start.

History of Williamwood.....

A brick was laid in 1936 funds secured and Williamwood Church was founded in 1937. Situated in the middle of the local community surrounded by semi-detached houses and bungalows favoured by the young people of Clarkston and within the catchment area of Carolside Primary and Williamwood High School. This reflects the number of 500 children who attend our Church. We are fortunate with the architectural design of our Sanctuary/Halls, that we are housed in one building. The Schools' Chaplaincy undertaken by the Minister and supported by the congregation of both the primary and secondary schools continue. We also have increased our parish with a 60 bedded Care Home and in addition with private and rental homes at Drumby Cres.

The Church Hall usage is up and running, with Sunday School, Anchor Boys, Junior Section, Boys' Brigade, Scouts and Brownies and the children who attend our Church through use of hall agreements consisting of Toddlers, Nursery, the Dance Group, Williamwood Pipe Band, Music lessons, Baby Class and Karate. The local Resident Group also use the Session House monthly with the local Christian Aid Group meeting in our Halls. We also have Birthday Parties on Sunday afternoons.

GOALIES (Guys Only at Lunch in Eastwood) meet monthly at Williamwood Golf Club.

Tea Sett also meet monthly in Rouken Glen at 10.30am on the first Tuesday of the month.

Guild meets fortnightly in the Session House on a Monday afternoon at 2pm. They have excellent speakers, so please come along.

Doors Open, Thursday in the church vestibule. From 10am to 11.45am. Pop in for a coffee and a chat. All are welcome

Book exchange Library now in Vardar Corridor. A book for all...

Our Monthly Newsletter is emailed to our membership and others, full of information on Events, Births, Birthdays, Weddings and other church family news, this has proved to be a very successful way of communicating with our membership and an important tool for church fellowship.

Williamwood Parish Church of Scotland

The Flower Committee continue the valuable ministry of flower delivery direct to peoples' homes. This has been a very important part of our pastoral care to members and others. The Committee also adorn the church at Harvest with displays of vegetables and at Christmas decorate the pews.

Property Committee; is kept busy throughout the year with repairs and improvements in a well-used church and halls.

The Events Committee; Four Summer Concerts with young artistes from the Conservatoire, two Quiz nights and a Christmas Fayre in November. Our Santa's Grotto once again took pride of place in the Session House.

Gardening DIY, enhancing our church grounds with colour.

Our Media and Door Duty teams; continue to welcome and take technology to new levels. Our thanks to [REDACTED] and our Duty Team Leaders.

The Kirk Session meetings and the work of Session continue and as Session Clerk I would like to thank the elders who have carried out their duties with due diligence visiting their District and reporting back to the minister or myself any problems they may have. Session visits to the Organisations are also an important part of their work and our mission and parish work. Holy Communion takes place March, June, September and December.

Unitary Constitution We have now adopted this constitution in line with most churches, committees now report directly to the Kirk Session. The work of these Committees and Office-Bearers are a vital part of our church throughout the year and have responded quickly and willingly to all that has been asked of them keeping the church structure and the fabric of the church in the best possible condition.

Presbytery Inspection of Records takes place in March when Church records are inspected. A thank you to all Office Bearers for the preparation of all necessary paperwork.

Our 11am church service has continued with zoom, allowing our members who are unable to attend in person to join us in worship.

Services for Easter this year was a joint weekly itinerary with other churches finishing with a short outdoor service for Easter Morning at Greenbank Gardens and Easter breakfast at Cathcart Castle Golf Club followed by the 11am service at our respective churches.

Our Care Home visits to Williamwood House and Clarkston Care Home are much appreciated by the residents. We thank [REDACTED] for organising this service.

World Day of Prayer in March of every year took place this year at Netherlee Church.

Remembrance services took place on both Armistice Day and Remembrance Sunday. The former was held outside beside a small garden of remembrance and the latter began inside the church with the observance of silence and wreath laying in the Sanctuary. Our Youth Organisations were all in attendance.

Services took place in early December for the **Nursery and Toddlers** with the Stable in place in the chancel, always a lovely service for the young with the Christmas tree in church too. A thank you to those who make this possible. The Interim Moderator [REDACTED] preached a Christmas Eve service in the church with many young attending. The true meaning of Christmas.

Williamwood Parish Church of Scotland

The Sunday School performed this year with children and adults taking part in the Nativity. I am told it was a great cast. I was on holiday in Malaysia visiting my family. The Boys' Brigade delivered Christmas cards and biscuits to the elderly members of our church family.

Our Church embraces and supports many charities including the undernoted

Kwenderana: we continue to support our partners in Malawi. This partnership has been enhanced by using Zoom in our meetings allowing our friends in Malawi to take part.

Coffee after church continues to be a popular way to catch up with friends after church with donations going to different charities.

Fairtrade Fortnight allows us to participate in supporting this important group to make a better way of life for the third world.

Christian Aid fund raising events have continued with Art Exhibition on Friday 5th and Saturday 6th April in the Clarkston Halls.

Harvest Thanksgiving offerings on Sunday were split between Helping Hands Foodbank and Lodging House Mission. We are also continuing to support the work of **Farm Africa**. [REDACTED] does an admiral job of getting a team together for delivery and organising the food.

We are also an Eco-Congregation.

Erskine Hospital is always appreciative of our donations.

We said our Goodbyes to [REDACTED] in June after being our minister for almost nine years. [REDACTED] ministry with us has been inspiring in all aspects of church work. We will miss her..... Before leaving, our congregation was invited to a lunch in the church hall with cake and a glass of bubbly to toast [REDACTED] and to wish her well in her new role as Moderator of Glasgow Presbytery. As Session Clerk I would like to thank the [REDACTED] for her spiritual guidance and all the hard work she put into Williamwood. **We welcomed our Interim Moderator** [REDACTED] who, with our Locum, [REDACTED] will serve the people of our church.

Our Director of Music, [REDACTED] studied at the Conservatoire for his "Masters" Degree and he organised four church Summer Concerts, featuring- young people from the Conservatoire who brought much joy to our members and to others who attended. **Our Choir**, we thank them for their music and anthems.

Our Cluster Group continues to meet in different churches with two church members and minister from each church sharing discussions and finishing with prayer. Our church has embraced the good work of Carnwadric Food Bank and has a permanent donation box in the church vestibule alongside Lodging House Mission box.

We continue to play a very active role in the work of the Presbytery of Glasgow. Our treasurer, [REDACTED] was previously convenor of the Stewardship & Finance Committee and [REDACTED] is our Presbytery Elder.

Our membership now stands at 339 plus 6 adherents as at 31st December 2024. We are delighted to have welcomed new members by profession of faith and by transfer from other congregations. Sadly we lost 8 of our Church family and in addition the minister conducted a number of parish and other funerals. The wedding of one of our members took place in our church giving cause for celebration and a hope for many more celebrations to come.

Williamwood Parish Church of Scotland

Financial Review

The total income for the year ended 31 December 2024 was £117,028 in comparison with income of £117,218 received in 2023, a reduction of £190.

Offerings continued as our main source of income most of which is Gift Aided. In 2024 Offerings, were £62,359 a decrease of £2,597 on the offerings of £64,956 received in 2023. Gift Aid of £12,481 was obtained during the year. Members are again thanked for their continued support through these difficult and challenging times.

Our Events Team arranged several Fellowship/Fundraising activities during the year. A Quiz Night in addition to Summer Concerts and our Christmas Fayre raising £3,066. Our hall lets income remained strong with £30,691 received from this source. The increase in interest rates gave rise to a significant increase in our savings return with £2,541 received from this source.

During 2024 our total expenditure was £107,880 compared with the £136,659 spent in 2023 a reduction of £28,779. Our most significant cost is the new Giving to Grow payment to the national Church. Our assessed contribution under this new process after a Vacancy Allowance was £49,655.

Elsewhere our expenditure was for the most part controlled within or around budget expectations.

There was a surplus for the year of £9,148 with the Congregational Fund standing at £18,290. In addition, in unrestricted funds there is a Legacy Fund of £37,749 The Church has ring fenced funds of £2,653 in an Access Fund as well as small amount in an Organ Fund of £854. We propose to continue to have a strong control on spending to ensure that we endeavour to maintain our reserves at meaningful levels as outlined in the Reserves Policy detailed below. In this regard our cash position is strong with £51,183 held with Church of Scotland Investors Trust. There was no requirement during the year to draw on these funds.

The Church Manse which is accounted for within the Manse Property Fund has an estimated market value of £275,000. Other Funds are held for the Kirk Session, The Guild, The Flower Committee and the Sunday School.

Williamwood Parish Church of Scotland

Principal funding sources

As detailed in the Financial Review the principal funding for Williamwood Parish Church was from the members of the congregation by way of offerings, along with the tax refund from Gift Aid on these offerings. Other funding sources are detailed in the Financial Review.

Risk Management

The Congregational Board met formally at least three times a year and receiving reports from the conveners of the various sub-committees on a full range of relevant matters, including finance, property and insurance. In undertaking their review of the activities of Williamwood Parish Church the Congregational Board covered the key operational, compliance and financial risks facing the organisation.

Financial Risk is monitored through management accounts, with commentary to identify variances to budget or issues causing concern, being issued to members of the Finance Committee. These management accounts were made available to the members of the Congregational Board for review and discussion at Congregational Board meetings. Annual financial statements are prepared by all Church organisations and these are reviewed by appropriately skilled members of the Kirk Session and reported upon to the Congregational Board.

Covid Risk was monitored against guidance provided by the Church centrally.

Designated Elders meet twice a year with the leaders of all the Church Organisations and all external parties utilising our halls. A generic risk reporting format is utilised to ensure a standard assessment and onward reporting of reviews undertaken to the Kirk Session. This also provides coverage to reputational and health and safety issues.

Data Protection is given high priority through the appointment of a Data Protection Officer with office space users operating a clear desk policy and all information securely managed. The Kirk Session also receives reports at each of its meetings every year on Safeguarding and changes to the Members' Roll.

Reserves Policy

The Trustees believe that Williamwood Church funds are currently at a satisfactory level. It is their belief, as a minimum, that reserves should amount to the equivalent of six months' expenditure.

**Williamwood Parish
Church of Scotland**

**Trustees' Annual Report
for the year ended 31 December 2024**

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the 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.



Session Clerk

Dated: 5 February 2025

**Williamwood Parish
Church of Scotland**

SC009939

Independent Examiner's Report to the Trustees of Williamwood Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 11 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) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

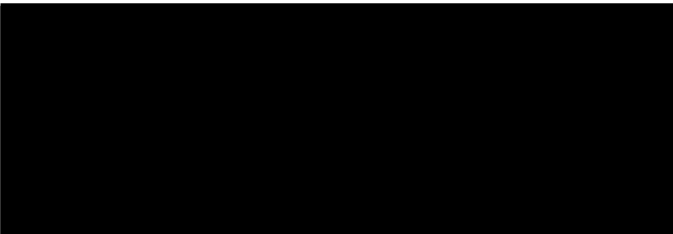
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (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.



Dated 19/4/25

Williamwood Parish Church of Scotland

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Donations	1	80,570	0	80,570	78,193
Activities for generating funds	2	33,691	0	33,691	34,682
Bank and Deposit Income	3	2,541	0	2,541	2,213
		116,802	0	116,802	115,088
Weddings/Funerals	4	410	0	410	130
Other incoming resources					
Grant		0	0	0	2,000
Total Receipts		117,212	0	117,212	117,218
Payments					
Costs of generating funds		190	0	190	184
Charitable activities		107,883		107,883	136,475
Governance costs		0	0	0	0
Total Payments	5	108,073	0	108,073	136,659
Excess of Receipts over Payments for the year before Transfers		9,139	0	9,139	-19,441
Transfers between Funds	10	0	0	0	0
Excess of Receipts over Payments for the year after Transfers		9,139	0	9,139	-19,441

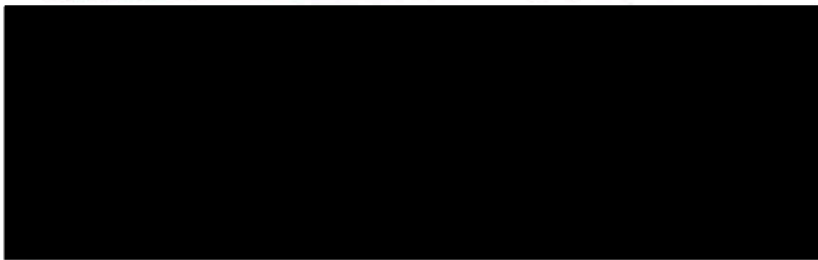
**Williamwood Parish
Church of Scotland**

**Statement of Balances
for the year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bank and Deposit Balances	Note				
Bank and Deposit Balances 1/1/2024		50,774	3,834	54,608	74,049
Movements in Year	10				
Excess of Receipts over Payments		9,139	0	9,139	-19,441
Bank and Deposit Balances 31/12/2024		<u>59,913</u>	<u>3,834</u>	<u>63,747</u>	<u>54,608</u>
Fixed Assets					
Manse	9	<u>0</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
Total		<u>59,913</u>	<u>278,834</u>	<u>338,747</u>	<u>329,608</u>

The accounts were approved by the Kirk Session
and the Congregational Board on 5 February 2025

For and on behalf of the Kirk Session and Congregational Board.



Williamwood Parish Church of Scotland

Accounting Policies

The accounts for the year ended 31 December 2024 have been prepared on a receipts and payments basis as allowed for under charities regulation, for charities whose gross annual income is less than £250,000.

The principal accounting policies which are material to the accounts are set out below.

Basis of preparation

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.

Funds

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.

Incoming Resources

All donations and gifts are included within incoming resources either under unrestricted or restricted funds according to the terms under which the donation is made and when the amount has been received.

Resources expended

Expenditure is recognised as the liability is paid.

Williamwood Parish Church of Scotland

Accounting Policies (continued)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, 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 the assets is charged as payments in the receipts and payments accounts in the period in which the liability is paid.

The manse, is vested in local trustees who have resolved not to depreciate the manse property and which is included at the trustees estimated value. Fixtures, fittings, office equipment and normal fabric repairs are written off to expenditure in the year of acquisition. An assets register is maintained and attested by the Trustees and by the Presbytery of Glasgow on an annual basis.

Investments

Fixed assets investments are stated at market value at the balance sheet date.

Taxation

Williamwood 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 registered for Value Added Tax and resources expended therefore include irrecoverable input Value Added Tax.

**Williamwood Parish
Church of Scotland**

**Notes forming part of the
financial statements
for the year ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
1 Donations				
Offerings	62,359	0	62,359	64,956
Tax recovered on Gift Aid	12,481	0	12,481	8,512
Contributions from Congregational Organisations	260	0	260	0
Kirk Session Fund	0	0	0	0
Flower Fund	1,870	0	1,870	1,970
Sunday School Fund	39	0	39	123
The Guild Fund	3,561	0	3,561	2,632
	<u>80,570</u>	<u>0</u>	<u>80,570</u>	<u>78,193</u>
2 Activities for Generating Funds				
Regular Fundraising Events	3,260	0	3,260	4,124
Use of Premises	30,431	0	30,431	30,558
Other	0	0	0	0
	<u>33,691</u>	<u>0</u>	<u>33,691</u>	<u>34,682</u>
3 Bank and Deposit Income				
Deposit interest	2,541	0	2,541	2,213
	<u>2,541</u>	<u>0</u>	<u>2,541</u>	<u>2,213</u>
4 Incoming Resources from Charitable Activities				
Weddings/Baptisms/Funerals	410	0	410	130
	<u>410</u>	<u>0</u>	<u>410</u>	<u>130</u>

Williamwood Parish Church of Scotland

Notes forming part of the financial statements (continued) for the year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total All Funds 2023
	£	£	£	£
5 Payments				
Giving to Grow	49,655	0	49,655	51,955
Presbytery Dues	5,811	0	5,811	2,615
	<u>55,466</u>	<u>0</u>	<u>55,466</u>	<u>54,570</u>
Minister's Expenses (see note 7)	2,140	0	2,140	1,960
Pulpit & Organ Supply	3,776	0	3,776	1,165
Other Salary/Fee Costs	4,400	0	4,400	4,033
Fabric Repairs and Maintenance	8,514	0	8,514	44,470
Council Tax (see note 7)	2,205	0	2,205	2,691
Water Rates and Insurance	4,183	0	4,183	4,046
Cleaning	6,557	0	6,557	6,493
Heating and Lighting	11,984	0	11,984	9,333
Other Expenses	3,785	0	3,785	3,589
FWO Envelopes	190	0	190	184
Kirk Session Fund	0	0	0	0
Flower Fund	1,957	0	1,957	1,800
Sunday School	7	0	7	56
The Guild	2,909	0	2,909	2,268
	<u>108,073</u>	<u>0</u>	<u>108,073</u>	<u>136,659</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.

Williamwood Parish Church of Scotland

Notes forming part of the financial statements (continued) for the year ended 31 December 2024

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. Ministers' stipends are paid in accordance with the national stipend scale which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in the fifth and subsequent years was £38,884.

7 Trustees' Remuneration and Related Party Transactions

During the year the [REDACTED], a trustee, received reimbursement of expenses incurred totalling £1,850 and single resident Council Tax of £2,204.

8 Collections for Third Parties	2024	2023
	£	£
Christian Aid	919	939
Church House	0	50
Erskine Hospital	108	118
Kwenderana Partnership	86	225
Farm Africa	322	310
Fairtrade and Traidcraft	150	100
Lodging House Mission	304	154
Carnwadric Foodbank	925	219
RAF Benevolent Fund	113	80
Scottish Bible Society	135	151
Salvation Army	165	165
Gazza Appeal	155	0
Poppy Scotland	104	0
Prince & Princes of Wales Hospice	46	0
	<u>3,532</u>	<u>2,511</u>

We are aware that many members have supported these organisations with payments made directly to the Charity offices.

**Williamwood Parish
Church of Scotland**

**Notes forming part of the
financial statements (continued)
for the year ended 31 December 2024**

9 Tangible Fixed Assets

	Buildings £	Office Equipment £	Total £
Valuation			
At 1 January 2024	275,000	0	275,000
Additions	0	0	0
Disposals	0	0	0
At 31 December 2024	<u>275,000</u>	<u>0</u>	<u>275,000</u>
Accumulated Depreciation			
At 1 January 2024	0	0	0
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
At 31 December 2024	<u>0</u>	<u>0</u>	<u>0</u>
(See note re depreciation on Page 14)			
Net Book Value of Tangible Fixed Assets			
At 1 January 2024	<u>275,000</u>	<u>0</u>	<u>275,000</u>
At 31 December 2024	<u>275,000</u>	<u>0</u>	<u>275,000</u>

**Williamwood Parish
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Notes forming part of the
financial statements (continued)
for the year ended 31 December 2024

10 Movement in Funds

	Unrestricted Funds							Restricted Funds					
	Congregational Fund	Legacy Fund	Kirk Session Fund	Guild Fund	Flower Fund	Sunday School Fund	Total Funds	Access Fund	Organ Fund	Bequest Fund	Manse Property Fund	Total Funds	Total All Funds
	£	£	£	£	£	£	£	£	£	£	£	£	£
Opening Balances as at 1 January 2024	9,449	37,749	1,136	1,080	850	510	50,774	2,653	854	327	275,000	278,834	329,608
Income:	111,742	0	0	3,561	1,870	39	117,212	0	0	0	0	0	117,212
Expenditure:	-103,200	0	0	-2,909	-1,957	-7	-108,073	0	0	0	0	0	-108,073
Transfer between Funds	300	0	0	-300	0	0	0	0	0	0	0	0	0
Closing Balances as at 31 December 2024	18,291	37,749	1,136	1,432	763	542	59,913	2,653	854	327	275,000	278,834	338,747

Purposes of Unrestricted Funds:

Legacy Fund is to encourage legacies for non recurring works.
Kirk Session Fund is for parishoners in case of need
Guild Fund is used for general purposes by the Guild.
Flower Fund is used to provide flowers for Sunday services
Sunday School Fund is to provide funding for christian education.

Purposes of Restricted Funds:

Access Fund is to provide for disabled entrance
Organ Fund to provide for renewal of Allen Organ
Bequest Fund is to provide for renewal of Church Kitchen
Manse Property Fund is to own the manse for Church use