

Shawlands Trinity Church of Scotland: Glasgow

Report and Accounts

for the year ended 31 December 2024

Congregation No: 161061

Charity No: SC012969

Shawlands Trinity Church of Scotland: Glasgow
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for the year ended 31 December 2024

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Shawlands Trinity Church of Scotland: Glasgow
Trustees' Report
for the 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 note 1 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 (FRS 102) (effective 1 January 2019).

Objectives and Activities

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

Our statement of identity as Shawlands Trinity reads as follows:

Shawlands Trinity Church of Scotland: Glasgow serving God and the community of Shawlands.

We are a friendly group of people, living out the love of Jesus in daily life through caring, encouragement and acceptance of all, where people find encouragement and support, grow in faith and compassion and in which our fellowship embraces and attracts people of all ages, genders, abilities, races and sexual orientation.

Our mission is to reach out to our surrounding community with compassion and care. We have created a building that is open and welcoming to the people of Shawlands. We hope that they may find the church to be a place where they can experience acceptance, enjoyment and care.

We are a congregation who loves God and try our very best to live by the teachings and example of Jesus Christ.

Sunday services are held at 11.30a.m. with young people meeting during the morning service. Communion services are held quarterly in March, June, September and December. Bible Study takes place on Wednesday evenings with alternate weeks by Zoom. Weekly meditation is held on Wednesday at lunchtime. Other activities include Family Services and extra services at Easter and Christmas. There is a Worship Group, which meets once a month, made up of church members who have been trained to conduct morning worship as required.

Groups which meet in the Church premises are Ladybirds, 2 Brownie Packs, Guides, 2 Badminton Groups, AA, Yoga, Boys' Brigade, 2 Toddler Groups, Cocaine Anonymous and Dance Class, meeting weekly. An after-school club meets for five afternoons a week during term time.

The Warm Café meets every Tuesday from 10 a.m. to 12.00 noon. This has proved to be popular with members and is also regularly attended by people from the community.

For several years the church has taken on responsibility for the Poppy Scotland Appeal collection for the G41 Post Code area.

Shawlands Trinity Church of Scotland: Glasgow
Trustees' Report
for the year ended 31 December 2024

Achievements and Performance

We have been fortunate to have had an Assistant Minister for most of the year, shared with Langside Parish Church, with whom we entered a linkage in October 2024.

Financial Review

Overall income was £117,232 (2023 - £95,096) which shows an increase of £22,136, while expenditure was £99,443 (2023 - £89,955) which showed an increase of £9,488. This resulted in a surplus for the year of £17,789 (2023 - £5,141). Full details can be seen in notes 1 to 6.

Risk Management

The Church Roll on 31 December was 133. The membership is an aging one as in most Churches. It is hoped that the situation will improve once a new Minister is appointed.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 6 to 12 months expenditure including designated funds. At the year end the church held unrestricted funds of £184,195 of which £37,426 had been designated for the Fabric Fund and £91,089 for the Outreach fund. The balance in the General fund stood at £49,338 which is considered satisfactory in the uncertain times arising from the potential changes we may face as a result of the new Presbytery Plan.

The church also held £200 of endowment funds which have been provided for the purposes specified in Note 14.

Structure, Governance and Management

The congregation is a registered charity, number SC012969 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.

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.

Shawlands Trinity Church of Scotland: Glasgow
Trustees' Report
for the year ended 31 December 2024

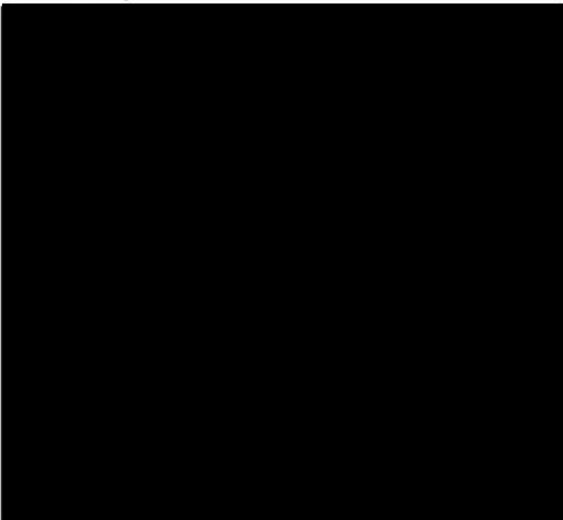
Reference and Administrative Information

Charity No: SC012969
Congregation No: 161061

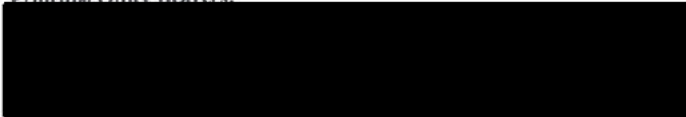
Trustees

 Interim Moderator with effect from 01/01/2022

The following served on the Kirk Session during the year:



Principal Office Bearers:



Principal Office
Shawlands Trinity Church
5 Moss-side Road
Glasgow
G41 3 TP

Shawlands Trinity Church of Scotland: Glasgow
Trustees' Report
for the year ended 31 December 2024

Independent Examiner

Azets Audit Services
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Bankers

Bank of Scotland
56-60 Kilmarnock Road
Glasgow
G41 3NN

Trustees' Responsibilities in Relation to the Financial Statements

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 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 method and principles in the applicable Charities SORP;
- make judgements 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. 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 on 25/3/25 and signed on their behalf by a member of the Session Clerk Team.

 Session Clerk Team

Shawlands Trinity Church of Scotland: Glasgow for the year ended 31 December 2024

Independent Examiner's Report to the Trustees of Shawlands Trinity Church of Scotland: Glasgow

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (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.


Azets Audit Services
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Date: 27/3/25

Shawlands Trinity Church of Scotland: Glasgow
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted Funds	Endowment Funds	Total	Unrestricted Funds	Endowment Funds	Total
	Note	2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income and endowments from:							
Donations & legacies	1	61,423	-	61,423	59,451	-	59,451
Charitable activities	2	994	-	994	1,622	-	1,622
Other trading activities	3	29,214	-	29,214	29,711	-	29,711
Investment Income	4	1,951	-	1,951	95	-	95
Other	5	23,650	-	23,650	4,217	-	4,217
Total		117,232	-	117,232	95,096	-	95,096
Expenditure on:							
Raising funds	6	116	-	116	156	-	156
Charitable activities	6	99,327	-	99,327	89,799	-	89,799
Total expenditure		99,443	-	99,443	89,955	-	89,955
Net income/(expenditure)		17,789	-	17,789	5,141	-	5,141
Other recognised gains/(losses):							
Other gains/(losses)		-	-	-	-	-	-
Net movement in funds		17,789	-	17,789	5,141	-	5,141
Reconciliation of funds:							
Total funds brought forward		166,406	200	166,606	161,265	200	161,465
Total funds carried forward	12	184,195	200	184,395	166,406	200	166,606

The notes form part of these financial statements.

Shawlands Trinity Church of Scotland: Glasgow
Balance Sheet as at 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets:						
Tangible assets	9	6,333	-	-	6,333	411
Total Fixed Assets		<u>6,333</u>	<u>-</u>	<u>-</u>	<u>6,333</u>	<u>411</u>
Current Assets						
Debtors	10	5,914	-	-	5,914	13,227
Cash at bank and in hand		173,496	-	200	173,696	154,165
Organisations' funds		1,418	-	-	1,418	1,731
Total Current Assets		<u>180,828</u>	<u>-</u>	<u>200</u>	<u>181,028</u>	<u>169,123</u>
Liabilities						
Creditors falling due within one year	11	2,966	-	-	2,966	2,928
Net Current Assets		<u>177,862</u>	<u>-</u>	<u>200</u>	<u>178,062</u>	<u>166,195</u>
Net Assets		<u>184,195</u>	<u>-</u>	<u>200</u>	<u>184,395</u>	<u>166,606</u>
The funds of the charity:						
Unrestricted income funds		184,195	-	-	184,195	166,406
Restricted income funds		-	-	-	-	-
Endowment funds		-	-	200	200	200
Total charity funds	12	<u>184,195</u>	<u>-</u>	<u>200</u>	<u>184,395</u>	<u>166,606</u>

The accounts were approved by the trustees on 25/3/25 and signed on their behalf by:

 Session Clerk Team

 Treasurer

The notes form part of these financial statements.

Shawlands Trinity Church of Scotland: Glasgow

Year ended 31 December 2024

Accounting Policies

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 preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue for the foreseeable future and therefore have adopted the going concern basis in preparing these Financial statements.

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.

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 charity's objects. 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. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of interest paid or payable by the bank. Dividends on investments are recognised once the dividend has been declared and notification has been received of the dividend due.

On receipt, donated professional services and donated facilities are recognised as income on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Shawlands Trinity Church of Scotland: Glasgow

Year ended 31 December 2024

Accounting Policies

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

The Charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church buildings, comprising the Church and halls, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. 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 other fixed assets costing in excess of £1,000 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 assets over their estimated useful lives, as follows:

Fixtures, fittings and equipment - 4 years

Taxation

Shawlands Trinity Church of Scotland: Glasgow is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Shawlands Trinity Church of Scotland: Glasgow
Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
1 Donations and Legacies						
Offerings	40,964	-	40,964	38,809	-	38,809
Tax Recovered on Gift Aid and GASDS	11,989	-	11,989	9,602	-	9,602
Donations	2,780	-	2,780	4,296	-	4,296
Organisations' income	1,691	-	1,691	2,069	-	2,069
Open collections	3,975	-	3,975	4,031	-	4,031
Miscellaneous income	24	-	24	644	-	644
	<u>61,423</u>	<u>-</u>	<u>61,423</u>	<u>59,451</u>	<u>-</u>	<u>59,451</u>
2 Income from Charitable activities						
Weddings and funerals	200	-	200	650	-	650
Coffee mornings and social events	794	-	794	922	-	922
Special fundraising	-	-	-	50	-	50
	<u>994</u>	<u>-</u>	<u>994</u>	<u>1,622</u>	<u>-</u>	<u>1,622</u>
3 Income from other trading activities						
Use of premises	17,255	-	17,255	18,338	-	18,338
Rental income	11,959	-	11,959	11,373	-	11,373
	<u>29,214</u>	<u>-</u>	<u>29,214</u>	<u>29,711</u>	<u>-</u>	<u>29,711</u>
4 Investment income						
Deposit interest	1,951	-	1,951	95	-	95
	<u>1,951</u>	<u>-</u>	<u>1,951</u>	<u>95</u>	<u>-</u>	<u>95</u>
5 Other Income						
Drawn down from General Trustees	23,650	-	23,650	4,217	-	4,217
	<u>23,650</u>	<u>-</u>	<u>23,650</u>	<u>4,217</u>	<u>-</u>	<u>4,217</u>

Shawlands Trinity Church of Scotland: Glasgow
Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	116	-	116	156	-	156
	<u>116</u>	<u>-</u>	<u>116</u>	<u>156</u>	<u>-</u>	<u>156</u>
Charitable Activities						
Giving to Grow (formerly Ministries & mission allocation)	33,341	-	33,341	36,840	-	36,840
Presbytery Dues	4,547	-	4,547	2,426	-	2,426
Minister's Expenses	790	-	790	484	-	484
Pulpit Supply	510	-	510	200	-	200
Other Salary Costs	3,376	-	3,376	5,762	-	5,762
Repairs & Maintenance	19,991	-	19,991	11,168	-	11,168
Insurance	7,471	-	7,471	5,488	-	5,488
Heating and lighting	14,613	-	14,613	7,611	-	7,611
Cleaning & Caretaking	3,542	-	3,542	3,311	-	3,311
Maintenance of Grounds	741	-	741	870	-	870
Church Office Expenses	1,872	-	1,872	859	-	859
Organ & Music Expenses	574	-	574	615	-	615
Locum Costs	2,001	-	2,001	6,682	-	6,682
Benevolence	220	-	220	87	-	87
Organisations' Expenses	2,004	-	2,004	2,095	-	2,095
Independent Examiner	2,220	-	2,220	2,100	-	2,100
Other expenses	1,514	-	1,514	3,201	-	3,201
	<u>99,327</u>	<u>-</u>	<u>99,327</u>	<u>89,799</u>	<u>-</u>	<u>89,799</u>
Total	<u>99,443</u>	<u>-</u>	<u>99,443</u>	<u>89,955</u>	<u>-</u>	<u>89,955</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.

Shawlands Trinity Church of Scotland: Glasgow
Notes forming part of the financial statements
for the year ended 31 December 2024

7 Staff costs and numbers

Total salary payments made during the year were £3,376 (2023: £5,762) in respect of Organist for Church services. (The figure for 2023 includes payment to the youth worker at the start of that year.)

Average staff number in the year was 1 (2023: 1).

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. 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.

8 Trustee Remuneration and Related Party Transactions

During the year, no trustee received reimbursement of expenses (2023: £484, the minister).

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

During the year a total of £17,640 was donated to the congregation by trustees (2023: £12,030).

9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
	£	£	£
Cost/valuation			
At 1 January 2024	-	903	903
Additions	-	6,926	6,926
Disposals	-	-	-
At 31 December 2024	-	7,829	7,829
Accumulated Depreciation			
At 1 January 2024	-	492	492
Charge for year	-	1,004	1,004
Eliminated on Disposals	-	-	-
At 31 December 2024	-	1,496	1,496
Net Book Value			
At 31 December 2024	-	6,333	6,333
At 31 December 2023	-	411	411

Shawlands Trinity Church of Scotland: Glasgow
Notes forming part of the financial statements
for the year ended 31 December 2024

10 Debtors	2024	2023
	£	£
Gift Aid Tax Refund Due	5,914	10,227
Other Debtors	-	3,000
	<u>5,914</u>	<u>13,227</u>

11 Creditors falling due within one year	2024	2023
	£	£
Accruals	2,840	2,810
Social Security	126	118
	<u>2,966</u>	<u>2,928</u>

12 Analysis of Net Assets Among Funds

	General Fund	Designated Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets	6,333	-	-	6,333
Current Assets	45,971	134,857	200	181,028
Current Liabilities	(2,966)	-	-	(2,966)
Net assets at 31 December 2024	<u>49,338</u>	<u>134,857</u>	<u>200</u>	<u>184,395</u>

Analysis of Funds for previous year

	General Fund	Designated Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets	411	-	-	411
Current Assets	38,064	130,860	200	169,124
Current Liabilities	(2,928)	-	-	(2,928)
Net assets at 31 December 2023	<u>35,547</u>	<u>130,860</u>	<u>200</u>	<u>166,607</u>

13 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.

14 Movement in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Other Gains/ (Losses) £	Transfers £	At 31 December 2024 £
Endowment funds						
JHM Scott	200	-	-	-	-	200
	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
Unrestricted funds						
General Fund	35,547	89,160	(75,409)	-	40	49,338
Choir Music Fund	275	-	-	-	-	275
Moiria McKie Legacy (Sunday School)	2,612	-	-	-	-	2,612
Benevolent Fund	1,277	-	(220)	-	-	1,057
Outreach Fund	89,138	1,951	-	-	-	91,089
Fabric Fund	35,626	23,650	(21,810)	-	(40)	37,426
Warm Café Fund	200	-	-	-	-	200
Heating Fund	-	780	-	-	-	780
Organisations' Funds	1,731	1,691	(2,004)	-	-	1,418
	<u>166,406</u>	<u>117,232</u>	<u>(99,443)</u>	<u>-</u>	<u>-</u>	<u>184,195</u>
Total funds	<u>166,606</u>	<u>117,232</u>	<u>(99,443)</u>	<u>-</u>	<u>-</u>	<u>184,395</u>

Shawlands Trinity Church of Scotland: Glasgow

Notes forming part of the financial statements

for the year ended 31 December 2024

14 Movement in Funds (cont'd)

Analysis of Funds for previous year

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Other Gains/ (Losses) £	Transfers £	At 31 December 2023 £
Endowment funds						
JHM Scott	200	-	-	-	-	200
	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>
Unrestricted funds						
General Fund	79,423	85,724	(69,513)	-	(60,087)	35,547
Choir Music Fund	275	-	-	-	-	275
Moirie McKie Legacy (Sunday School)	2,612	-	-	-	-	2,612
Benevolent Fund	1,364	-	(87)	-	-	1,277
Outreach Fund	31,400	95	(2,357)	-	60,000	89,138
Fabric Fund	44,394	4,608	(13,416)	-	40	35,626
Manse Fabric Fund	40	-	-	-	(40)	-
Warm Café Fund	-	200	-	-	-	200
Heating Fund	-	2,400	(2,487)	-	87	-
Organisations' Funds	1,757	2,069	(2,095)	-	-	1,731
	<u>161,265</u>	<u>95,096</u>	<u>(89,955)</u>	<u>-</u>	<u>-</u>	<u>166,406</u>
Total funds	<u>161,465</u>	<u>95,096</u>	<u>(89,955)</u>	<u>-</u>	<u>-</u>	<u>166,606</u>

Purposes of Endowment Funds

JHM Scott: Income generated from the Endowment Funds is to be used at the discretion of the Kirk Session.

Purposes of Designated Funds

Choir Music Fund: To purchase sheet music for the choir.

Moirie McKie Legacy: To fund our work with children and young people.

Benevolent Fund: To be expended at the discretion of the Minister.

Outreach Fund: The Trustees have set aside funds for the purpose of outreach and mission in the Shawlands community over the next five years.

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Warm Café Fund: A donation from Co-operative Funeral Services to be expended on the provision of a Warm Café.

Heating Fund: To be expended on Heat and Light costs.

Organisations' Funds: Funds held by various organisations within the Church.

15 Collections for Third Parties

	2024 £	2023 £
Christian Aid	1,236	1,000
Retiral gifts	895	980
Lodging House Mission	45	-
World Day of Prayer	188	-
Erskine Hospital	130	-
	<u>2,494</u>	<u>1,980</u>

Shawlands Trinity Church of Scotland: Glasgow
Notes forming part of the financial statements
for the year ended 31 December 2024

Organisation accounts summary: including Church Flower Fund
01 January 2024 - 31 December 2024

	Opening Balance £	Income £	Total £	Expenditure £	Closing Balance £
Organisation					
Flower Fund	586	1,400	1,986	814	1,172
Sunday School	143	291	434	188	246
Other organisations no longer linked to the Church	1,002		1,002	1,002	-
	<u>1,731</u>	<u>1,691</u>	<u>2,420</u>	<u>2,004</u>	<u>1,418</u>

Shawlands Trinity Church of Scotland: Glasgow
Year ended 31 December 2024
Appendix

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

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>926,661</u>	<u>950,310</u>
Market Value of Balances at 31 December	<u>926,661</u>	<u>950,310</u>
<u>REVENUE ACCOUNT</u>		
Credit Balances held at 31 December	<u>58,099</u>	<u>11,964</u>