

St Johns Renfield Church of Scotland, Glasgow

Scotland · Charity number SC012920

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1910-12-19
Register	View on the OSCR register

Contact

Address 22 Beaconsfield Road
Glasgow
G12 0NY

Website www.sjrchurch.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. It does this through services of worship and the promotion of activities supporting our aims.

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

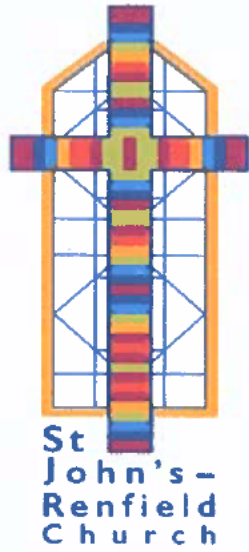
Period end	Income	Expenditure	Assets	Employees
2024-12-31	£288,488	£239,116	-	3
2023-12-31	£189,291	£163,139	-	3
2022-12-31	£164,365	£173,805	-	3
2021-12-31	£175,026	£150,487	-	3
2020-12-31	£170,875	£160,194	-	3

St Johns Renfield Church of Scotland, Glasgow

Scotland - Charity number SC012920

Accounts

**St John's-Renfield Church of Scotland
Glasgow**



Statement of accounts

Year ended 31 December 2024

Charity No: SC012920

Congregation No: 161009

St John's-Renfield Church of Scotland, Glasgow

Trustees' Annual Report

Year ended 31 December 2024

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 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 (FRS102) issued in October 2020.

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.

St John's-Renfield's overarching objectives are to: Proclaim the Good News of the Kingdom, teach, baptise and nurture new believers and respond to human need by loving service. We seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation and strive to safeguard the integrity of creation and sustain and renew the life of the earth.

We aim to fulfil our objectives by: Trying to live our lives through Christian values, offering worship that is open, accessible, and appealing while providing opportunities for people to explore and develop their faith. We provide pastoral care and support to members, friends and parishioners. We support the local community by offering opportunities for fellowship and hosting community groups while responding to and initiating calls for assistance and support from local, national and international charities and NGOs, and Mission Partners and by stewarding our resources effectively.

Despite a three-year vacancy, our key strengths are the quality of worship, preaching and teaching, pastoral care, and raising funds for the church and for external causes. We have a strong and vibrant church community, an effective Kirk Session, and enthusiastic volunteers.

Achievements and Performance

During 2022 the Presbytery of Glasgow launched a Presbytery Plan with the aim of reducing ministerial support and building provision while maintaining the church's mission objectives. The plan required all churches to form or join local "clusters" to optimise ministry allocation and use of buildings. In June 2024, St John's-Renfield was confirmed as a member of West End Cluster along with Kelvinside Hillhead, Partick Trinity, Kelvinbridge, and Wellington churches (the latter two of these united to form Kelvin West in November 2024). Work began immediately to explore ways of working together and is ongoing.

Thanks to two members of our church family who are retired ministers, the support of pulpit supply and ministers from West End Cluster churches, and our own Worship Team we offered praise every Sunday during the reporting period. Worship remained the most significant element of our church, sustaining a weekly gathering of around 70. We live-streamed Sunday services via YouTube twice a month, allowing members and others unable to gather in the Sanctuary to connect with and benefit from worship. Our YouTube channel now has 64 subscribers with each service recording 40 to 80 views. We also live-streamed our Remembrance Day service, which included representatives from 5th Glasgow Boys' Brigade Company and 25th Glasgow Girl Guide Company parading their colours and featured a talented young musician from a local school.

St John's-Renfield Church of Scotland, Glasgow

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance (cont)

At Easter, Advent and Christmas we offered worship appropriate to the season; once again our Nine Lessons and Carols, Christingle, all-age Nativity, Watchnight and Christmas Day services were well-supported by the local community and visitors.

Music has always been a distinguishing feature of our worship and, expertly led by our Organist and Choirmaster, our experienced choir enhanced our worship every Sunday and led the service of Nine Lessons and Carols.

As well as preparing and leading worship on six occasions, our Worship Team (comprising seven members) organised the delivery of *Act on Poverty*, Christian Aid's six-week group discussion programme for Lent.

We are disappointed that Sunday attendances have never fully recovered after the pandemic, with children and young people now almost completely absent on Sundays. With no Sunday Club and no "through put" of young people, our Youth Group decided to disband in December. To reach out to young families, we held our first Messy Church since the pandemic with an Easter-themed event in March, and chose "caring for our planet" as the theme for a second event in November; both were well-received by those who attended.

Our Pastoral Care Team and District Elders offer loving care to members, friends and parishioners. Throughout the year, the Pastoral Care team stayed in touch with and supported members and friends who were housebound, bereaved, ill, or in distress. They also helped mark and celebrate joyful life events.

Until their recent closure we maintained strong links with three local care homes, providing worship, pastoral care and support to those residents who wished it. We plan to reach out to a new facility due to open in early 2025 with a view to offering the same. The Pastoral Care team maintained contact with several members who are resident in care homes outwith the parish. Our congregation took full advantage of fellowship opportunities, with a majority of worshippers staying for coffee and chat on Sunday. Members enjoyed many of the regular activities and events that took place in our buildings, from badminton and crafting to the annual Boys' Brigade Quiz and Chippy Night and the Walking Group's monthly adventures.

St John's-Renfield Church provides a focus and stimulus for numerous activities. Our buildings, which are open to all, act as a community centre for the parish, providing facilities most weeks for around 375 people (excluding Sunday worship attendance of approx. 70).

All sections of our Boys' Brigade Company continued to flourish as did all sections of the Guiding movement, a Carer and Toddler Group, a mother and baby fitness group, a sensory class for babies and carers, childrens' dance classes, two karate classes, and two badminton clubs. Our Pop-In Café, hosted on the first Wednesday of the month by our members for the community, welcomed around 30 guests every month. We provided regular rehearsal and performance space to two major Glasgow choirs and a professional opera company. Our Sanctuary was the venue for 7 concerts and a performance of Tosca, attracting audiences of up to 500.

We enjoy longstanding relationships with local schools, and during the year we welcomed young learners, teachers and families to our Sanctuary for their Christmas and end-of-term events.

We maintained links with St Gregory's RC Church foodbank, providing mainly cash contributions every month to support them to meet increasing demand. We raised funds for and supported the Lodging House Mission, Christian Aid, and a range of other local, national and international charities, including several with which we have longstanding relationships such as Crossreach, Glasgow the Caring City, and The Olive Tree as well as the Red Cross in Ukraine.

St John's-Renfield Church of Scotland, Glasgow

Trustees' Annual Report (cont) Year ended 31 December 2024

Achievements and Performance (cont)

We became Mission Partners with Rev Muriel Pearson of St Andrews Tiberias, supporting her in prayer and by writing to elected representatives. Members were actively involved with Glasgow Presbytery and with West End ACTS until it ceased operations in April 2024.

With the support of our Admin Assistant, our Communications Team produced 10 editions of our newsletter, The Beacon, primarily in digital format but available in print for those who required it. They also produced and arranged the local distribution of Christmas cards promoting our full schedule of Christmas services.

We updated Facebook frequently with news of upcoming events, services, church news, and the YouTube link for live-streamed services, continued to be the most popular of our social media pages. Our social media following grew by 12% on Facebook and by 10% on Instagram. Our website (www.sjrchurch.com) was kept up to date, with additions planned for inclusion early in the New Year. A review of our church Welcome Pack is planned for the same time as part of an overall approach to improving communication with the community.

As well as keeping our buildings secure, weathertight, and in good condition, our Property Committee oversaw the refurbishment of the toilets. Our Gardening Team volunteered their Thursday mornings to maintain the extensive grounds surrounding the church.

Fundraising events to support our church and other charities were well-supported and offered further welcome opportunities for fellowship among the congregation, our friends from West End Cluster churches, and the local community. Our membership reduced by 10 to 228 during the year. This was due to the deaths of five members and the transfer out of a further five members.

The Trustees wish to record their gratitude and appreciation to our staff and to everyone who volunteers to support the life and work of our church.

Plans for the future

In the coming year we plan to assess our role as the church in Kelvindale, and in doing so to help prepare for a future Ministry. We look forward to reaching out to establish and improve links with the local community and to working with West End Cluster churches to achieve our shared missional aims.

Financial Review

The detailed accounts for the year ended 31 December 2024 are on pages 9 to 17 of this report.

General Account

The General Account shows an excess of income over expenditure of £18,627. Overall ordinary income increased by £9,142 to £168,602. The main items showed offerings down by £3,819 to £102,835. Gift Aid recovery up by £523 to £25,744. There was one legacy of £20,000, a grant £3,009 and £400 from our Boys' Brigade Company received during the year. General Account expenditure increased by £2,516 during the year to £149,975. The main changes were an increase in salary costs and pulpit supply of £1,898, a reduction of £4,898 in property repair costs to £17,485. Heating and lighting increased by £4,991, Insurance by £1,046 and upkeep of grounds by £1,004. Equipment maintenance reduced by £1,211. All other costs fluctuated by no more than £1,000 each.

Major Repairs Fund

This fund received investment income of £44 and now has funds of £1,044.

Fabric Fund

We received investment income of £3,026. We also revalued our Charifund investment at the year end. This resulted in an unrealised gain of £2,312. The balance in the fund is £73,648.

St John's-Renfield Church of Scotland, Glasgow

We received investment income of £3,026. We also revalued our Charifund investment at the year end. This resulted in an unrealised gain of £2,312. The balance in the fund is £73,648

Trustees' Annual Report (cont)

Year ended 31 December 2024

Financial Review (cont)

Project Fund

We identified a need to upgrade all the church toilets to bring them up to an acceptable standard and also consider improving access to the Brotherton Hall. We have raised a further £10,095 towards the cost of this work and received a grant of £13,613. The toilets in the main building have been completed at a cost of £80,657. The fund currently stands at £11,038.

Parish Development Fund

During the year we received a legacy of £83,055 to permit us to improve our profile in the parish. We also received interest of £1,882. The fund now stands at £97,425

Investment policy and performance

We continue to hold M & G Charifund Income Units which represent 36% of our total assets. Charifund units have performed consistently over many years. Our income from the units this year amounted to £5,561 (2023: £5,283). We also hold £63,555 in the Church of Scotland Investors Deposit Fund.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately nine months expenditure including designated funds. At the year end the Church held unrestricted funds of £135,229. This is made up of £74,692 which has been designated for fabric, plus the balance on the General Account of £60,537.

The Church also held £116,181 of restricted funds which have been provided for the purposes specified in Note 15.

Risk Management

The trustees formally review the policies in place to manage the risks the Church faces at their meetings throughout the year. The trustees also evaluate risks on an ongoing basis, in response to reports received from standing and, ad hoc, committees. Where policies have been established formal documentation is in place for managing the risks.

Steps are taken to ensure the management of these risks is strengthened where necessary.

Risks include the safeguarding of children and vulnerable adults, data protection, health and safety, use of social media and financial risks.

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC012920, and is administered in accordance with the terms of the Deed of Constitution (Unitary Form), and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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 is chaired by the minister, or such other nominee as authorised, and meets seven times a year. All affairs both spiritual and temporal are the responsibility of the Kirk Session.

The Kirk Session has resolved to adopt the title of Elder Emeritus for those elders who are no longer active in the decision making of the Church.

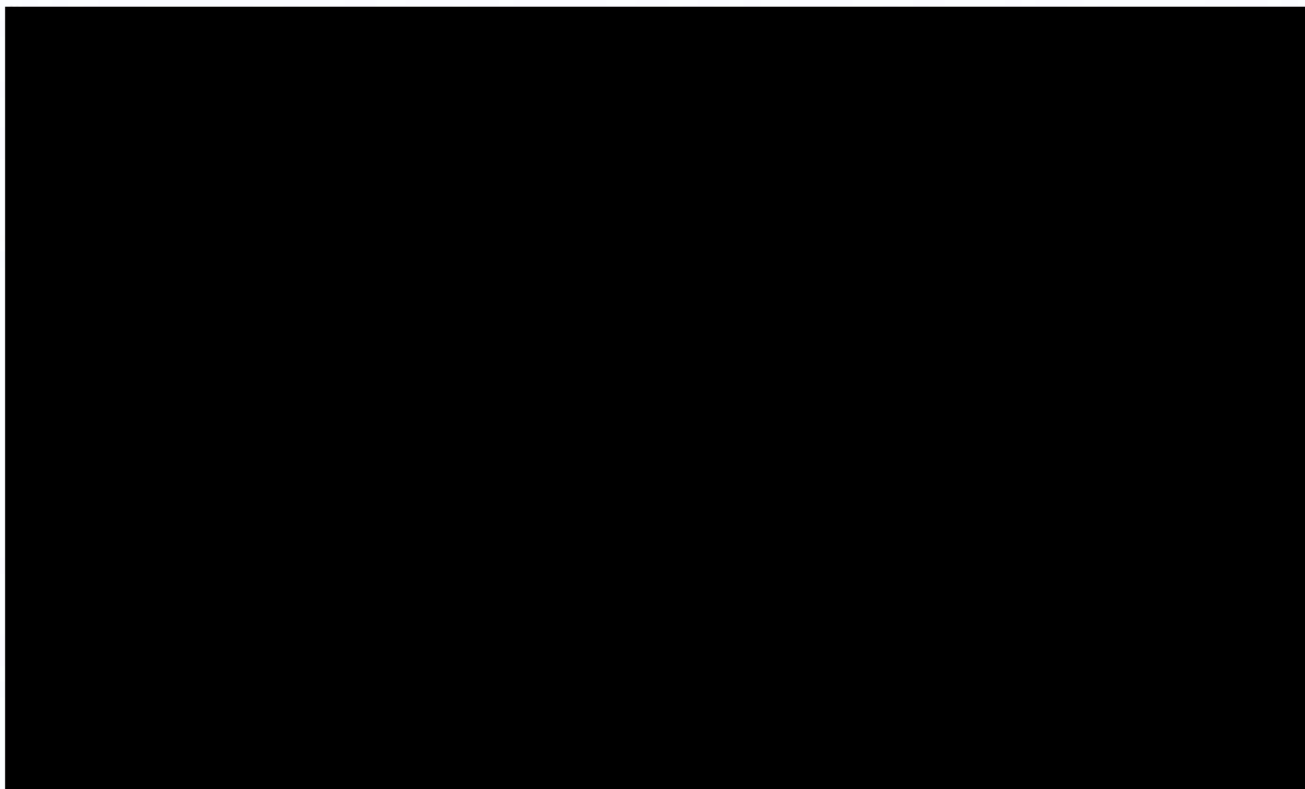
Certain responsibilities are delegated to the Finance and Property committees as appropriate. These committees report regularly to the Kirk Session at least four times a year.

St John's-Renfield Church of Scotland, Glasgow

Trustees' Annual Report (cont)

Year ended 31 December 2024

Reference and Administrative Information



Charity Name: St John's-Renfield Church of Scotland, Glasgow

Principal Office: 

Charity Registration Number: SC012920

(Church of Scotland congregation reference no: 161009)

Independent Examiner 

Bankers Bank of Scotland
Glasgow Argyle Street, PO Box 1000,
BX2 1LB

**Trustees' Annual Report (cont)
Year ended 31 December 2024**

Trustees' responsibilities statement

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 financial year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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 methods and principles in the Charities SORP 2020 (FRS 102);
- 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;
- 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 proper accounting records which 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,


Acting Session Clerk

Date: 26th. February, 2025

St John's-Renfield Church of Scotland, Glasgow

SC012920

Independent Examiner's Report to the Trustees of St John's-Renfield Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 17.

Respective responsibilities of trustees and independent 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.

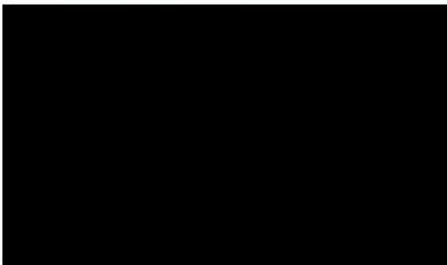
Basis of independent examiner's statement

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.



Date: : 18th. March 2025

St John's-Renfield Church of Scotland, Glasgow

Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
Income from							
Donations and legacies	1	149,259	90,771	240,030	143,556	17,575	161,131
Charitable activities	2	2,739	8,550	11,289	2,798	6,209	9,007
Other trading activities	3	11,743	0	11,743	11,853	0	11,853
Investment income	4	4,922	3,842	8,764	4,115	3,187	7,302
Other	5	3,009	13,613	16,622	0	0	0
Total income		<u>171,672</u>	<u>116,776</u>	<u>288,448</u>	<u>162,322</u>	<u>26,971</u>	<u>189,293</u>
Expenditure on							
Raising funds	6	0	0	0	0	0	0
Charitable activities		149,533	89,283	238,816	147,209	15,680	162,889
Governance costs		300	0	300	250	0	250
Total expenditure		<u>149,833</u>	<u>89,283</u>	<u>239,116</u>	<u>147,459</u>	<u>15,680</u>	<u>163,139</u>
Net income/(expenditure) before gains and losses on investments		21,839	27,493	49,332	14,863	11,291	26,154
Net gains/(losses) on investments		2,312	0	2,312	(2,134)	0	(2,134)
Net income/(expenditure) and net movement in funds		24,151	27,493	51,644	12,729	11,291	24,020
Transfers between funds		(142)	142	0	0	0	0
Net movement in funds		<u>24,009</u>	<u>27,635</u>	<u>51,644</u>	<u>12,729</u>	<u>11,291</u>	<u>24,020</u>
Reconciliation of funds:							
Total funds brought forward		111,220	88,546	199,766	98,491	77,255	175,746
Total funds carried forward		<u>135,229</u>	<u>116,181</u>	<u>251,410</u>	<u>111,220</u>	<u>88,546</u>	<u>199,766</u>

St John's-Renfield Church of Scotland, Glasgow

Balance Sheet

As at 31 December, 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total 2023
		£	£	£	£
Fixed assets					
Tangible assets	9	825	0	825	1,650
Investments	10	54,692	36,294	90,986	88,674
		<u>55,517</u>	<u>36,294</u>	<u>91,811</u>	<u>90,324</u>
Current Assets					
Debtors	11	3,009	13,614	16,623	0
COSIT Deposit Fund Account		33,555	30,000	63,555	33,555
Cash at bank and in hand		48,094	36,273	84,367	88,792
		<u>84,658</u>	<u>79,887</u>	<u>164,545</u>	<u>122,347</u>
Creditors					
Falling due within one year	12	4,946	0	4,946	12,905
Net current assets		<u>79,712</u>	<u>79,887</u>	<u>159,599</u>	<u>109,442</u>
Net assets		<u>135,229</u>	<u>116,181</u>	<u>251,410</u>	<u>199,766</u>
The funds of the charity:					
Restricted income funds	15	0	116,181	116,181	88,546
Unrestricted income funds:					
Designated funds		74,692	0	74,692	69,310
General fund		60,537	0	60,537	41,910
		<u>135,229</u>	<u>0</u>	<u>135,229</u>	<u>111,220</u>
Total charity funds		<u>135,229</u>	<u>116,181</u>	<u>251,410</u>	<u>199,766</u>

The accounts were approved by the Trustees at the meeting of the Kirk Session on 26th. February 2025
For and on behalf of the Trustees

Acting Session Clerk

Acting Treasurer

St John's-Renfield Church of Scotland, Glasgow

Accounting Policies

The significant accounting policies adopted in the preparation of the financial statements are set out below. These have been applied consistently in all years unless otherwise stated.

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention. They are presented in sterling which is the functional currency of the charity rounded to the nearest £.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The financial statements are prepared on a going concern basis which assumes the charity will continue in operational existence for a period of at least 12 months from the date of approval. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank. Dividends are recognised once the dividend has been declared and notification has been received on the dividend due.

Expenditure recognition

Expenditure is recognised once there is a constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classed under headings that aggregate all cost relating to the category. The charity is not registered for VAT, and therefore all expenditure is stated gross of irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity and include the cost of independent examination.

Tangible fixed assets

The charity holds title to the Church, halls and manse with a reversionary clause in favour of the Church of Scotland General Trustees. As a result, no value has been attached to these assets within the accounts. 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 £2,000 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

Heritable property	50 years
Fixtures, fittings and office equipment	4 years

Investments

Investments are included at fair value at the year end.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Investments are recognised as a fixed asset, as the assets are held with the intention of retaining long term, for the continued benefit of the charity in the form of investment income.

Debtors

Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt.

Cash at bank in hand

Cash at bank and in hand include cash and short term highly liquid investments with a short maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably.

Fund 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.

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.

Taxation

The charity is exempt from tax on income and gains to the extent these are applied to its charitable activities. No tax changes have arisen in the charity.

St John's-Renfield Church of Scotland, Glasgow

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

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
1 Donations and Legacies						
Offerings	102,835	5,743	108,578	106,654	6,640	113,294
Tax recovered on Gift Aid	25,744	1,398	27,142	26,267	935	27,202
Legacies	20,000	83,305	103,305	10,300	10,000	20,300
Contributions from congregational organisations	400	0	400	0	0	0
Other	280	325	605	335	0	335
	<u>149,259</u>	<u>90,771</u>	<u>240,030</u>	<u>143,556</u>	<u>17,575</u>	<u>161,131</u>
2 Income from charitable activities						
Weddings and funerals	725	0	725	600	0	600
Bonanza	0	6,337	6,337	0	5,326	5,326
Spring Fair	0	2,213	2,213	0	0	0
Coffee and coffee mornings	2,014	0	2,014	2,198	883	3,081
	<u>2,739</u>	<u>8,550</u>	<u>11,289</u>	<u>2,798</u>	<u>6,209</u>	<u>9,007</u>
3 Income from other trading activities						
Use of premises	11,743	0	11,743	11,853	0	11,853
	<u>11,743</u>	<u>0</u>	<u>11,743</u>	<u>11,853</u>	<u>0</u>	<u>11,853</u>
4 Investment income						
Dividends received	3,026	3,159	6,185	3,868	3,187	7,055
Deposit interest	1,896	683	2,579	247	0	247
	<u>4,922</u>	<u>3,842</u>	<u>8,764</u>	<u>4,115</u>	<u>3,187</u>	<u>7,302</u>
5 Other income						
Grants receivable	3,009	13,613	16,622	0	0	0
	<u>3,009</u>	<u>13,613</u>	<u>16,622</u>	<u>0</u>	<u>0</u>	<u>0</u>

St John's-Renfield Church of Scotland, Glasgow

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

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
6 Analysis of expenditure						
Raising funds						
Offering envelopes	0	0	0	0	0	0
Charitable activities						
Ministries and Mission Contribution	64,669	0	64,669	64,454	0	64,454
Presbytery and parish grouping dues	4,340	0	4,340	4,365	0	4,365
Minister's expenses	0	0	0	0	0	0
Pulpit supply	1,524	0	1,524	852	0	852
Other salary costs	22,424	0	22,424	21,198	0	21,198
Fabric repairs & maintenance	17,485	80,657	98,142	22,383	7,559	29,942
Organ and piano maintenance	1,142	0	1,142	1,014	0	1,014
Equipment and equipment maintenance	127	0	127	1,338	0	1,338
Equipment depreciation	825	0	825	825	0	825
Council tax and water charges	682	0	682	1,578	0	1,578
Heating and lighting	19,866	0	19,866	14,875	0	14,875
Insurance	11,571	0	11,571	10,525	0	10,525
Cleaning	758	0	758	367	0	367
Upkeep of grounds	1,170	0	1,170	166	0	166
Church office expenses	1,979	0	1,979	2,757	0	2,757
Choir and music expenses	572	0	572	0	0	0
Grants to congregational organisations	0	0	0	0	0	0
Other expenses	399	8,626	9,025	512	8,121	8,633
	<u>149,533</u>	<u>89,283</u>	<u>238,816</u>	<u>147,209</u>	<u>15,680</u>	<u>162,889</u>
Governance costs						
Independent Examiner's fee	300	0	300	250	0	250
	<u>300</u>	<u>0</u>	<u>300</u>	<u>250</u>	<u>0</u>	<u>250</u>
Total	<u>149,833</u>	<u>89,283</u>	<u>239,116</u>	<u>147,459</u>	<u>15,680</u>	<u>163,139</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

St John's-Renfield Church of Scotland, Glasgow

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

	2024	2023
	£	£
7 Staff costs and numbers		
Salaries and fees	22,424	21,198
Total	<u>22,424</u>	<u>21,198</u>

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

	2024	2023
Cleaner/Janitor	1	1
Organist/choirmaster	1	1
Admin assistant	1	1
	<u>3</u>	<u>3</u>

No employee had employee benefits in excess of £60,000 (2023: Nil)

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 £38,884.

8 Trustee Remuneration and Related Party Transactions

During the year no (2023: None) trustee received reimbursement of expenses incurred totalling £Nil

No trustee (2023: none) received any remuneration during the year.

No person (2023: None) related to a trustee had a personal interest in a contract or transaction entered into by the charity during the year.

During the year a total of at least £58,000 (2023: £58,000) was donated to the congregation by trustees (including tax recovered on Gift Aid).

9 Tangible Fixed Assets

Heritable property

No value has been attached to Church-owned properties as, in the opinion of the Trustees, the ultimate ownership of the property rests with The Church of Scotland General Trustees

Fixtures, fittings and equipment

At cost at 1 January, 2024	17,149	17,149
Disposals during year	0	0
Additions during year	0	0
	<u>17,149</u>	<u>17,149</u>
Accumulated depreciation		
At 1 January 2024	15,499	14,674
Disposals during year	0	0
Charge for year	825	825
At 31 December, 2024	<u>16,324</u>	<u>15,499</u>
Net book value at 31 December 2024	<u>825</u>	<u>1,650</u>

St John's-Renfield Church of Scotland, Glasgow

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

10 Investments

	2024	2023
	£	£
Market value at 31 December 2023	88,674	90,808
Unrealised gain / (loss) on revaluation	2,312	(2,134)
Market value at 31 December 2024	<u>90,986</u>	<u>88,674</u>

Investments at cost	<u>71,240</u>	<u>71,240</u>
---------------------	---------------	---------------

The following investments are held:

6,179.42 (2023: 6,179.42) Charifund Units	<u>90,986</u>	<u>88,674</u>
---	---------------	---------------

11 Debtors - Grants receivable

	<u>16,623</u>	<u>0</u>
--	---------------	----------

12 Creditors

Accruals	3,000	2,538
Other	1,946	10,367
	<u>4,946</u>	<u>12,905</u>

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Tangible assets	825	0	0	825
Investments	0	54,692	36,294	90,986
Current assets	64,658	20,000	79,887	164,545
Current liabilities	(4,946)	0	0	(4,946)
Net assets at 31 December 2024	<u>60,537</u>	<u>74,692</u>	<u>116,181</u>	<u>251,410</u>
Fixed assets	1,650	0	0	1,650
Investments	0	59,310	62,919	122,229
Current assets	53,165	10,000	25,627	88,792
Current liabilities	(12,905)	0	0	(12,905)
Net assets at 31 December 2023	<u>41,910</u>	<u>69,310</u>	<u>88,546</u>	<u>199,766</u>

14 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.

St John's-Renfield Church of Scotland, Glasgow

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

15 Movements in Funds	At 1 January		Expenditure	Gain/(loss) on		At 31 Dec
	2024	Income		investments	Transfers	2024
	£	£		£	£	£
Restricted funds						
Benevolent	6,249	277	0	0	0	6,526
Foodbank	788	5,070	(6,000)	0	142	0
Flower	1,034	1,784	(1,626)	0	0	1,192
Parish development	12,488	84,937	0	0	0	97,425
Toilet upgrade	67,987	24,708	(81,657)	0	0	11,038
	<u>88,546</u>	<u>116,776</u>	<u>(89,283)</u>	<u>0</u>	<u>142</u>	<u>116,181</u>
Unrestricted funds						
Designated fabric	68,310	3,026	0	2,312	0	73,648
Designated fund for major repairs	1,000	44	0	0	0	1,044
General	41,910	168,602	(149,833)	0	(142)	60,537
	<u>111,220</u>	<u>171,672</u>	<u>(149,833)</u>	<u>2,312</u>	<u>(142)</u>	<u>135,229</u>
Total funds	<u>199,766</u>	<u>288,448</u>	<u>(239,116)</u>	<u>2,312</u>	<u>0</u>	<u>251,410</u>

	At 1 January		Expenditure	Gain/(loss) on		At 31 Dec
	2023	Income		investments	Transfers	2023
	£	£		£	£	£
Restricted funds						
Benevolent	5,894	355	0	0	0	6,249
Foodbank	2,619	4,769	(6,600)	0	0	788
Flower	901	1,654	(1,521)	0	0	1,034
Parish development	11,988	500	0	0	0	12,488
Toilet upgrade	55,853	19,692	(7,558)	0	0	67,987
	<u>77,255</u>	<u>26,970</u>	<u>(15,679)</u>	<u>0</u>	<u>0</u>	<u>88,546</u>
Unrestricted funds						
Designated fabric	67,622	2,822	0	(2,134)	0	68,310
Designated fund for major repairs	960	40	0	0	0	1,000
General	29,909	159,460	(147,459)	0	0	41,910
	<u>98,491</u>	<u>162,322</u>	<u>(147,459)</u>	<u>(2,134)</u>	<u>0</u>	<u>111,220</u>
Total funds	<u>175,746</u>	<u>189,292</u>	<u>(163,138)</u>	<u>(2,134)</u>	<u>0</u>	<u>199,766</u>

Purposes of Restricted Funds

Benevolent fund is available to the minister for charitable payments to the needy of the parish and congregation.

Foodbank fund collects and remits donations to the local foodbank

Flower fund is a fund to provide flowers for display during services of worship and pastoral care to members and friends.

Parish development fund is available to finance development initiatives.

Toilet Upgrade fund has been established to fund toilet upgrades throughout the property.

Purposes of Designated Funds

Fabric fund represents the amounts set aside for the maintenance of the church property.

The designated fund for major repairs is an additional fund available for larger property maintenance projects

St John's-Renfield Church of Scotland, Glasgow

Notes forming part of the financial statements

for the year ended 31 December 2024

16 Collections for third parties

	2024	2023
	£	£
St Gregory's Foodbank (incl. Gift Aid)	6,000	6,600
Lodging House Mission	4,387	1,275
Olive Tree Scotland	2,476	700
Beatson Cancer Charity	2,219	0
Christian Aid	2,173	2,583
Fields of Life	1,055	0
Cancer Research	1,000	0
Young Lives vs Cancer	350	0
Red Cross in Ukraine	270	50
Crossreach	125	0
BBC Children in Need	56	75
Turkey/Syria Earthquake Appeal	0	1,000
Epilepsy Connections	0	365
Mission without Borders	0	290
	<u>20,111</u>	<u>12,938</u>

It has not been possible to fully quantify donations for others which have been made, since some members gave direct to the charities concerned.

We were able to send an extra £1,000 to the Foodbank in December over and above the £350 per month we normally give to help those families in real need over the Christmas period.

Gift Aid will also be able to be claimed direct by the charities on some of the donations listed above.

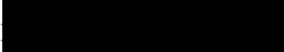
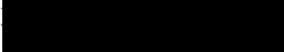
Donations in kind were also made during the year to St. Gregory's Foodbank, the Lodging House Mission and Christmas gifts for children through Glasgow, the Caring City.

17 The Low Bequest

The Church has an interest in the Low Bequest, comprising 462 units in the Church of Scotland Investment Trust. These units are retained by the Church of Scotland and neither the bequest nor the units are shown in the statement of funds.

18 Legacies and donations

We are grateful for the following legacies, grants and donations received during the year:

	£
Legacies	
Bequest from 	83,305
Bequest from 	20,000
	<u>103,305</u>
Grants receivable	
Listed Places of Worship Scheme	<u>16,623</u>