

Glasgow Clincarthill Church of Scotland

Scotland · Charity number SC010138

Details

Known as	Clincarthill Parish Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1967-01-03
Register	View on the OSCR register

Contact

Address	1220 Cathcart Road Battlefield Glasgow G42 9EU
Website	www.clincarthill.org.uk

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To share the gospel of Jesus and encourage growth in personal faith through regular public worship, prayer and by running various groups and events throughout the year where people of all ages can come together in friendship.

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

Objectives: The advancement of religion

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£141,807	£148,855	-	2
2023-12-31	£164,592	£115,064	-	1
2022-12-31	£117,429	£117,635	-	1
2021-12-31	£95,339	£96,206	-	1
2020-12-31	£85,189	£108,881	-	1

Glasgow Clincarthill Church of Scotland

Scotland - Charity number SC010138

Accounts



Clincarthill Parish Church
a church for the community

Trustee Report and Annual Accounts

Year ended 31st December 2024

Minister: [REDACTED]

Session Clerk: [REDACTED]

Church Treasurer: [REDACTED]

Congregational No: 160923

Scottish Charity No: SC010138

Reference and Administrative Information

Charity Name: Clincarthill Parish Church

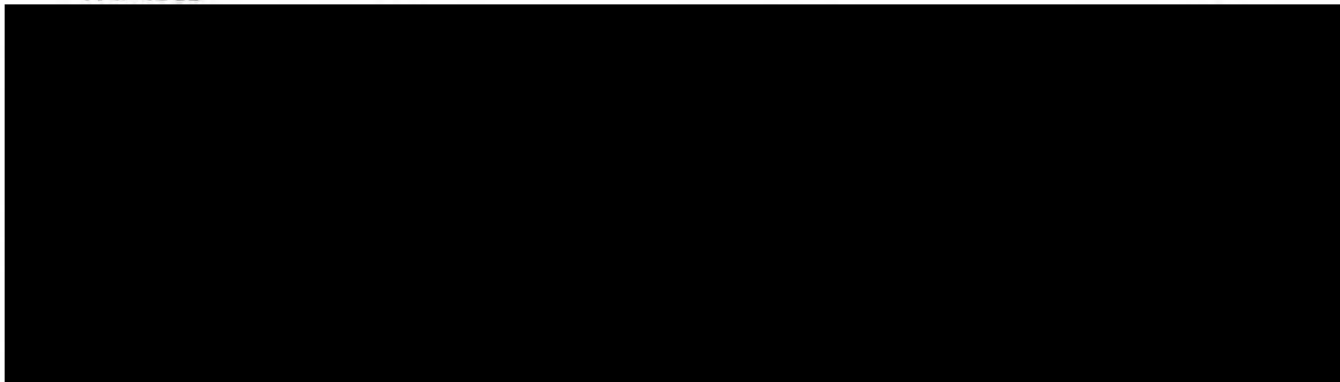
Charity Registration Number: SC010138

Congregation Reference Number: 160923

Contact Address: 1220 Cathcart Road
Glasgow
G42 9EU.

Website: www.clincarthill.org.uk

Trustees



Minister: [Redacted]

Session Clerk: [Redacted]

Church Treasurer: [Redacted]

Independent Examiner: [Redacted]

Bankers: Bank of Scotland
BoS Commercial
PO Box 2000
BX2 1LB.

Trustees' Report

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 notes to the accounts on page 12 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 Republic of Ireland effective from 1 January 2019.

Structure, Governance and Management

The congregation is a registered charity, number SC010138 and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The charity trustees are members of the Kirk Session who oversee both temporal and spiritual matters within the church. They have been chosen from 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 delegates certain responsibilities to seven teams who encourage wider participation from the congregation in the running of the church and its activities. We hope that this will lead to a continued growth in our journey of faith.

Objectives and Activities

Clincarthill Church is part of the Church of Scotland, and 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 part of 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.

Clincarthill Church meets for Sunday Morning worship services which are streamed live as well as recorded and available on You-tube. There are evening services twice a month as well as a weekly prayer meeting. In addition to an active Kids Church and creche on a Sunday morning, the Gems meet mid-week for girls aged 5-7, the BB Anchor boys meet on a Tuesday with the BB Junor and Company meeting on a Friday evening.

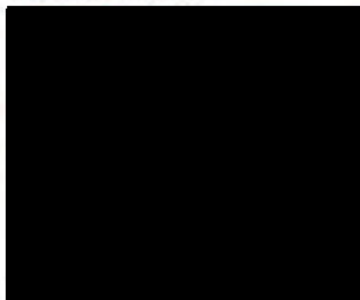
Other groups meeting regularly include the Guild, the Tuesday Coffee Club, the Thursday Craft group and the Friday Lunch Club. The Puppet team continued to contribute regularly to morning worship as well as venturing further afield to other groups.

On the 1st January 2024 we had 160 members on the Congregational Roll. During the year 4 people joined the roll but sadly 12 members died during the year with a further person being removed from the roll. The number on the Congregational Roll at 31st December 2024 was 151.

During 2024, after discussions with Govanhill Queens Park Church, we were unable to come to an agreement about forming a linkage. We are currently in seeking an alternative partner to form a linkage with the assistance of the Glasgow Presbytery Planning team.

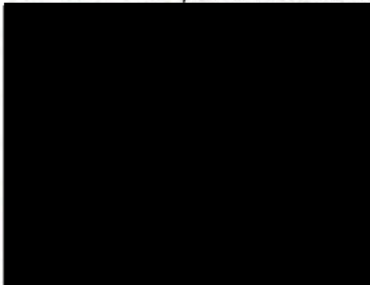
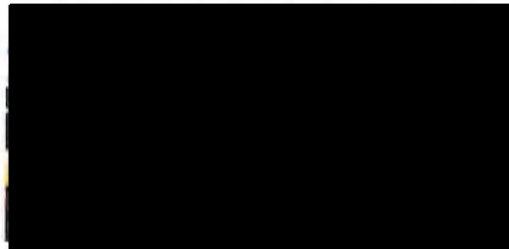
Achievements and Performance

Youth Team:



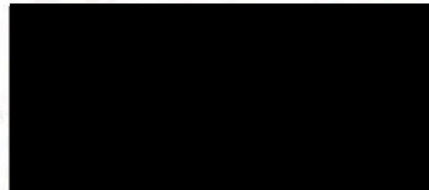
At the beginning of June, we had our trip to Briarlands Farm in Stirling. This was our first trip in almost 10 years and we were delighted that we were able to fill the bus with parents and children from the church and community. There was so much to do from the jumping pillows, group tractor ride, archery, go-karts, animal petting barn

and much more! We finished the day with some races before heading home. The day went really well and everyone returned safe and sound.



In August, the holiday club "Upbeat" was attended by about 50 children over the week and we heard bible stories linked to the songs that we sing.

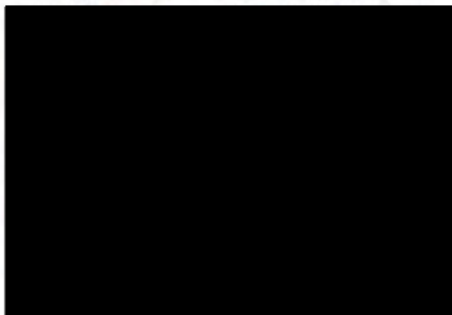
Our Family Fun Day in September was attended by over 100 children/adults in our church garden.



Some of the activities we had included a bouncy castle, face painting, story-telling and games. We were joined by representatives from the Galilee Bookshop and Queen's Park FC Foundation on the day. This was a great success and we were blessed with the weather too.

In November, we held a film night showing the film 'Inside Out 2' which was attended by around 60 people.

Mission and Outreach Team:



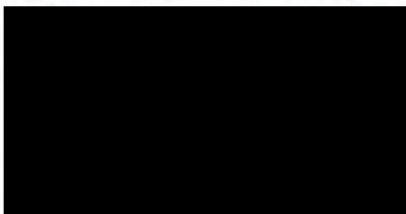
Garden Café - The Garden Café ran for 5 weeks over the summer for the month of July. This has become a regular community outreach event over the last 4 years since COVID-19 where the community have had an opportunity to come together and make new friends. Local musicians provided entertainment each week for which we are grateful and it has been a pleasure serving our community in this way.

Feed the Fans - Over the summer we held a 'Feed the Fans' event for the Pink concert at Hampden. Our team of volunteers provided hospitality and a warm welcome to the many visitors to the local area, who came from all over the country. This was very much appreciated by everyone. We raised over £400 from tea/coffee, snacks and donations from face-painting etc, which was divided between the local foodbank and church funds.



A further 'Feed the Fans' event took place in November providing hospitality for those attending the Scotland vs Croatia match at Hampden. A total of £115 was raised for the local foodbank. The team of volunteers were assisted on this occasion by some of the boys from the Boys' Brigade. We were very grateful for their help and assistance.

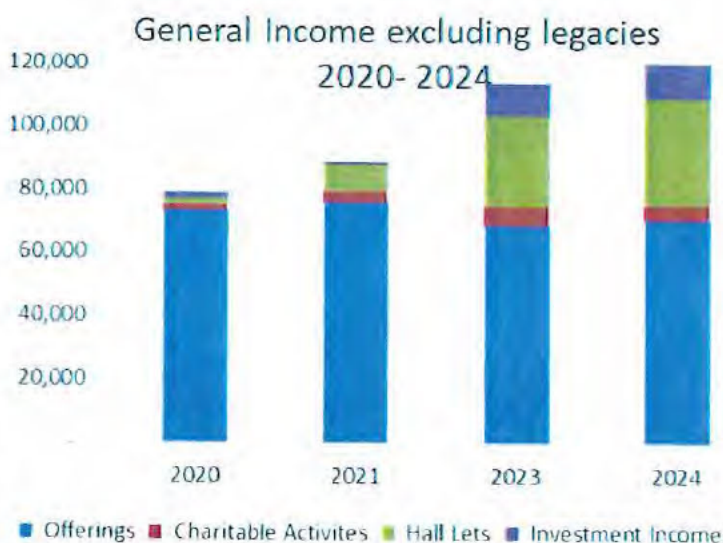
Bethany Christian Trust - Bethany asked if we could be a host church again this year for their Caring Christmas Tree event in December. A team of volunteers assisted with loading and unloading trees and hospitality was provided for the volunteers and for those collecting trees. The event was open to anyone in the community who wanted to pop in for tea/coffee and Christmas treats. Donations of £66 were received and have since been forwarded on to Bethany.



Carol Singing on Christmas Eve - Around 50 people/families from the community joined us for hot chocolate and carol singing by torchlight on Christmas Eve before heading into the church for the family service at 6.30pm.

Financial Review

Income: For the unrestricted funds, our main source of income is the regular offerings from members which along with tax refunds and grants amounted to £70,438 (2023: £69,020). The increase in income was due to the £2,000 grant received from the Church of Scotland Seeds for Growth fund as the offering income fell reflecting the reduction in the congregation.

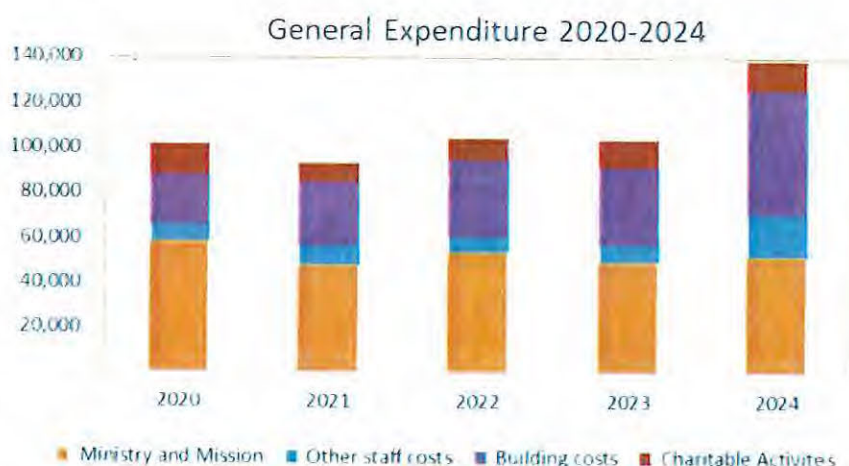


The unrestricted funds were boosted by two legacies from Muriel Gibson - £1000 and Bette Morton - £2,000 who were faithful members of the congregation and we remember them with thanks for their work supporting the church during their lives and for remembering us with a legacy.

Income from our activities decreased to £5,563 (2023: £6,047) as donations from the congregational organisations also mirrored the decline in membership numbers. Rent received increased to £33,448 (2023: £28,537) with the increased usage of the halls. During 2024, we started to employ an admin worker who has been available to arrange new lets and ensure regular invoicing.

Our investment income rose to £15,295 (2023: £10,394) benefiting from the higher interest rates available compared with previous years.

Expenditure: The expenditure for the year increased significantly as we started to employ a part-time admin worker, experienced the impact of the new energy contracts with increased energy costs and also undertook a planned refurbishment of the manse bathroom.



In addition, although the "Giving for Growth" levy to cover the ministry costs was only slightly more than the previous year, the presbytery dues were significantly increased for the year as a result of the change in the funding model. The result was the total expenditure from the unrestricted fund was £138,548 (2023: £104,083)

With the increased expenditure, the General Fund made a loss of £12,359 (2023: Surplus £9,103), which was covered by the balance brought forward from the previous year and the legacy fund.

Overall, during 2024, the unrestricted funds suffered a deficit of £9,205 (2023: Surplus £46,946)

The expenditure in the Restricted Funds which represents the organisations' expenditure decreased to £10,261 (2023: £10,941)

Risk Management

The main risk is the ageing profile of the congregation. In addition to the decline of the congregational roll due to deaths with an accompanying reduction in income, it is becoming difficult to fill the various roles to enable the church to function properly. In March, we recruited a part-time admin worker who is assisting with some of the routine administration. We have been fortunate that the legacies received in recent years will allow us to cover the cost of the post and we continue to seek and consider ways to use some of the available funds for growth. We have been successful in securing Seeds of Growth funding to enable community consultation to establish if there is a demand for a well-being initiative in the parish.

We continue to look for new and alternate ways to encourage and assist people to build a personal relationship with God leading to a desire to serve God within the church.

The Trustees and the congregation are also being challenged by the Presbytery Plan and its implications and we are now hoping that by looking beyond the initial cluster, there will be new opportunities to work with and share resources with another congregation.

The trustees and members of the teams are continually encouraged to look to the available guidance on the Church of Scotland and OSCR websites to ensure that they keep up-to-date with introducing best practice across all areas of managing the church, buildings and activities.

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 net current assets of £349,795 (2023: £360,598) of which £5,270(2023: £5,986) has been designated for the Team funds. The remaining balance of £344,525 (2023: £354,612) lies principally within the Legacy fund and the trustees continue to consider prayerfully how best to use this resource. The monies available in the legacy fund allow us to maintain a balance in the current account to cover a minimum of 3 months of expected expenses.

At the year end, Restricted Funds totalled £16,518 (2023: £12,763), these funds include the Building Fund for non-routine maintenance and improvement work on the Church & Manse and the funds held here have been given for that purpose. The other organisations' funds are under the control of the members. The Endowment Funds totalling £2,844(2023: £2,651) are invested to provide an income for the Boys Brigade and the Building Fund.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

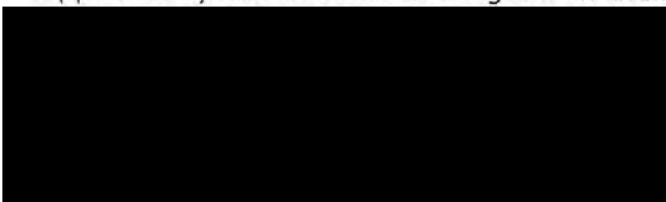
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date: 25 February 2025

SC 010138

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

Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 10 to 20

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date *21* March 2025

Clincarthill Parish Church

Year Ended 31st December 2024

Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Totals Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Totals Funds 2023 £
Income and endowments									
Donations and legacies	1	73,438	2,471	-	75,909	104,836	2,535	-	107,371
Charitable activities	2	5,563	10,991	-	16,554	6,047	11,810	-	17,857
Other trading activities	3	33,448	-	-	33,448	28,536	-	-	28,536
Investment income	4	15,295	519	83	15,896	10,394	363	71	10,828
Total Income		<u>127,744</u>	<u>13,981</u>	<u>83</u>	<u>141,807</u>	<u>149,813</u>	<u>14,708</u>	<u>71</u>	<u>164,592</u>
Expenditure									
Raising funds		(87)	-	-	(87)	(81)	-	-	(81)
Charitable activities	5	(138,461)	(10,261)	(46)	(148,768)	(104,002)	(10,941)	(40)	(114,983)
Total Expenditure		<u>(138,548)</u>	<u>(10,261)</u>	<u>(46)</u>	<u>(148,855)</u>	<u>(104,083)</u>	<u>(10,941)</u>	<u>(40)</u>	<u>(115,064)</u>
Net income/(expenditure) before gains/(losses) on investments		(10,804)	3,720	37	(7,048)	45,730	3,767	31	49,528
Net gains/(losses) on investments	9	1,598	-	193	1,791	1,216	-	171	1,387
Net income/(expenditure)		<u>(9,205)</u>	<u>3,720</u>	<u>230</u>	<u>(5,257)</u>	<u>46,946</u>	<u>3,767</u>	<u>202</u>	<u>50,915</u>
Transfers between funds	14	-	37	(37)	-	-	31	(31)	-
Net movement in funds		<u>(9,205)</u>	<u>3,757</u>	<u>193</u>	<u>(5,257)</u>	<u>46,946</u>	<u>3,798</u>	<u>171</u>	<u>50,915</u>
Total funds brought forward		602,276	12,763	2,651	617,690	555,330	8,965	2,480	566,775
Total funds carried forward		<u>593,071</u>	<u>16,518</u>	<u>2,844</u>	<u>612,433</u>	<u>602,276</u>	<u>12,763</u>	<u>2,651</u>	<u>617,690</u>

Balance Sheet

As at 31 December 2024

	Note	Totals Funds 2024 £	Totals Funds 2023 £
Fixed Assets			
Tangible Fixed assets	8	225,000	225,000
Investments	9	<u>21,121</u>	<u>19,329</u>
		246,121	244,329
Current Assets			
Debtors	10	4,773	7,193
Cash in bank and in hand		<u>365,637</u>	<u>369,528</u>
Total Current Assets		<u>370,410</u>	<u>376,721</u>
Liabilities:			
Creditors falling due within 1 year	11	<u>(4,097)</u>	<u>(3,360)</u>
Net Current Assets		<u>366,313</u>	<u>373,361</u>
Net Assets	13	<u>612,433</u>	<u>617,690</u>
The funds of the charity:			
Endowment Funds	14	2,844	2,651
Restricted Income Funds	14	16,518	12,763
Unrestricted Income Funds	14	593,071	602,276
Total Funds		<u>612,433</u>	<u>617,690</u>

The notes at pages 12 to 20 form part of these accounts.

The accounts were approved by the Trustees on the 25 February 2025 and signed on their behalf by



 - Session Clerk



 - Treasurer

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items, which are considered material to the accounts, are set out below.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019 and 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).

Funds 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Going concern

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

Recognition of income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are 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 that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the

open market; a corresponding amount is then recognised as expenditure in the period of receipt.

In 2024, no services were donated (2023: £nil)

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.

Resources Expended

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Normal Fabric repairs and Maintenance are charged to the General Fund. extraordinary repairs and improvements are met primarily from the Building Fund and by special fund-raising efforts.

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 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 £5,000 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:

Fixtures, fittings and office equipment: 5 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year

Taxation

Clincarthill 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 VAT and resources expended therefore include irrecoverable input VAT.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes forming part of the financial statements

Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Totals Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment 2023 £	Totals Funds 2023 £
1 Voluntary income								
Offerings								
Offerings	55,122	2,148	-	57,270	55,518	2,148	-	57,666
Tax recovered on Gift Aid	11,743	323	-	12,066	11,835	387	-	12,222
Legacies	3,000	-	-	3,000	35,816	-	-	35,816
Grants	3,503	-	-	3,503	1,568	-	-	1,568
Other income	70	-	-	70	100	-	-	100
	<u>73,438</u>	<u>2,471</u>	<u>-</u>	<u>75,909</u>	<u>104,836</u>	<u>2,535</u>	<u>-</u>	<u>107,371</u>
2 Income from charitable activities								
Congregational Organisations	4,232	10,991	-	15,223	4,667	11,810	-	16,477
Weddings & Funerals donations	1,121	-	-	1,121	1,100	-	-	1,100
Other	210	-	-	210	280	-	-	280
	<u>5,563</u>	<u>10,991</u>	<u>-</u>	<u>16,554</u>	<u>6,047</u>	<u>11,810</u>	<u>-</u>	<u>17,857</u>
Income from other trading activities								
3 Rent received	<u>33,448</u>	<u>-</u>	<u>-</u>	<u>33,448</u>	<u>28,536</u>	<u>-</u>	<u>-</u>	<u>28,536</u>
	<u>33,448</u>	<u>-</u>	<u>-</u>	<u>33,448</u>	<u>28,536</u>	<u>-</u>	<u>-</u>	<u>28,536</u>
Investment Income								
4 Interest received	<u>14,902</u>	<u>519</u>	<u>-</u>	<u>15,421</u>	<u>10,044</u>	<u>363</u>	<u>-</u>	<u>10,407</u>
Dividends received	393	-	83	476	350	-	71	421
	<u>15,295</u>	<u>519</u>	<u>83</u>	<u>15,896</u>	<u>10,394</u>	<u>363</u>	<u>71</u>	<u>10,828</u>
Total income	<u>127,744</u>	<u>13,981</u>	<u>83</u>	<u>141,808</u>	<u>149,813</u>	<u>14,708</u>	<u>71</u>	<u>164,592</u>

Notes forming part of the financial statements

Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Totals Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Totals Funds 2023 £
5 Analysis of Expenditure								
Raising Funds:								
Offering envelopes	87	-	-	87	81	-	-	81
	<u>87</u>	<u>-</u>	<u>-</u>	<u>87</u>	<u>81</u>	<u>-</u>	<u>-</u>	<u>81</u>
Charitable Activities:								
Ministries & Mission Allocation	47,701	-	-	47,701	47,304	-	-	47,304
Presbytery Dues	4,818	-	-	4,818	2,365	-	-	2,365
Minister's Expenses	1,584	-	-	1,584	1,521	-	-	1,521
Pulpit Supply	200	-	-	200	494	-	-	494
Other Staff Costs	16,571	-	-	16,571	5,881	-	-	5,881
Fabric Repairs & Maintenance	29,670	-	-	29,670	13,740	-	-	13,740
Council Tax	3,218	-	-	3,218	3,146	-	-	3,146
Other Buildings Costs	22,055	-	-	22,055	17,659	-	-	17,659
Church Office Expenses	2,835	-	-	2,835	5,909	-	-	5,909
Organ & Music	4,927	-	-	4,927	2,082	-	-	2,082
Independent Examiner	300	-	-	300	300	-	-	300
Other Expenses	4,581	-	46	4,627	3,601	-	40	3,641
Building Fund	-	-	-	-	-	-	-	-
Restricted Funds-organisations	-	10,261	-	10,261	-	10,941	-	10,941
	<u>138,461</u>	<u>10,261</u>	<u>46</u>	<u>148,768</u>	<u>104,002</u>	<u>10,941</u>	<u>40</u>	<u>114,983</u>
Total Costs	138,548	10,261	46	148,855	104,083	10,941	40	115,064

Clincarthill Parish Church
Notes forming part of the financial statements

Year Ended 31st December 2024

Note

6 Staff Costs and Numbers

	2024	2023
	£	£
Salaries & Wages	<u>14,356</u>	<u>5,881</u>

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 5th and subsequent years of service £38,884.

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024	2023
Office Admin	1	-
Premises maintenance	<u>1</u>	<u>1</u>

No employee had employee benefits in excess of £50,000 (2023: nil)

7 Trustee Remuneration and Related Party Transactions

During the year the following trustees and relatives received remuneration.

	2024	2023
	£	£
██████████ - trustee providing pulpit supply	<u>200</u>	<u>200</u>
Total Remuneration paid to trustees and related parties.	<u>200</u>	<u>200</u>

One trustee was reimbursed for expenses.(2023: 1 trustee) 4,802 4,667

During the year, a total of £18 941 (2023: £18,509) was donated to the congregation by the trustees.

8 Tangible Fixed Assets

	Buildings	Total
	£	£
Cost		
At 1st January 2024	225,000	225,000
Additions	-	-
Disposals	-	-
At 31st December 2024	<u>225,000</u>	<u>225,000</u>
Accumulated Depreciation		
At 1st January 2024	-	-
Charge for year	-	-
Eliminated on disposals	-	-
At 31st December 2024	<u>-</u>	<u>-</u>
Net Book Value		
At 31st December 2024	<u>225,000</u>	<u>225,000</u>

Clincarthill Parish Church
Notes forming part of the financial statements
Note

Year Ended 31st December 2024

9 Investments

	2024	2023
	£	£
Market Value at 1st January	19,329	17,942
Unrealised gain/(loss) on investments	1,792	1,387
Market Value at 31st December	<u>21,121</u>	<u>19,329</u>

The following investments are held:

	£	£
Church of Scotland Investors' Trust - Growth Fund	19,829	18,119
Church of Scotland Investors' Trust - Income Fund	675	669
Lloyds TSB Shares	617	541
	<u>21,121</u>	<u>19,329</u>

10 Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	1,639	2,910
Listed Place of Worship Grant Scheme	1,503	1,568
Hall Rental Income due	940	2,510
Other	691	205
	<u>4,773</u>	<u>7,193</u>

11 Creditors

	2024	2023
	£	£
EON Electric	717	910
EON Gas	1,468	1,101
HMRC	522	-
Other Accruals	1,090	749
Independent Examiner's Fee	300	600
	<u>4,097</u>	<u>3,360</u>

12 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.

13 Analysis of Net Assets Among Funds

	Unrestricted	Restricted	Endowment	Total
	£	£	£	£
Fixed Assets	225,000	-	-	225,000
Investments	18,277	-	2,844	21,121
Current Assets	353,892	16,518	-	370,410
Current Liabilities	(4,097)	-	-	(4,097)
Net assets at 31 Dec 2024	<u>593,071</u>	<u>16,518</u>	<u>2,844</u>	<u>612,433</u>

	Unrestricted	Restricted	Endowment	Total
	£	£	£	£
Fixed Assets	225,000	-	-	225,000
Investments	16,678	-	2,651	19,329
Current Assets	363,958	12,763	-	376,721
Current Liabilities	(3,360)	-	-	(3,360)
Net assets at 31 Dec 2023	<u>602,276</u>	<u>12,763</u>	<u>2,651</u>	<u>617,690</u>

Clincarthill Parish Church

Year Ended 31st December 2024

Note forming part of the financial statements

Note	At 1st January 2024	Incoming Resources	Outgoing Resources	Unrealised Gains/ (Losses) on Investments	Transfers	At 31st December 2024
	£	£	£	£	£	£
14 Movement of Funds						
Endowment Funds						
Miss Mills' Legacy	668	37	-	6	(37)	675
DP Hood Bequest	1,027	23	(23)	97	-	1,123
Mrs JP Hood Bequest	956	23	(23)	90	-	1,046
	2,651	83	(46)	193	(37)	2,844
Restricted Funds						
Building Fund	9,353	2,990	-	-	37	12,379
Art & Craft Group	49	750	(750)	-	-	49
Coffee Club	72	320	(320)	-	-	72
Puppet Group	-	687	(430)	-	-	257
Guild	2,012	2,724	(2,912)	-	-	1,824
Luncheon Club	442	980	(991)	-	-	431
83rd Boys Brigade	834	5,530	(4,859)	-	-	1,505
	12,763	13,981	(10,261)	-	37	16,518
Unrestricted Funds						
General Fund	11,025	122,863	(135,222)	-	1,334	-
Legacy Fund	339,256	3,000	-	-	(2,064)	340,193
Assets Fund	246,009	-	-	1,599	-	247,608
Designated Funds:						
Flower Fund	-	70	(408)	-	338	-
Worship and Christian Growth Fund	267	81	(401)	-	254	200
Mission & Community Outreach Fund	2,799	860	(592)	-	-	3,067
Maintenance and Eco Fund	200	-	-	-	-	200
Pastoral Care Fund	225	324	(487)	-	138	200
Communications Team Fund	200	-	-	-	-	200
Finance & Stewardship Team Fund	200	-	-	-	-	200
Youth Fund	2,095	547	(1,438)	-	-	1,203
	602,276	127,744	(138,548)	1,599	-	593,071
Total Funds	617,690	141,808	(148,855)	1,792	-	612,433

Clincarthill Parish Church

Year Ended 31st December 2024

Notes forming part of the financial statements

Note	At 1st January 2023	Incoming Resources	Outgoing Resources	Unrealised Gains/ (Losses) on Investments	Transfers	At 31st December 2023
	£	£	£	£	£	£
14 Movement of Funds (Cont)						
Endowment Funds						
Miss Mills' Legacy	644	31	-	24	(31)	669
DP Hood Bequest	951	20	(20)	76	-	1,027
Mrs JP Hood Bequest	885	20	(20)	71	-	956
	<u>2,480</u>	<u>71</u>	<u>(40)</u>	<u>171</u>	<u>(31)</u>	<u>2,651</u>
Restricted Funds						
Building Fund	6,424	2,898	-	-	31	9,353
Art & Craft Group	28	222	(200)	-	-	49
Coffee Club	3	703	(634)	-	-	72
Puppet Group	-	-	-	-	-	-
Guild	1,960	4,853	(4,801)	-	-	2,012
Luncheon Club	115	1,140	(813)	-	-	442
83rd Boys Brigade	435	4,893	(4,494)	-	-	834
	<u>8,965</u>	<u>14,709</u>	<u>(10,942)</u>	<u>-</u>	<u>31</u>	<u>12,763</u>
Unrestricted Funds						
General Fund	1,922	111,025	(101,779)	-	(143)	11,025
Legacy Fund	303,440	35,816	-	-	-	339,256
Assets Fund	244,793	-	-	1,216	-	246,009
Designated Funds:						
Flower Fund	-	100	(243)	-	143	-
Worship and Christian Growth Fund	568	396	(697)	-	-	267
Mission & Community Outreach Fund	2,155	1,313	(669)	-	-	2,799
Maintenance and Eco Fund	200	-	-	-	-	200
Pastoral Care Fund	200	300	(275)	-	-	225
Communications Team Fund	200	-	-	-	-	200
Finance & Stewardship Team Fund	200	-	-	-	-	200
Youth Fund	1,652	863	(420)	-	-	2,095
	<u>555,330</u>	<u>149,813</u>	<u>(104,084)</u>	<u>1,216</u>	<u>-</u>	<u>602,276</u>
Total Funds	<u>566,775</u>	<u>164,592</u>	<u>(115,065)</u>	<u>1,387</u>	<u>-</u>	<u>617,690</u>

Notes forming part of the financial statements

Purposes of Endowment Funds

The Trustees manage 3 Legacies in Endowment Funds where the capital is invested and only the income is available.

Miss Mills' Legacy: The legacy states that the income from this fund be used solely for the upkeep and maintenance of the Lectern. The income is placed in the Building Fund and can be accessed for this purpose when required.

D. P. Hood Bequest: The bequest states that the income from this fund be given solely for use by the 83rd Glasgow Boys' Brigade Company Section as they see fit.

Mrs. J. P. Hood Bequest: The bequest states that the income from this fund be given solely for use by 83rd Glasgow Boys' Brigade (Junior Section) as they see fit.

Purposes of Restricted Funds

The Restricted Funds include the Building Fund for non-routine maintenance and improvement work on Church & Manse and the funds held here have been given for that purpose. The other organisations' funds are under the control of the members.

Purposes of Designated Funds

The Trustees have set aside funds for work of the various ministry teams along with the flower fund. For each of these funds, the income generated and related expenditure from their activities is allocated to the funds to support future activities.

Where the expenses are greater than income, funds will be transferred to leave a minimum balance of £200 at the end of the year.

Note

15 Collections for Third Parties	2024	2023
	£	£
Retiring Offerings:-		
Scottish Bible Society - Ukraine	332	-
Christian Aid	179	-
Unicef Palestine Polio Vaccination	120	-
Lodging House Mission	111	150
Glasgow City Mission	124	170
The Well	-	167
Poppy Scotland	-	163
Lodging House Mission	323	60
Glasgow City Mission	301	40
Preshal Trust	-	40
Govanhill Foodbank	365	-
Poppy Scotland	138	-
Bethany Trust	66	-
Leprosy Mission Scotland	-	3
The Guild - donations to sundry charities	650	550
W. Baird Penny Collection -		
Leprosy Mission Scotland	25	-
The Well	25	-
The Preshal Trust	25	-
Parkinsons	25	25
MacMillan Cancer Support	25	25
Tearfund	25	-
Leukaemia Care	-	25
Poppy Scotland	-	25
	<u>2,859</u>	<u>1,123</u>

In addition to the Incoming Resources as disclosed in the Statement of Financial Activity, the income shown above arose from special collections and fund-raising events for special purposes was received and disbursed during the year to other charities as stated.