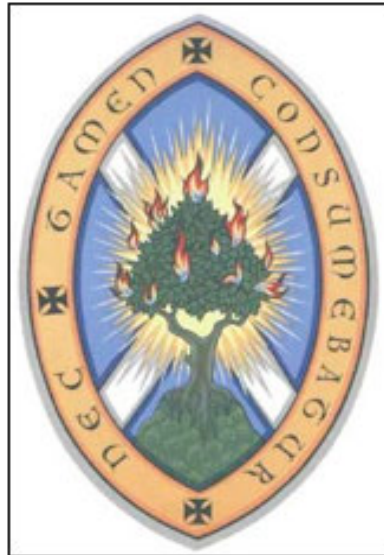


**Colston Milton Parish Church of Scotland, Glasgow**

**Report and Financial Statements**

**For the Year Ended 31 December 2024**



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Colston Milton Parish Church of Scotland, Glasgow  
Report and Accounts for the Year Ended 31 December 2024

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Reference and Administration Details

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Charity Name	Colston Milton Parish Church of Scotland, Glasgow
Charity Number	SC012939
Congregation Number	160921
Contact Address	7 Braehead Avenue Milingavie Glasgow G62 6DH

Trustees	
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Minister	
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Session Clerk	
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Church Treasurer	
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Independent Examiner	 Brett Nicholls Associates Herbert House 24 Herbert Street G20 6NB
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Bankers	Bank of Scotland Bishopbriggs (800564) PO Box 1000 BX2 1LB
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## Trustees' Annual Report

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The trustees present their Report and Accounts for the Year Ended 31 December 2024.

### Structure, Governance and Management

#### Governing Document

The church is administered in accordance with the terms of the Deed of Constitution unitary form.

#### 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 approximately 10 times a year, is responsible for spiritual affairs within the church. As there is no Congregational Board the Kirk Session also manages the financial and fabric affairs of the congregation i.e. we are a Unitary Constitution.

#### Objectives and activities

Our vision for Milton is a helpful community where all are known and feel valued; which has all we need to live well, where the good is louder than the bad and a new song is being sung.

Our purpose, the part we have to play as a church is this: Anchored in a small congregation that enjoys coming together, we seize opportunities to affirm that Milton is a part of God's Creation and its people are full of gifts and talents, and are loved and valued by us and God.

This past year has been a year of growth for the congregation. There is a tangible sense of excitement, with 11 new members being welcomed which has brought great encouragement to the church, and has almost doubled our regular Sunday attendance. We look forward to welcoming more new members in 2025. We have begun to regularly use FaceBook live to broadcast the morning worship, and this reaches about 35 regular viewers. Our FaceBook page has over 1,400 followers. We have also been blessed with having Frank and Joe play from Milton Arts Project and St Augustine's RC church accompany our singing on their guitars.

We remain committed to ecumenical working, and Joe and Frank are a good example of grassroots collaboration. On Good Friday we joined with our Christian brothers and sisters in Milton to walk with the Cross in conjunction with St Augustine's RC congregation and St Andrew's Methodist. This year we began hosting a Hong Kong congregation of the Church of God in Glasgow. Further afield, we continue to pay the stipend of a minister of the Uniting Presbyterian Church of Southern Africa (UPCSA) in Zimbabwe. Through the minister we offer funeral services at no cost to all in our local community who seek a Christian funeral, and this is always appreciated greatly by local people. This year the minister conducted 37 funerals for local people. The minister is chaplain to Miltonbank Primary School and regularly attends assemblies. The minister is also an Army Reserve Chaplain and the congregation support him by encouraging him in these duties which take him out of the parish.

## **Trustees' Annual Report**

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The congregation of Colston Milton sits within the district of Milton in the North of the City of Glasgow. The parish is defined by the Church of Scotland as a Priority Area parish, meaning it sits within the poorest 5% of parishes according to the Scottish Index of Multiple Deprivation and is the third most deprived parish in Scotland. It is one of the most depressed places in Scotland, with 16% of the population prescribed medication for anxiety/depression/psychosis - significantly worse than the Scottish average. 37.5% of the population are classed as income deprived; the rates for cancer, COPD, heart disease and emergency hospital admissions are all significantly worse than the Scottish average. Over a third of the population have a long-term limiting illness. Male life expectancy is just 64.5 years old, a full ten years lower than the Scottish average. In this context just keeping any community based organisation running is an achievement and it is testimony to the commitment of the members, elders and minister and the support of the Church of Scotland that Colston Milton Parish Church continues to function.

This year Milton Arts Project, which was founded as a community arts project by the congregation 15 years ago, established itself as an independent charity on 2nd April 2024. We retain close links; MAP continues to base itself from our building and the part time community art worker post is still funded by the central church with the support of the congregation.

There is still great uncertainty over the future of our building in the Presbytery Mission Plan, nevertheless our buildings remain a real asset to the community, offering a base for our own and community activities and a visible and tangible sign of the Church's commitment to Milton. We have an urban orchard, wildlife friendly garden and courtyard. We generate approximately 3,000 kwh of clean electricity through our solar PV system. Currently we host Seniors Keep Fit, ESOL class, the Racket youth club with the Gkexperience, Capacitar Tai Chi, Laura's Milton Majorettes, MAP guitar class, Boys' Brigade and Girls' Association, and the Hong Kong Church, as well as a permanent office and recording studio for MAP.

## **Financial Review**

The ordinary Income for 2024 was £29,391, excluding restricted funding of £49,773 and fabric fund income of £2,242. This compares to £42,124 ordinary income in 2023, excluding £12,062 restricted funding and fabric fund income of £1,763.

Total expenditure increased from £56,667 in 2023 to £70,173 in 2024.

The general fund showed a surplus, including transfers, of £4,601 (2023: £10,003), resulting in unrestricted free reserves of £36,423 at 31 December 2024 (2023: £31,822).

## **Reserves Policy**

It is the policy of the charity to maintain unrestricted, free reserves at a level equivalent to three months running costs. Based on the year ended 31 December 2024, three month's ordinary expenditure amounts to £17,543. At 31 December 2024, the charity held unrestricted reserves of £36,423. The trustees are therefore satisfied that the policy is being met and funds held in excess of this will be reinvested into the charity.

There are also £72,526 funds held by the Church of Scotland General Trustees which were gained from the sale of church property in 2005. These funds are not part of the Church's accounts and are described under note 7.

## Trustees' Annual Report

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### Statement of Trustee Responsibility

The members of the Kirk Session 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.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

A large black rectangular box redacting the signature of the trustee.

Date: 30/04/2025

Independent Examiner's Report

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Report to the trustees/members of	Colston Milton Parish Church of Scotland, Glasgow
Registered charity number	SC012939
Accounts of the charity for the period	1 January 2024 to 31 December 2024
Set out on pages	8 - 13

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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. 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, no matter has come to my attention:

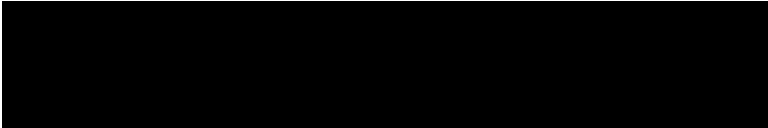
1. Which gives me reasonable cause to believe that in any material respect the requirements to:

- keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations,  
and

- prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Fellow of Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House, 24 Herbert Street, G20 6NB

Colston Milton Parish Church of Scotland, Glasgow  
Report and Accounts for the Year Ended 31 December 2024

Receipts and Payments Account

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	2023 Total £
<b>Receipts</b>	<i>Notes</i>					
<i>Voluntary Income</i>						
WFO Scheme		7,078	-	-	7,078	6,617
Open Plate		4,259	-	-	4,259	3,201
Funerals		3,773	-	-	3,773	4,817
Donations		5,092	2,623	-	7,715	8,923
Grants	4	-	46,550	-	46,550	9,600
Gift Aid		5,613	-	-	5,613	-
Hall Use		3,331	-	-	3,331	2,130
Renewable Energy		219	-	-	219	1,037
Fabric Fund Transfer		-	-	-	-	15,999
Milton Arts Project		-	-	-	-	1,262
Benevolent Funds		-	600	-	600	
Other		26	-	-	26	600
<i>Investment Income</i>						
Levinson Bequest Dividend		-	-	1,731	1,731	630
Investment Gain		-	-	511	511	1,133
		29,391	49,773	2,242	81,406	55,949
<b>Payments</b>						
<i>Church Activities</i>						
Independent Examination		840	-	-	840	840
Ministry and Mission		4,755	-	-	4,755	5,340
Worship and Outreach		-	1,677	-	1,677	1,015
Church Insurance		1,677	-	-	1,677	1,626
Staff Costs		1,173	-	-	1,173	858
Repairs, Maintenance & Capital Exp		4,892	20,000	-	24,892	18,102
Heat, Light and Power		2,473	273	-	2,746	3,572
Minister Expense - Council Tax		2,631	-	-	2,631	2,515
Zimbabwe		-	3,327	-	3,327	600
Other expenses		-	-	-	-	637
Levinson bequest dividend transfer		-	-	1,731	1,731	630
Benevolent costs		-	-	-	-	5,223
<i>Project Costs</i>						
Milton Arts Project		-	18,096	-	18,096	15,719
Transfer to Milton Arts Project Charity		-	6,628	-	6,628	-
		18,441	50,001	1,731	70,173	56,677
<b>Total Payments</b>		<b>18,441</b>	<b>50,001</b>	<b>1,731</b>	<b>70,173</b>	<b>56,677</b>
<b>Net Receipts/-Payments</b>		<b>10,950</b>	<b>(228)</b>	<b>511</b>	<b>11,233</b>	<b>(728)</b>



Colston Milton Parish Church of Scotland, Glasgow  
Report and Accounts for the Year Ended 31 December 2024

Receipts and Payments Account - Continued

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Endowment Funds £</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
<i>Transfers Between Funds</i>	(6,349)	6,349	-	-	-
Net Surplus/-Deficit for the Year	4,601	6,121	511	11,233	(728)
<i>Funds Brought Forward</i>	31,822	4,479	14,899	51,200	51,928
<b>Funds Carried Forward</b>	<b>£36,423</b>	<b>£10,600</b>	<b>£15,410</b>	<b>£62,433</b>	<b>£51,200</b>

The notes on pages 11 to 13 form an integral part of these accounts.

Colston Milton Parish Church of Scotland, Glasgow  
Report and Accounts for the Year Ended 31 December 2024

Statement of Balances

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Endowment Funds</i>	<i>Total Funds £</i>	<i>2023 Total £</i>
Balances Brought Forward 1 Jan 2024	31,822	4,479	14,899	51,200	51,978
<i>Annual Movement - Excess of Receipts/-Payments</i>	<i>4,601</i>	<i>6,121</i>	<i>511</i>	<i>11,233</i>	<i>(728)</i>
Closing Cash and Bank Balances	<b>36,423</b>	<b>10,600</b>	<b>15,410</b>	<b>62,433</b>	<b>51,200</b>

The bank and deposit account balances at 31 December 2024 are made up:	<b>2024</b>	<b>2023</b>
Church current account	47,171	26,524
Milton Arts Project current account	-	9,924
Levinson - Account held with Investors Trust	15,263	14,752
Total	<b>62,433</b>	<b>51,200</b>

Other funds held by Church of Scotland Investors Trust on behalf of the Church (Note 7)

Investments at Market Value	<u>72,526</u>	<u>69,178</u>
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Signed on behalf of the trustees:



Date: 25/04/2025

## Notes to the Accounts

### 1. General Information

Colston Milton Parish Church of Scotland, Glasgow ("the charity") is an unincorporated charity and governed by its constitution. It was registered as a charity in Scotland (registered number SC012939) on 8 April 1971. Its registered address is 7 Braehead Avenue, Milngavie, Glasgow, G62 6DH.

### 2. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance 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.

### 3. Movement in Funds

	<i>1 Jan 2024</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>31 Dec 24</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Unrestricted Funds</b>					
General Fund	31,822	29,391	18,441	(6,349)	36,423
<b>Restricted Funds</b>					
Milton Arts Project:					
- General	46,179	14,800	7,986	(52,993)	-
- Reserve	4,420	-	-	(4,420)	-
- Events	(12,915)	-	130	13,045	-
- Film	1,913	-	-	(1,913)	-
- The Racket	(3,418)	-	-	3,418	-
- Recording Studio	(13,877)	-	11,305	25,182	-
- Music	(18,623)	-	5,303	23,926	-
	3,679	14,800	24,724	6,245	-
GCVS	-	1,750	1,750	-	-
Napier Fund	-	10,000	-	-	10,000
National Lottery	-	20,000	20,000	-	-
Zimbabwe	600	2,623	3,327	104	-
Orchard Project Grant	200	-	200	-	-
Benevolent Fund	-	600	-	-	600
	4,479	49,773	50,001	6,349	10,600
<b>Endowment Fund</b>					
Levinson Bequest Fund	14,899	2,242	1,731	-	15,410
<b>Total Funds</b>	<b>51,200</b>	<b>81,406</b>	<b>70,173</b>	<b>-</b>	<b>62,433</b>

Notes to the Accounts

Purpose of Funds:

**Milton Arts Project (Restricted Fund)**

Milton Arts Project was an initiative of Colston Milton Parish Church, setup in 2010. MAP is a community arts project, which exists to help develop the full potential of people living in Milton, North Glasgow. MAP are now a charity in their own right since April 2024. Remaining funds totalling £6,628 were paid over to the new charity SC053251 on 24/10/24.

**GCVS**

Grant received for rent and refreshments for the Tai Chi/Capacitor group

**Orchard Project Grant (Restricted Fund)**

Funding to be used toward the Orchard Project event

**Napier Fund**

Funding to be used for repairs to the church building

**Zimbabwe**

A donation to support a ministry in Zimbabwe.

**National Lottery**

Funding provided for refurbishment of the Kitchen.

**Benevolent Fund**

Funds to be issued to support people within the community

**Levinson Bequest Fund (Endowment Fund)**

This fund receives income from the Endowment Fund and provides funds to any member of the Congregation studying medicine or divinity.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>4. Grants</b>					
Napier Fund	-	10,000	-	10,000	-
Bellahouston Bequest	-	4,000	-	4,000	-
Baird Trust	-	8,000	-	8,000	-
Ferguson Bequest	-	2,000	-	2,000	-
Corra Foundation	-	-	-	-	1,000
Faith in Community Scotland	-	-	-	-	600
National Lottery	-	20,000	-	20,000	-
GCVS	-	1,750	-	1,750	-
Robertson Trust	-	800	-	800	8,000
	-	46,550	-	46,550	9,600

## Notes to the Accounts

### 5. Trustee Remuneration and Related Party Transactions

During the year four trustees donated a total of £6,906 to the charity (2023: £6,636).  
No trustee received any remuneration (2023: nil).

### 6. Minister's Stipend

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and housing 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. Investments - Funds Held with Church of Scotland General Trustees (At market values)

	Market Value 1 Jan 2024	Receipts	Disposals	Gain/(Loss)	Market Value 31 Dec 2024
<i>Endowment Funds</i>	£	£	£	£	£
Fabric Fund	43,949	-	-	-	43,949
Levinson Bequest Fund	22,609	-	-	1,572	24,181
	66,558	-	-	1,572	68,130

These funds are invested with the Church of Scotland Investors Trust

	2024 £	2023 £
<b>Capital Account</b>		
Consolidated Fabric Fund (160921-56)	43,949	43,949
Growth Fund - Levinson Bequest (160921)	17,545	16,033
Income Fund - Levinson Bequest (160921)	6,636	6,576
	68,130	66,558
<b>Revenue Account</b>		
Consolidated Fabric Fund (160921-50)	4,396	2,620
<b>Total</b>	72,526	69,178

These funds are held on our behalf by the General Trustees following the sale of one of our buildings some years ago. The Capital funds may be used towards the cost of any new build in the future.

The figures in the note above have been restated from 2023 due to the consolidated fabric fund being included twice.