

Carmunnock Parish Church of Scotland, Glasgow.

Statement of Accounts

for the year ended 31st December 2024

Congregation Reference No: 160854

Scottish Charity No: SC011224

Receipts & Payments.

Carmunnock Parish Church of Scotland, Glasgow.
Reference and Administrative Information

Charity Name:	Carmunnock Parish Church of Scotland, Glasgow.
Charity Registration Number:	SC011224
Congregation Reference Number:	160854
Contact Address	45 Wakefield Avenue, East Kilbride, Glasgow, G75 8HG.

Trustees

Kirk Session Members:

<div></div>	<i>Interim Moderator</i>	<i>(Resigned - 30/06/2024)</i>
	<i>Interim Moderator</i>	<i>(01/07/2024 - 05/03/2025)</i>
	<i>Locum Minister</i>	<i>(Resigned - 30/06/2024)</i>
	<i>Minister</i>	<i>(Elected - 28/01/2025; Inducted - 08/03/2025)</i>
<div></div>		

Committee Members:

<div></div>

Principal Office-bearers

Interim Moderators:	<div></div>
Minister:	
Session Clerk:	
Treasurer:	
Independent Examiner	

Bankers: Bank of Scotland, Glasgow Victoria Road Branch, BX2 1LB

Carmunnock Parish Church of Scotland, Glasgow.

Trustees' Annual Report

for the year ended 31st December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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

Organisational Structure

The Kirk Session, which meets 5/6 times a year, is responsible for spiritual affairs within the Church.

Certain responsibilities are delegated to the Finance Committee, Admin & Compliance Committee, Community & Pastoral Development Committee and Property Committee, as appropriate. Other meetings are held as required throughout the year.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Our Service to the community includes the holding of Sunday Worship, including special services at Easter, Armistice & Christmas. Parish Weddings, Funerals & Baptisms are also part of the Church activities. Retiral collections are made at various services during the year & donated to chosen charities. Harvest service donations are sent to the Lodging House Mission in Glasgow for the benefit of the homeless. Crossreach also receive donations at various times during the year. The Guild was a prominent organisation within the Church, however, due to lack of numbers & curtailment during Covid, it has closed for the time being. A new "Tea & Chat" meeting has taken its place & is open to all denominations & none. The Church produces a monthly magazine - "The Covenanter" for congregation members and member of the village, as copies are left for pick up at the local shop & pharmacy. On occasions, Easter & Christmas, it is delivered to all homes within the Parish. The Rainbows & Brownies meet weekly & participate in voluntary work in the village and assist in fundraising for the Church. They also partake in other fundraising activities to provide funds for their members. Our Church Hall is used by the local Tiny Tots group, operated by Church members, a Pilates class, a Pickleball class (twice a week) & the village Drama group. They all contribute, with their rental fees, to the running costs of the hall and for any printing/copying required. We also have one of our elders trained as a Safeguarding representative and have representatives on the local Community Council, the village Heritage Society & Castlemilk Hall Committee.

Achievements and Performance

In recent years there has been a significant fall in attendance at Worship with a particular lack of young adults and families. The increasing age profile of the congregation has resulted in a shortage of people to take up leadership roles with concerns about future sustainability. While achievements are hard to quantify, we continue to promote the Church throughout the village & surrounding areas and support events in the village including the annual Gala Day. We also support various local & national charities. During 2024 we were involved in a Spring Tea/Pancake morning & also a Christmas Fare. Both of these made significant contributions to our funds. All our events are advertised in the Church magazine & in the village shops, also local Social Media. It has to be emphasised that we are a village and although we could be described as a commuter village, many of the members of our Church are retired but do try to support everything connected with the Church. Our Interim Moderator enjoyed working with the local Primary School & the children love visiting our Church and learning of its history and seeing the headstones in the graveyard & crypt. The School have services in the Church during the year & they too are well supported. The congregation have taken on new programmes and events with village support. We again were involved with the Gala & Christmas Festival. We continued to support a local Foodbank with donations, groceries & necessities. During the year we continued to enhance our close links with the community and our involvement with community based organisations, increased our social media exposure and our outreach with the surrounding area. All our Sunday Services & Christmas events are broadcast on Social Media to those unable to participate in the Church. At our AGM in March, we received unanimous support to Link our Church with that of Castlemilk Parish Church & this was completed with a service of Linkage on 6th June. In July we, in conjunction with Castlemilk PC, purchased a Manse with a view to appointing a Minister within the foreseeable future. A committee was formed to accomplish this & we look forward to a Minister being in place in the early part of 2025.

Financial Review

Due to the refurbishment of our Church Hall in 2021/2022, we are seeing the benefit of this & are continuing to rent to various groups. The Brownies & Rainbows also utilise the hall. We also started up a "Picketball" club & this has continued to prove very popular & is a major contributor to our funds. The rental fees from these activities, fund raising activities & Offerings & donations have seen our income stabilise to a similar value to 2023. Unfortunately, our expenditure has increased, due mainly to Energy costs. (We installed a "Hive" system in our Hall to regulate the boiler as & when required). The Gift Aid small donations scheme has also assisted with adding funds. Our covenant convenor tries to encourage as many as possible to utilise the Gift Aid scheme & support us in this way where possible. Also, the Sunday "Open Plate" collection has seen an increase in 2024, which is encouraging. Although we had a significant "Fabric" expenditure during the year, the cost of this repair (new wall outside our Hall) was met from the our "Consolidated Fabric Account", held by the Church Trustees. Our share of the cost of the Manse was also taken from this Fund.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 6 -8 months of regular expenditure including designated funds. At the year end the Church held unrestricted funds of £40,444 of which £2,231 is designated as our "Fabric Fund". The Unrestricted Funds have no specific purpose except to equalise our surplus or deficits on the year's operations. This is called our "General Fund". The Church holds £51,013 in Investments, the income from which supplements our General & Fabric funds. We also hold shares in the Church of Scotland Consolidate Fabric Funds, totalling £143,029. The income from these Funds, we may, from time to time, use when carrying out any repairs or upgrading of the Church or Church Hall.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed


Session Clerk.

12.3.25.

Carmunnock Parish Church
SC011224

Independent Examiner's Report to the Trustees of Carmunnock Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 11.

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.

Name:

[REDACTED]

Address:

[REDACTED]

Date:

14.3.25

Carmunnock Parish Church of Scotland, Glasgow. 160854 SCO11224
Receipts and Payments Account
Year ended 31st December 2024

	UNRESTRICTED FUNDS						Total 2024	Total 2023
	General Account	Fabric Fund	Reserve	Bequests	Fraser Bequest	Youth Fund		
RECEIPTS								
Donations (See Note 3)	43,107	-					43,107	42,395
Bank & Deposit Interest:							-	-
Bequests				-	31	-	31	22
Legacies							-	-
Sale of Investment							-	-
Investment Income (Dividends from shares)		1,115					1,115	1,059
Drawn down from General Trustees		28,871					28,871	-
Total Receipts	43,107	29,986	-	-	31	-	73,124	43,476
PAYMENTS								
Charitable Activities (See Note 4)	32,184						32,184	24,321
Maintenance and Repairs		28,871					28,871	4,807
	32,184	28,871	-	-	-	-	61,055	29,128
Costs of Generating Funds	-	-	-					
Other Payments (Youth Fund)						-		
	-	-	-	-	-	-	-	-
TOTAL PAYMENTS	32,184	28,871	-	-	-	-	61,055	29,128
SURPLUS OR DEFICIT	10,923	1,115	-	-	31	-	12,069	14,348
Transfer In								
Transfer Out								
	-	-	-	-	-	-	-	-
Surplus or Deficit after Transfers	10,923	1,115	-	-	31	-	12,069	14,348

Carmunnock Parish Church
Statement of Balances
As at 31st December 2024

Bank & Cash Balances

Brought Forward
on 1st January 2024

Movement in the Year

2024

TOTAL

Unrestricted		Restricted	2024	2023
General Account	Fabric Fund	Bequests		
38,213	2,231	9,192	49,636	35,288
10,923	1,115	31	12,069	14,348
49,136	3,346	9,223	61,705	49,636

Investments Held:

3,190 units Church of Scotland Investors Trust
- Growth Fund
- Deposit Fund

Value at 31/12/24 - £20,352. Value at 31/12/23 - £18,598.
Value at 31/12/24 - £5,930. Value at 31/12/23 - £5,635.

Shares Held:

466 Aviva 25p Shares
225 Astra Zeneca 25p Shares

Value at 05/01/25 - £26,046. Value at 05/01/24 - £26,228.

Cash Held
Aviva Shares Consolidation

Value at 05/01/25 - £516. Value at 05/01/24 - £552.

Liabilities:

NIL

The Accounts were approved by the Kirk Session at their meeting on 12th March 2025.
For and on behalf of the Kirk Session:

Session Clerk

Date:

12.3.25

Treasurer

Date:

12.3.25

Carmunnock Parish Church.

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

No trustee(s) or person connected to a charity trustee received any remuneration, reimbursement of travelling, telephone or council tax expenses.

No expenses were incurred by a trustees performing their duties.

The organist & those trustees who performed the role of church officer did not receive any fees or salary.

The Minister's travel costs of £672 were reimbursed thro' Stewardship & Finance Dept of the Church of Scotland.

2. Movements of Funds

	As at 1st January 2024	Incoming Resources	Outgoing Resources	Transfers in	Transfers out	As at 31st December 2024
Restricted Funds						
Youth Fund (For the benefit of children / youths of the Parish / Community)	846	0	0			846
A.Fraser Bequest (Restriction Unknown)	2,542	31	0			2,573
Other Bequests (Restrictions Unknown)	5,804	0	0			5,804
Unrestricted Funds						
General Account	38,213	43,107	-32,184			49,136
Fabric Account	2,231	1,115	-28,871	28,871		3,346
TOTAL	49,636	44,253	-61,065	28,871	0	61,705

Purpose of Restricted Funds

Youth Fund - To further the aspirations of the youth of the Church/Community.

Purpose of Unrestricted Funds

General Fund: Provides day/day funds to enable the Church to administer its role in the Parish.

Fabric Fund : The Trustees have set aside funds for the maintenance and repair of the Church Property in accordance with the arrangements of the Fabric committee and our budget.

Invested Funds : Provides income to the General and Fabric Accounts

Carmunnock Parish Church

3. Analysis of Receipts & Donations

	General Account	Fabric Account	Restricted Funds / Bequests	2024	2023
FWO Scheme (Non Gift Aid)	2,156			2,156	2,131
Gift Aid Donations	19,329			19,329	19,221
Tax Recovered on Gift Aid Donations	6,525			6,525	5,421
Ordinary Offerings - Open Plate	4,604			4,604	2,837
Contributions from Congregational Organisations	850			850	725
Donations: Baptisms, Weddings & Funerals	200			200	400
Other Offerings/Donations (Non Gift Aid)	1,630			1,630	70
Fund Raising Activities	2,638			2,638	4,956
Hall Lets/Rental	5,175			5,175	6,634
Sale of Investment				0	0
Investment Income		1,115	31	1,146	1,081
Transfer from CofS Trustees		28,871		28,871	0
	43,107	29,986	31	73,124	43,476

4. Analyses of Payments

Costs of Generating Funds

-	-	-	-	-
Nil	Nil	Nil	Nil	Nil

Charitable Activities

	General Account	Fabric Account	Restricted Funds / Bequests	2024	2023
Giving to Grow	8,953			8,953	8,654
Presbytery Dues	1,659			1,659	548
Ministers Travelling Expenses	672			672	280
Ministers Telephone & other expenses	0			0	0
Organist	0			0	0
Pulpit Supply	100			100	0
Electricity & Gas	11,231			11,231	8,424
Organ Maintenance	0			0	0
Insurance	2,660			2,660	2,488
Manse Council Tax	0			0	0
Stationery, Posts, Printing, Wifi.	1,164			1,164	700
Miscellaneous Expenses	746			746	499
Manse Expenses	1,321			1,321	0
Building Maintenance and Repairs	3,284			3,284	2,343
Copyright Licence	301			301	293
Life and Work (Net)	0			0	0
Bank Charges	93			93	92
Repairs, maintenance & decoration		28,871		28,871	4,807
	32,184	28,871	0	61,055	29,128

Governance Costs

Independent Examiners Fees

-	-	-	-	-
Nil	Nil	Nil	Nil	Nil

Carmunnock Parish Church

Notes to the Accounts:

5. Ministers Stipend

The Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers contributions for national insurance and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale. For the year under review the minimum was £31,642; Maximum stipend in 5th and subsequent years of service £38,884.

None of the charity trustees have control of any other charities, trusts, community projects, etc.

6. Collections for Third Parties

Christian Aid	637.00
Lodging House Mission	145.00
Royal British Legion	178.00
	<u>£960.00</u>

APPENDIX:

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES ON BEHALF OF THE CONGREGATION AS AT 31st DECEMBER 2024:

CONSOL FABRIC FUND.

		<u>2024</u>	<u>2023</u>
<u>CAPITAL ACCOUNT</u>	Balance	<u>£107,145</u>	<u>£356,796</u>
<u>REVENUE ACCOUNT</u>	Balance:	<u>£23,159</u>	<u>£8,471</u>

TEMPORARY FUND.

Balance as at 31/12/2023	£0
Sasine copy deed - Clason Hall.	-30
Balance as at 31/12/2024	<u>-£30</u>

All contributions requested by the Stewardship and Finance Department of 121, George Street Edinburgh have been met in full.