

# St Andrew and St Nicholas Church of Scotland Glasgow

Scotland · Charity number SC011527

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1991-07-24
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	7 Hillside Road Mansewood Glasgow G43 1DD
Website	<a href="http://www.standrewandstnicholas.org.uk">www.standrewandstnicholas.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Conduct regular religious services, provide pastoral care, and run church organisations and encourage community organisations through providing facilities for both youth and adults

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

**Objectives:** The advancement of religion.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,128	£59,327	-	0
2023-12-31	£85,084	£70,219	-	2
2022-12-31	£74,274	£59,631	-	2
2021-12-31	£88,048	£189,218	-	2
2020-12-31	£85,733	£80,102	-	2

**St Andrew and St Nicholas Church of Scotland Glasgow**

Scotland - Charity number SC011527

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# Accounts

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# **St Andrew and St Nicholas Church of Scotland, Glasgow**

## **RECEIPTS AND PAYMENTS ACCOUNTS**

**For the year ended 31 December 2024**

**Congregation No: 160997**

**Charity No: SC011527**

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Trustees Report**  
**Year ended 31 December 2024**

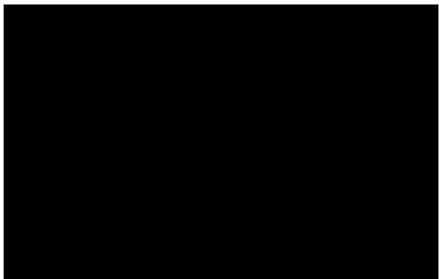
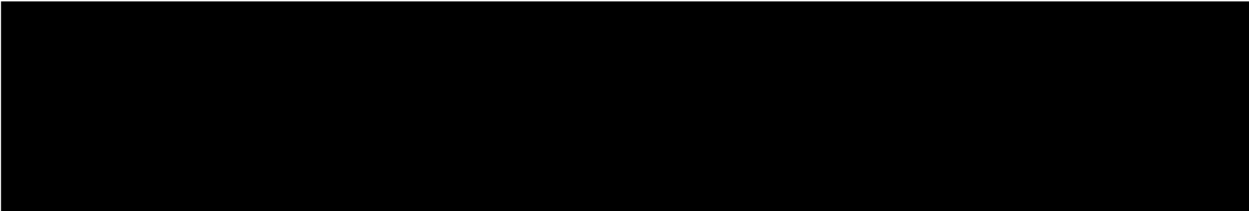
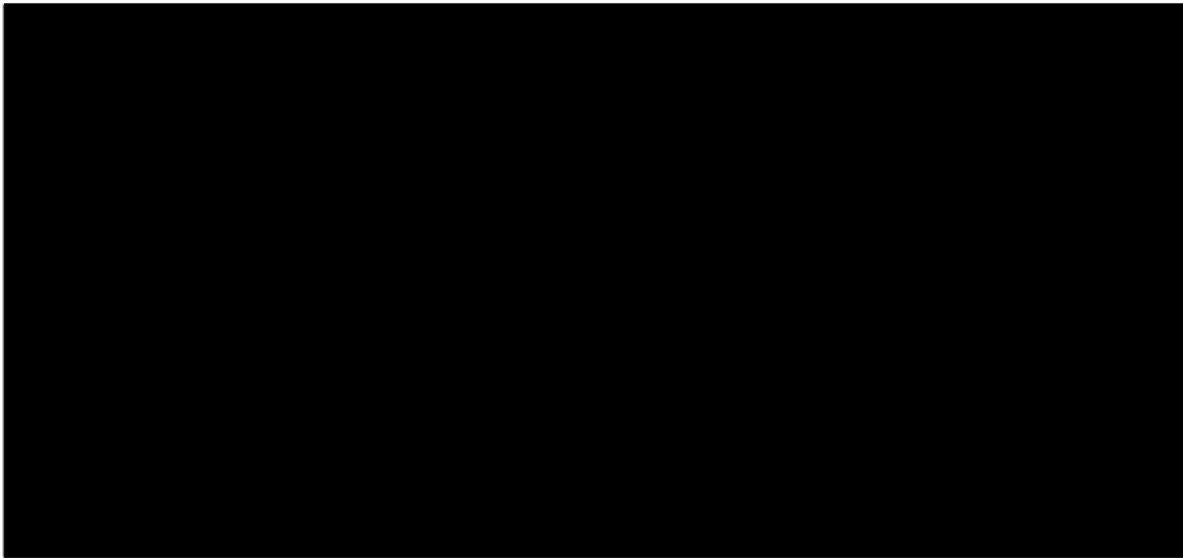
The Trustees are pleased to present their Report and Accounts for the year ended 31 December 2024.

**Reference and Administrative Information**

Charity's Legal Name	St Andrew and St Nicholas Church of Scotland, Glasgow
Scottish Charity Number	SC011527
Congregation Reference No	160997

**Trustees**

The following served on the Kirk Session during the year:



**Bankers**  
Bank of Scotland  
2210 Paisley Road West  
Glasgow, G52 3SJ

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Trustees Report (contd.)**  
**Year ended 31 December 2024**

**Structure, Governance and Management**

The Church is administered in accordance with the terms of the Church of Scotland's Unitary Deed of Constitution.

**Recruitment and Appointment of Trustees**

The members of the Kirk Session are the charity trustees. The Kirk Session is comprised of the minister, who is elected by the congregation and inducted by Presbytery, and the elders of the church who are chosen from those members of the church who are considered to have the appropriate gifts and skills. In a ministerial vacancy, an Interim Moderator is appointed by Presbytery and is also a trustee.

**Organisational Structure**

The Kirk Session which has six scheduled meetings in a year is responsible for all affairs within the Church. Certain responsibilities are delegated to the Finance Committee, the Pastoral Care Committee, the Property Committee and the Worship Committee as appropriate and a small group representing the Session at "Cluster" meetings has dealt with the formation of a new Presbytery Plan as required by the General Assembly of 2021. The plan was approved by Presbytery in June 2023, and the group continues to meet to plan its implementation. In addition, ad hoc meetings are held as circumstances require.

**Objectives and Activities**

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

A service of worship takes place each Sunday at 11.00 a.m. with additional services at Christmas and Easter. The Sunday School also meet on Sunday and joins in the main service until after the Children's address. Weekday activities include a Friendship Club, Guild, Knitting Group and Line Dancing Group for adults and uniformed organisations (Boys Brigade and Guiding) and Dance Clubs cater for the younger members of the community. A Spring Fayre, Christmas Fayre and a number of social events, including "Breakfast with Santa", have been arranged by the Social Committee over the year. We are also pleased to see greater use of our modernised facilities by the community with birthday parties a regular feature.

There are ecumenical links through the G52 Churches Together Group, with the neighbouring Church of Scotland congregations (Cardonald and Hillington Park), the Scottish Episcopal Church (The Church of the Good Shepherd), the CBC Community Church and the two Roman Catholic Churches (Our Lady & St George and Our Lady of Lourdes). Social events are organized as well as joint services and a Walk of Witness on Good Friday. There is also a strong chaplaincy link with our four local schools, Sandwood Primary, Hillington Primary, Rosshall Academy and Linburn Academy.

**Achievements and Performance**

In many ways 2024 could be described as normal with Covid restrictions finally gone and a return to in-person meetings covering a wide scope of activities as noted above.

However, the Church remains vacant as we still cannot call a new Minister pending the resolution of problems created by the "Presbytery Plan". We are far from being alone in finding ourselves in this situation, but that is of little comfort. The plan allowed for 2.5 Ministerial posts to cover ourselves, Cardonald, Hillington Park, St Christopher's Priesthill & Nitshill and St James Pollok, with an additional Priority Area allocation of 0.2 MDS, subsequently raised to 0.5, for St James Pollok with all but St James' retaining their church buildings. All 5 congregations voted at the end of January 2024 in favour of a Basis of Parish Grouping, to be known as the Glasgow South West Parish Grouping, and this was approved by Presbytery in February. It came into operation on 1 April and initially was to last for 2 years. However, the retirement of [REDACTED] on 31 July stopped stage 2 of the Plan and a revision is now being considered whereby we may be linked/united with Cardonald and St James' Pollok. Joint services took place at Christmas but the Kirk Sessions have still to formally meet to discuss the way forward.

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Trustees Report (contd.)**  
**Year ended 31 December 2024**

We started the year with [REDACTED] of Carnwadric as our Interim Moderator but, due to pressure of work in his own charge, he resigned at the end of January 2024 and [REDACTED] took over and has now been helping us for more than a year.

During the first half of the year the Sunday worship depended on Pulpit Supply. However, in the light of the changed circumstances Presbytery appointed [REDACTED] as an Assistant Minister for Cardonald and ourselves and she has become a well-known face, conducting worship on a 50/50 basis between the 2 churches.

**Financial Review**

The Trustees are pleased to report a surplus for the year of £33,801 (2022 – £14,865). We were grateful to receive two legacies totalling £17,087 [REDACTED] and although there was a drop in donations the increase in other sources of income more than compensated for this. On an initial look there was a reduction in costs of over £2,000, however, one has to remember 2023 included exceptional costs of £12,000 related to the dry rot in the refurbished foyer. Members will be interested to know the full corrective work is due to start on 11 March 2025 after a delay of almost 2 years to agree the scope of the work and the element to be settled by our insurance claim. Both the cost of ministry and energy have seen significant increases and the bad news is that there has been a change in the rules relating to vacancy allowances in 2025 which will mean only actual costs will be met with the cost of ministry likely to be over £40,000. So, 2025 will be a challenging year.

The manse continues to be rented. The Appendix shows the “benefit” to date which will be used for fabric purposes. However, there is a cautionary comment to make – the income is assessable for Giving to Grow so 60% of it will be added to our G2G assessment (2 years in arrears). So, we don’t really have £31,000 for “additional” fabric expenditure. Effectively it is treated as “normal” income but has to be used for fabric. Case for knowing the rules and acting accordingly.

We would record our thanks to all the volunteers whose efforts have helped in running the church this year.

**Reserves Policy**

It is the Trustees’ policy to hold reserves of at least 6 months expenditure for general and specific purposes. At the year end the Church held unrestricted cash funds of £96,130 (2023 - £63,654) which, pleasingly, meets the policy.

The Church also held £66,250 (2023 - £64,925) of restricted funds which have been provided for specific purposes as detailed in note 2 of the accounts.

**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 on 6 March 2025 and signed on their behalf by

[REDACTED]

Session Clerk

## **Independent Examiner's Report to the Trustees of St Andrew and St Nicholas Church of Scotland, Glasgow (SC011527)**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 10.

### **Respective responsibilities of trustees and examiner**

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

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

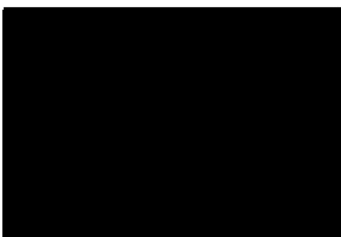
### **Basis of independent examiner's statement**

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 accounts.

### **Independent examiner's statement**

In the course of my examination of the accounts for the year ended 31 December 2024, 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 Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the Charities Accounts (Scotland) Regulations 2006 (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.



Date 23 March 2025

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Receipts and Payments Account**  
for the year ended 31 December 2024

		<i>Unrestricted Funds 2024</i>	<i>Restricted Funds</i>		<i>Total 2024</i>	<i>Total 2023</i>
	<i>Note</i>	<i>£</i>	<i>Church 2024</i>	<i>Organisations 2024</i>	<i>£</i>	<i>£</i>
			<i>£</i>	<i>£</i>		
<b>Receipts</b>						
Donations	3	47,961	308	–	48,269	52,453
Legacies		17,087	–	–	17,087	10,000
Sale of Work, Fayres, etc		5,035	–	–	5,035	4,515
Use of premises - halls		16,450	–	–	16,450	14,279
Bank & Deposit interest		4,356	149	–	4,505	2,371
Organisations		–	–	1,782	1,782	1,466
		-----	-----	-----	-----	-----
		90,889	457	1,782	93,128	85,084
Assets and investments		–	–	–	–	–
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		90,889	457	1,782	93,128	85,084
		-----	-----	-----	-----	-----
<b>Payments</b>						
Costs of generating funds	4	–	–	–	–	–
Charitable activities	4	57,413	125	1,789	59,327	61,717
Governance costs	4	–	–	–	–	–
		-----	-----	-----	-----	-----
		57,413	125	1,789	59,327	61,717
<b>Building Fund Costs</b>		–	–	–	–	8,502
		-----	-----	-----	-----	-----
<b>Total Payments</b>		57,413	125	1,789	59,327	70,219
		-----	-----	-----	-----	-----
<b>Excess of Receipts over Payments for the year before Transfers</b>	,	33,476	332	(7)	33,801	14,865
Transfers		(1,000)	–	1,000	–	–
		-----	-----	-----	-----	-----
<b>Excess of Receipts over Payments for the year after Transfers</b>		32,476	332	993	33,801	14,865
		=====	=====	=====	=====	=====

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Statement of Balances**  
**At 31 December 2024**

		<i>Unrestricted Funds 2024</i>	<i>Restricted Funds</i>		<i>Total 2024</i>	<i>Total 2023</i>
	<i>Note</i>	<i>£</i>	<i>Church 2024</i>	<i>Organisations 2024</i>	<i>£</i>	<i>£</i>
<b>Bank &amp; Deposit Balances</b>						
Bank & deposit balances brought forward		63,654	64,502	423	128,579	113,714
<b>Movement in year:</b>						
Excess of Receipts over Payments for the year		32,476	332	993	33,801	14,865
<b>Bank &amp; deposit balances carried forward</b>	2	<u>96,130</u>	<u>64,834</u>	<u>1,416</u>	<u>162,380</u>	<u>128,579</u>
<b>Investments</b> at market value		-	-	-	-	-
<b>Other Assets</b>	7	<u>6,000</u>	-	-	<u>6,000</u>	<u>6,000</u>
<b>Liabilities</b>	8	<u>2,000</u>	-	-	<u>2,000</u>	<u>1,000</u>

The accounts were approved by the Trustees on 6 March 2025 and signed on their behalf by:

			Session Clerk
			Finance Convener

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Notes forming part of the Accounts**  
for the year ended 31 December 2024

**1. Basis of Accounting**

The accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

**2. Movements in Funds**

	<i>At 1 Jan 2024 £</i>	<i>Receipts £</i>	<i>Payments £</i>	<i>Transfers £</i>	<i>At 31 Dec 2024 £</i>
<b>Unrestricted funds</b>					
Fabric Fund	2,574	2,376	-	-	4,950
Legacy Fund	14,479	617	-	(617)	14,479
General Fund	46,601	87,896	(57,413)	(383)	76,701
	-----	-----	-----	-----	-----
	63,654	90,889	(57,413)	(1,000)	96,130
	-----	-----	-----	-----	-----
<b>Restricted funds</b>					
Building Fund	10,726	-	-	-	10,726
Fabric Fund	50,000	-	-	-	50,000
Equipment Replacement Reserve	3,500	149	-	-	3,649
Mission Campaign Fund	167	-	-	-	167
Benevolent Fund	109	307	(124)	-	292
Flower Fund	152	1,518	(1,625)	-	45
The Sunday School	271	265	(165)	1,000	1,371
	-----	-----	-----	-----	-----
	64,925	2,239	(1,914)	1,000	66,250
	-----	-----	-----	-----	-----
<b>Total Funds</b>	128,579	93,128	(59,327)	-	162,380
	=====	=====	=====	=====	=====

**Purpose of Funds**

**Unrestricted Funds**

- *Fabric Fund* – The Trustees have set aside funds for maintenance of the Church property.
- *Legacy Fund* – Balance of specific legacies. Interest thereon credited to General Fund.
- *General Fund* – Deals with the day to day running of the Church.

**Restricted Funds**

- *Building Fund* – Fund to deal with the readjustment of buildings following union of the two Churches.
- *Fabric Fund* – Holds legacies and donations specifically given for the maintenance of the Church property.
- *Equipment Replacement Reserve* – For future purchases of organ, amplification and printing equipment.
- *Mission Campaign Fund* – Monies specifically given to fund local mission.
- *Benevolent Fund* – Provides small gifts to the aged and infirm
- *Flower Fund* – Provides flowers for display during services of worship which are then distributed to the sick and bereaved.
- *Sunday School* – Deals with the activities of the Sunday School including providing prizes for the children.

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Notes forming part of the Accounts (contd.)**  
for the year ended 31 December 2024

**3. Analysis of Donations**

	<i>Unrestricted</i>	<i>Restricted Funds</i>		<i>Total</i>	<i>Total</i>
	<i>Funds</i>	<i>Church</i>	<i>Organisations</i>		
	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2023</i>
	£	£	£	£	£
WFO Scheme (non Gift Aid)	18,479	-	-	18,479	19,894
Gift Aid Donations	21,000	-	-	21,000	23,000
Tax Recovered on Gift Aid Donations	6,000	-	-	6,000	6,000
Ordinary Offerings (Open Plate)	1,106	-	-	1,106	1,172
Building Fund Donations	-	-	-	-	840
Other Offerings, Donations etc	1,376	308	-	1,684	1,547
	-----	-----	-----	-----	-----
	47,961	308	-	48,269	52,453
	=====	=====	=====	=====	=====

**4. Analysis of Payments**

	<i>Unrestricted</i>	<i>Restricted Funds</i>		<i>Total</i>	<i>Total</i>
	<i>Funds</i>	<i>Church</i>	<i>Organisations</i>		
	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2023</i>
	£	£	£	£	£
<i>Costs of Generating Funds</i>					
Costs re letting manse	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Charitable Activities</i>					
Giving to Grow / M&M Contribution	24,198	-	-	24,198	20,942
Presbytery Dues	3,554	-	-	3,554	1,177
Travel Expenses	201	-	-	201	124
Pulpit Supply	2,400	-	-	2,400	4,288
Other Salary Costs	4,242	-	-	4,242	3,111
Fabric Repairs & Maintenance	3,157	-	-	3,157	15,258
Heat and Light	12,080	-	-	12,080	7,190
Insurance	3,489	-	-	3,489	3,382
Church Office Expenses	2,876	-	-	2,876	2,990
Organisations	-	-	1,789	1,789	1,828
Other expenses	1,216	125	-	1,341	1,427
	-----	-----	-----	-----	-----
	57,413	125	1,789	59,327	61,717
	-----	-----	-----	-----	-----
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Other Payments</i>					
Building Fund Costs	-	-	-	-	8,502
	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----
<i>Total Payments</i>	57,413	125	1,789	59,327	70,219
	=====	=====	=====	=====	=====

**St Andrew and St Nicholas Church of Scotland, Glasgow**  
**Notes forming part of the Accounts (contd.)**  
for the year ended 31 December 2024

**5. Trustee Remuneration and Related Party Transactions**

During the year the Interim Moderators received reimbursement of expenses incurred totalling £11 (2023 - £124) in respect of travelling expenses.

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.

**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. Other Assets**

	<i>2024</i>	<i>2023</i>
	£	£
Church, halls and manse (vested with Church of Scotland General Trustees)	-	-
Gift Aid Tax Refund Due	6,000	6,000
Other debtors	-	-
	-----	-----
	6,000	6,000
	=====	=====

**8. Liabilities**

	<i>2024</i>	<i>2023</i>
	£	£
Heating and Lighting	2,000	1,000
	=====	=====

**9. Collections for Third Parties**

	<i>2024</i>	<i>2023</i>
	£	£
Lodging House Mission	187	271
Erskine Hospital	175	230
Christian Aid	220	250
	-----	-----
	582	751
	=====	=====

## St Andrew and St Nicholas Church of Scotland, Glasgow

FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<b>CAPITAL ACCOUNT</b>		
Credit Balance held at 31 December at cost	— =====	— =====
Market Value at 31 December	— =====	— =====
<b>REVENUE ACCOUNT</b>		
Credit Balance at 1 January	17,955	4,707
Rent of manse (net of agent's fees)	13,848	13,595
Interest	1,061	319
Admin charges	(1,218)	(666)
Manse costs	(237)	—
	-----	-----
Credit Balance at 31 December	31,409 =====	17,955 =====

In addition, £nil (2023 - £8,502) was spent during the year re retention costs on the refurbishment carried out in 2021 using funds raised locally as recorded in Note 4.