

**The Church of Scotland**  
**St. Paul's Church, Johnstone**

**Financial Statements**  
**for the Year ended**  
**31 December 2024**

**Congregation No: 140751**

**Charity No: SC011747**

**St. Paul's Church, Johnstone  
Trustees' Annual Report  
for the Year ended 31 December 2024**

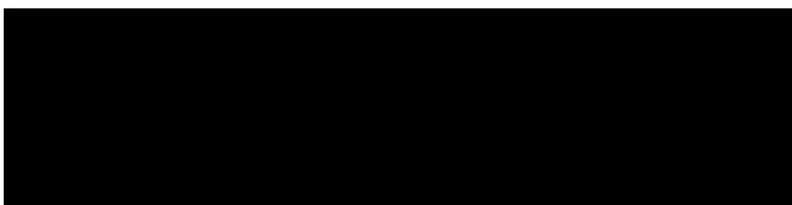
The trustees present the annual report and accounts for St. Pauls Church, Johnstone for the year ended 31 December 2024.

**Reference and Administrative Information**

Charity Name: St. Paul's Church, Johnstone

Charity Registration Number: SC011747

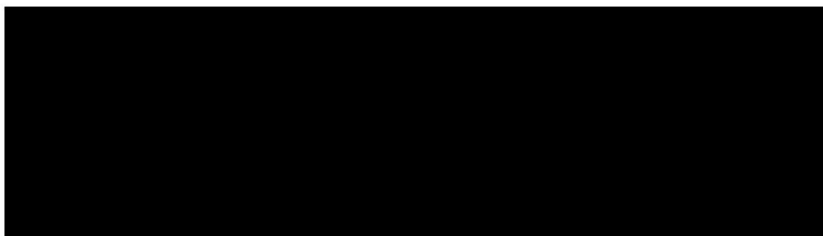
Congregation Reference No: 140751



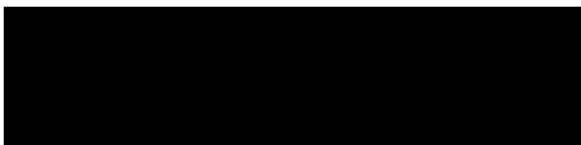
**Trustees**

See attached List

**Principal Office-bearers**



**Independent Examiner**



**Bankers**

Royal Bank of Scotland  
1 Moncrieff St,  
Paisley PA3 2AW

## **St. Paul's Church, Johnstone**

### **Trustees' Annual Report**

**Year ended 31 December 2024**

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered within the terms of the Unitary Constitution approved by the congregation at the Stated Annual Meeting on 24th February 2008 adopted thereafter by the Kirk Session, further approved by the Presbytery of Greenock and Paisley in Spring of 2008 and ratified by the Delegation of the General Assembly of The Church of Scotland on 17th July 2008.

### **Recruitment and Appointment of Trustees**

The Kirk Session is 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, skills and commitment to conduct the spiritual and management affairs of the church. The Kirk Session has the authority to invite / co-opt members of the congregation or indeed other individuals to assist in the management affairs of the church where appropriate. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

The Kirk Session meets as a body four times a year. There are seven committees made up of Kirk Session members and co-opted individuals who have the responsibility of carrying out the day to day running of the church affairs and meet as necessary. On 11th August 2020, the congregations of Johnstone St Paul's and Howwood Parish Church entered a linkage agreement. This linkage was severed in 2024 to allow Howwood Parish Church and Kilbarchan Kirk to form a linkage. This also allows Johnstone St Andrew's Trinity and Johnstone St Paul's to move forward to form a Union and the new Charge to form a linkage with Johnstone High Parish, in 2025, as per the Presbytery Plan.

### **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.

As a local church St Paul's main aim is to promote the objectives of the National Church as outlined above within our parish and local community. Our strategy to achieve this is as follows:

Provide the opportunity for public worship each Sunday at 11am

Communion is offered at the 11am service on the first Sunday of March, June, October and December: with further opportunities to celebrate communion being offered at other varying times throughout the year.

External groups requesting to join us in worship are welcomed on a regular basis and have indeed commented on the warmth of the welcome extended from everyone within the church.

Co-operating with neighbouring churches, for example in sharing joint services with St Andrew's Trinity Church during Holy week and each Sunday since September 2024. St Andrew's closed their doors on 22 September 2024 for the final time. We also hosted the World Day of Prayer in 2024.

## **St. Paul's Church, Johnstone**

### **Trustees' Annual Report**

#### **Year ended 31 December 2024**

The following organisations are open to the young people of the church, parish and community

Anchor Boys

Junior Dramatic Society

Girls Brigade

Saturday Sunshine Club

There are various social events held, some to raise money, others to promote fellowship. These include coffee mornings, Burns Supper and afternoon tea. Regarding the community, the minister was chaplain to two local schools, Fordbank Primary and Cochrane Castle Primary. We host and support the local Foodbank and the minister conducted funerals and weddings for residents of the community.

We also provide accommodation for several local community groups in the use of our halls thus furthering links with the community.

### **Achievements and Performance**

Despite being in vacancy since August 2023, the secular and multi-cultural nature of modern Scottish society, St Paul's is managing to hold its own both in terms of numbers attending worship and finance. It is a progressive congregation, moving with the times, adopting CH4 as the main book of praise, installing audio visual equipment that allows us to stream our services live over the internet to members and the wider public. This audio-visual equipment is used to enhance worship and hold experimental types of services from time to time.

We have been enjoying join worship with St Andrew's Trinity at St Paul's since September 2024. Attendance is good with around 100 people attending each Sunday and an average of 100 people worshipping online each week. Both congregations will Unite at a Service of Union and Linkage on 11th March 2025. The New Charge of Johnstone Kirk will Link with Johnstone High Parish.

In addition to the clubs and organisations at St Paul's, St Paul's Kirk Session and congregation have welcomed various organisations and clubs from St Andrew's Trinity.

The Girls' Brigade and Boys Brigade companies from St Andrews started the session in 2024 at St Paul's. St Andrew's and St Paul's Girls' Brigade companies united to form 1st and 3rd Johnstone Girls' Brigade, this has been a great success. St Paul's no longer have a Boys Brigade company; however, the Kirk Session were delighted to welcome 3rd Johnstone Boys Brigade.

### **Financial Review**

On the income side of the accounts, Gift Aid decreased by 5.9% from 2023, WFO dropped by 6.6%. Fundraising has been a tremendous income stream and is due in no short measure to the hard working Ways and Means Committee with the support of all of the members of St Pauls / St Andrews and friends. A budget target of £3,500 for 2024 was set, which was smashed before the end of September, with the final figure being £5609.

The revenue stream from the lease of our halls to various local organisations has continued. Overall, the total income of the Church has decreased by 3.9% from 2023, although has produced a return 2.2% above budget.

### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately 3 months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £83,374.

The Church also held £22,154 of restricted cash funds which have been provided for the purposes specified in Note 13.

### **Risk Management**

With an aging congregation, the main risk is the loss of income and support from a large part of the membership. Whilst we continue to receive income which is able to fund the ongoing needs of the Church we are very much aware that we must also control expenditure and manage funds appropriately to allow this to continue even when the income has reduced. We have been able over the last number of years to be in a position to 'build up' funds which will hopefully allow this for an extended period of time.

**St. Paul's Church, Johnstone**

**Trustees' Annual Report**

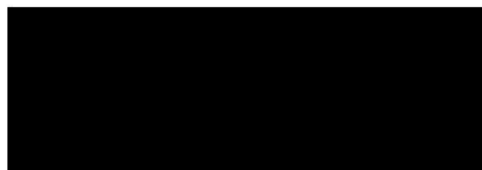
**Year ended 31 December 2024**

**Statement of Trustees' Responsibilities**

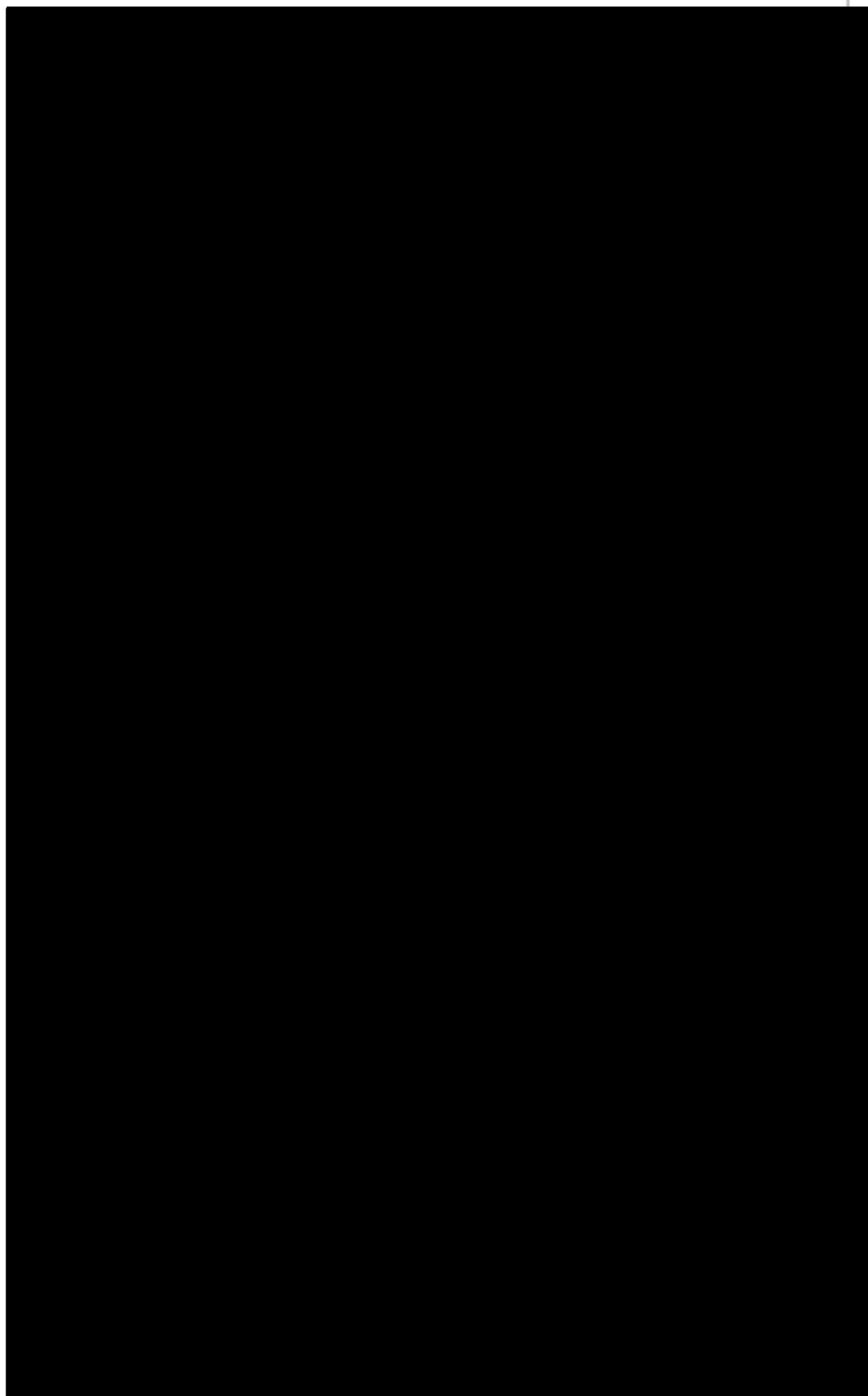
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

Approved by the Trustees and signed on their behalf,

A large black rectangular box used to redact the signature of the trustee.

**Date 18th February 2024**



**Independent Examiner's Report to the Trustees of St. Paul's Church, Johnstone**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 16.

**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.

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. 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.

**St. Paul's Church, Johnstone**  
**Statement of Financial Activities**  
**for the Year ended 31 December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Incoming Resources</u></b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	1	61,662	4,800	-	66,462	70,972
Activities for generating funds	2	-	-	-	-	-
Investment income	3	1,076	403	-	1,479	866
<b>Incoming resources from charitable activities</b>	<b>4</b>	<b>6,164</b>	<b>2,450</b>	<b>-</b>	<b>8,614</b>	<b>5,542</b>
<b>Other incoming resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Total Incoming Resources</u></b>		<b>68,902</b>	<b>7,653</b>	<b>-</b>	<b>76,555</b>	<b>77,380</b>
<b><u>Resources Expended</u></b>						
	5					
Costs of generating funds		-	-	-	-	-
Charitable activities		73,353	6,309	-	79,662	69,704
Governance costs		-	-	-	-	-
<b><u>Total Resources Expended</u></b>		<b>73,353</b>	<b>6,309</b>	<b>-</b>	<b>79,662</b>	<b>69,704</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>(4,451)</b>	<b>1,344</b>	<b>-</b>	<b>(3,107)</b>	<b>7,676</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/outgoing resources before other recognised gains and losses</b>		<b>(4,451)</b>	<b>1,344</b>	<b>-</b>	<b>(3,107)</b>	<b>7,676</b>
Gain/(Loss) on revaluation of investments		12	57	-	69	275
<b>Net movement in funds</b>		<b>(4,439)</b>	<b>1,401</b>	<b>-</b>	<b>(3,038)</b>	<b>7,951</b>
<b>Total funds brought forward</b>		<b>290,243</b>	<b>27,156</b>	<b>-</b>	<b>317,399</b>	<b>309,448</b>
<b><u>Total funds carried forward</u></b>		<b>285,804</b>	<b>28,557</b>	<b>-</b>	<b>314,361</b>	<b>317,399</b>



**St. Paul's Church, Johnstone**  
**Balance Sheet**  
**As At 31 December 2024**

		2024		2023	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed assets	8		190,000		190,000
Investments	9		7,620		7,551
			<u>197,620</u>		<u>197,551</u>
<b>Current Assets</b>					
Debtors	10	11,213		13,000	
Bank and cash		<u>105,528</u>		<u>106,848</u>	
		116,741		119,848	
<b>Creditors</b>					
Falling due within one year	11	<u>-</u>		<u>-</u>	
<b>Net Current Assets</b>			116,741		119,848
<b>Net Assets</b>			<u>314,361</u>		<u>317,399</u>
<b>Unrestricted Funds</b>					
General funds	13	27,888		32,349	
Designated funds		<u>257,916</u>		<u>257,894</u>	
			285,804		290,243
<b>Restricted Funds</b>	13		28,557		27,156
<b>Endowment Funds</b>	13		-		-
<b>Total Funds</b>			<u>314,361</u>		<u>317,399</u>

The accounts were approved by the Kirk Session on 18th February 2025  
 For and on behalf of the Kirk Session

Session Clerk

Treasurer

**St. Paul's Church, Johnstone**  
**Accounting Policies**  
**for the Year ended 31 December 2024**

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**

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

**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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from 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

**Incoming resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

**Resources**

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

**St. Paul's Church**  
**Accounting Policies**  
**for the Year ended 31 December 2024**

**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. The Manse is included at its current value and will be revalued on a regular basis. 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.

In accordance with Statements of Standards Accounting practice No 19, no depreciation is provided in respect of property. This is a departure from the requirements of the Companies Act 2006 which requires all property to be depreciated. Such assets are not held for consumption but for investment and the trustees consider that to depreciate them would not give a true and fair view. Depreciation is only one of the many factors reflected in the annual valuation of property and accordingly the amount of depreciation which might otherwise have been charged cannot be separately identified or quantified. The trustees consider that this policy results in the financial statement giving a true and fair view.

**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**

St. Paul's Church, Johnstone 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.

**Trustees Givings**

During 2022 the Trustees of the Church were responsible for WFO contributions of £2,200 which relates to 30.1% of income from that source. The Gift Aid contribution of £24,535 which translates to 62.5% of total income from Gift Aid.

**Volunteers**

In all forms of Church life a large debt is owed to those who provide voluntary support both in their roles as Trustees but also to general Church members who contribute not only talents but endless time in undertaking duties, which includes cleaning, fund raising and support to other Church activities within the community, eg visiting the elderly, childrens out of school clubs and Sunday School. Their contribution whilst cost free is invaluable.

**St Paul's Church, Johnstone**  
**Notes to the Financial Statements**  
**for the Year ended 31 December 2024**

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	£
<b>1</b>	<b>Voluntary income</b>					
	Offerings	47,844	-	-	47,844	51,294
	Tax recovered on Gift Aid	11,449	-	-	11,449	13,000
	Legacies	-	-	-	-	-
	Contributions from Congregational Organisations	700	-	-	700	940
	Endowment income	-	-	-	-	-
	Other, Donations etc	1,669	4,800	-	6,469	5,738
		<u>61,662</u>	<u>4,800</u>	<u>-</u>	<u>66,462</u>	<u>70,972</u>
<b>2</b>	<b>Activities for Generating Funds</b>					
	Use of Premises	-	-	-	-	-
	Other	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3</b>	<b>Investment income</b>					
	Deposit interest	510	-	-	510	61
	Income Fund Dividends received	10	403	-	413	345
	Bank interest	556	-	-	556	460
		<u>1,076</u>	<u>403</u>	<u>-</u>	<u>1,479</u>	<u>866</u>
<b>4</b>	<b>Incoming Resources from Charitable Activities</b>					
	Weddings and Funerals	555	-	-	555	250
	Coffee mornings etc	5,609	-	-	5,609	4,195
	Concerts, Shows	-	2,450	-	2,450	1,097
	Special Events	-	-	-	-	-
		<u>6,164</u>	<u>2,450</u>	<u>-</u>	<u>8,614</u>	<u>5,542</u>

**St Paul's Church, Johnstone**  
**Notes to the Financial Statements**  
**for the Year ended 31 December 2024**

**5 Analysis of Resources Expended**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>Costs of Generating Funds</b>					
Investment Manager's Fees	-	-	-	-	-
Offering Envelopes	-	-	-	-	-
	-	-	-	-	-
<b>Charitable Activities</b>					
Ministries and Mission Allocation	35,074	-	-	35,074	36,806
Presbytery Dues	687	-	-	687	687
Voluntary Additional Stipend	-	-	-	-	-
Minister's Travelling Expenses	243	-	-	243	1,074
Minister's Telephone & Other Exps	-	-	-	-	170
Pulpit Supply	3,752	-	-	3,752	829
Other Salary Costs	-	-	-	-	425
Fabric Repairs & Maintenance	13,709	-	-	13,709	9,586
Council Tax	310	-	-	310	2,112
Other Buildings Costs	10,969	-	-	10,969	6,387
Church Office Expenses	2,135	-	-	2,135	1,958
Organ & Music	3,955	-	-	3,955	3,833
Congregational Organisations	-	-	-	-	-
Other Expenses	2,519	6,309	-	8,828	5,837
	73,353	6,309	-	79,662	69,704
<b>Governance Costs</b>					
Independent Examiner's Fee	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>73,353</b>	<b>6,309</b>	<b>-</b>	<b>79,662</b>	<b>69,704</b>

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.

**St Paul's Church, Johnstone**  
**Notes to the Financial Statements**  
**for the Year ended 31 December 2024**

		2024	2023
		£	£
6	Staff costs and numbers		
	Salaries and wages	-	2,998
	Social security costs	-	-
		<u>-</u>	<u>2,998</u>

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

	2024	2023
Ministerial support	-	1
Music staff	-	1
	<u>-</u>	<u>2</u>

The Minister is not an employee of St Paul's Church and is paid through the National Stipend Fund. 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 5th and subsequent years) £38,884.

**7 Trustee Remuneration and Related Party Transactions**

During the year no trustee received any remuneration.

No other 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.

**St Paul's Church, Johnstone**  
**Notes to the Financial Statements**  
**for the Year ended 31 December 2024**

**8 Tangible Fixed Assets**

	<b>Buildings</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 January 2024	190,000	190,000
Additions	-	-
Disposals	-	-
At 31 December 2024	<u>190,000</u>	<u>190,000</u>
<b>Accumulated Depreciation</b>		
At 1 January 2024	-	-
Eliminated on Disposals	-	-
Charge for Year	-	-
At 31 December 2024	<u>-</u>	<u>-</u>
<b>Net Book Value</b>		
At 31 December 2024	<u>190,000</u>	<u>190,000</u>
At 31 December 2023	<u>190,000</u>	<u>190,000</u>

**9 Investments**

	<b>2024</b>	<b>2023</b>
	£	£
Market value at 31 December 2023	7,551	7,276
Unrealised gain / (loss) on investments	69	275
Market value at 31 December 2024	<u>7,620</u>	<u>7,551</u>
Investments at cost	<u>4,760</u>	<u>4,760</u>

The following investments are held

689 Church of Scotland Investors Trust Income Fund units

**St Paul's Church, Johnstone**  
**Notes to the Financial Statements**  
**for the Year ended 31 December 2024**

**10 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
Gift Aid Tax Refund Due	11,213	13,000
Other Debtors	-	-
	<u>11,213</u>	<u>13,000</u>

**11 Creditors**

	<b>2024</b>	<b>2023</b>
	£	£
Accruals	-	-
Other Creditors	-	-
PAYE & NIC	-	-
	<u>-</u>	<u>-</u>

**12 Analysis of Net Assets Among Funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
	£	£	£	£	£
Fixed Assets	-	190,000	-	-	190,000
Investments	-	1,217	6,403	-	7,620
Current Assets	27,888	66,699	22,154	-	116,741
Current Liabilities	-	-	-	-	-
<b>Net assets at 31 Dec 2024</b>	<u>27,888</u>	<u>257,916</u>	<u>28,557</u>	<u>-</u>	<u>314,361</u>



**St Paul's Church, Johnstone**  
**Notes to the Financial Statements**  
**for the Year ended 31 December 2024**

**13 Movements in Funds**

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2024
	£	£	£	£	£
<b>Restricted funds</b>					
Jas. Y. Keanie Bequest	22,355	460	-	-	22,815
Flower Fund	48	110	(51)	-	107
St. Paul's Youth Club	47	-	-	-	47
Junior Disciples	196	-	-	-	196
Dramatic Society / Junior Drama	4,462	6,576	(6,082)	-	4,956
Craft Group	48	564	(176)	-	436
	<u>27,156</u>	<u>7,710</u>	<u>(6,309)</u>	<u>-</u>	<u>28,557</u>
<b>Unrestricted funds</b>					
Designated - Church Manse	190,000	-	-	-	190,000
Designated - Fabric Fund	62,425	-	(13,709)	13,709	62,425
Designated - Investment Fund	1,319	22	-	-	1,341
Designated - Special Donation	4,150	-	-	-	4,150
General Fund	32,349	68,892	(59,644)	(13,709)	27,888
	<u>290,243</u>	<u>68,914</u>	<u>(73,353)</u>	<u>-</u>	<u>285,804</u>
<b>Total funds</b>	<u>317,399</u>	<u>76,624</u>	<u>(79,662)</u>	<u>-</u>	<u>314,361</u>

**Purposes of Restricted Funds**

Jas. Y. Keanie Bequest	Designated for use in the improvement or repairs to Property
Flower Fund	For the provision of floral arrangements in Church
Dramatic Society / Junior Drama	To produce, administer and promote drama shows undertaken by the group
Craft Group	Social involvement and production of hangings to enhance church building

**Purposes of Designated Funds**

Church Manse: The Trustees have set aside funds for the maintenance of the manse property  
Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.  
Investment Fund: The Trustees have set aside funds for use in property issues which may arise  
Special Deposits: The Trustees have set aside funds donated by the families of a late Church Members to be used in their memory, the final use of which shall be agreed with the deceaseds' families.

**14 Collections for Third Parties**

	2024	2023
	£	£
Erskine Hospital	526	644
Renfrewshire Foodbank	213	605
Renfrewshire Toy Bank	64	-
DEC - Syria / Turkey	-	544
Glasgow City Mission	254	245
St Vincent Christmas Card	-	247
	-	1,075
	<u>1,057</u>	<u>3,360</u>