

Stepps Parish Church of Scotland, Stepps

Scotland · Charity number SC014212

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1953-10-07
Register	View on the OSCR register

Contact

Address	17 Whitehill Avenue Stepps Glasgow G33 6BL
Website	www.steppsparishchurch.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Advancement of religion. We undertake religious activities. Provide hall facilities for local groups e.g. Boys Brigade. We provide pastoral care to the local community. Support other charities e.g. Christian Aid by collections. Support Lodging House Mission with the provision of groceries, clothing etc. We conduct baptisms, marriages and funerals.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£75,998	£82,509	-	0
2023-12-31	£82,524	£69,382	-	1
2022-12-31	£72,513	£75,022	-	1
2021-12-31	£69,521	£65,256	-	2
2020-12-31	£93,194	£90,484	-	2

Stepps Parish Church of Scotland, Stepps

Scotland - Charity number SC014212

Accounts

The Church of Scotland

Stepps Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS YEAR ENDED 2024

Congregation No: 161053

Charity No: SC 014212

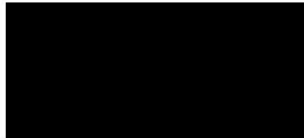
Reference and Administrative Information

Charity Name: Stepps Parish Church

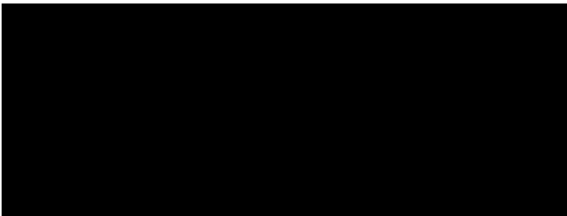
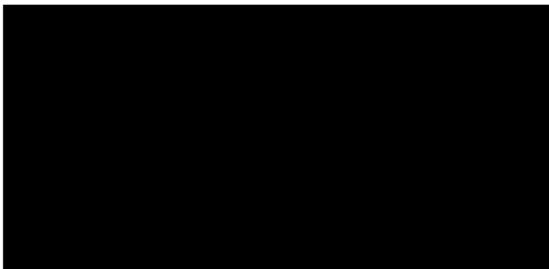
Charity Registration Number: SC014212

Congregation Reference No: 161053

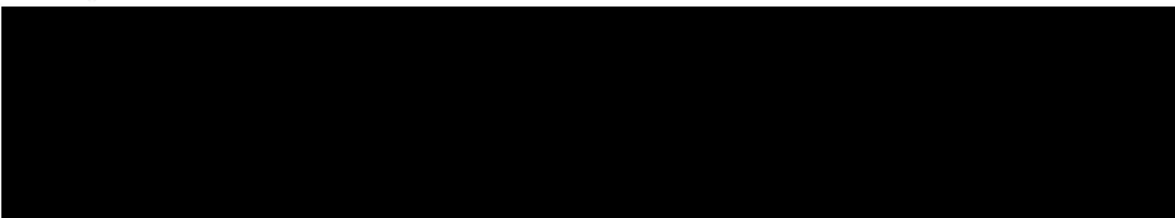
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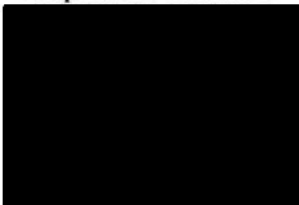
Trustees



Principal Office-bearers



Independent Examiner



Bankers

Royal Bank of Scotland,
116 Cowgate
Kirkintilloch
Glasgow
G66 1JX

Trustees' Annual Report

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 (or Deed of Constitution (Unitary Form)).

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. Whilst currently vacant, the minister, normally a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board was appointed from within the congregation and members of the congregation were invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members were then appointed at the Stated Annual Meeting to serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board chaired by a member of the board was meeting jointly with the Kirk Session until it was dissolved in April following the adoption of the Unitary Constitution. Certain responsibilities are delegated to a small Finance Team. The Kirk Session meets six times a year is responsible for spiritual affairs within the church with meetings usually held on Thursday evenings

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.

The congregation meets for worship every Sunday at 10.00am in the sanctuary, the new time following our Service of Linkage held in November. Prior to this worship was at 11.00am

Additional services of worship are held on Maundy Thursday, Good Friday, Easter Day, Remembrance Day, Christmas Eve, and Christmas Day. The sacrament of Holy Communion is normally celebrated at the full service four times per year or as a separate short service on Maundy Thursday. Baptisms, weddings, and funeral services are held as required throughout the year. The Sunday Services follow a regular pattern of worship based on the Revised Common Lectionary and praise is led by a pipe organ, a digital piano and occasionally by a small choir or soloist. Special services such as Family Services, Christian Aid, Prizegiving, Dedication, Harvest Thanksgiving, Remembrance Day and Christmas Gift and Nativity Play Services occur at different times during the year. A Sunday Club for primary school age children up to S2 meet every Sunday every week, except mid-term holidays, when the schools are in session. During the week, a variety of clubs and organisations meet regularly from September to June. These include The Boys' Brigade, Anchor Boys, Junior and Company Sections on a Monday evening, Badminton on Tuesday mornings and a weekly community Chestnut Café service on Thursdays

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

2024 saw us progress our plans to link with Garthamlock, Ruchazie and Craigend Parish Church. Much of the early months involved the administrative responsibilities in preparation for our adjustment with the sale and disposal of our manse. The sale of 112 Jackson Drive, Stepps concluded in February 2024.

Changing to the Unitary Constitution followed after a congregational vote was held in April and saw the dissolution of our congregational board with an invitation extended to our board members to consider joining the eldership. Only one board member felt the time was right to join the Kirk Session with Mr Alastair Sim being ordained as our newest elder in October.

Deacon Claire Herbert continued as our Interim Moderator until our linkage with Garthamlock, Ruchazie and Craigend Parish Church in November when Rev. Monica Michelin-Salomon was appointed as interim moderator of the linked charge. Her appointment will assist us progressing through our vacancy having now been granted permission to call a minister.

██████████ continued as Depute Session Clerk and ██████████ (Advisory Role) with both assisting on property matters and ██████████ acting as Presbytery Elder until June 2024 and succeeded by ██████████ as Bone Fide Elder. ██████████ undertook responsibility to carry out the weekly inspections and organising the essential maintenance matters relating to our vacant manse and liaised with the Law Dept through its marketing process.

██████████ led most of the Sunday services with alternative pulpit supply arranged to cover holidays / study leave or where a clash of her schedule required cover. Local retired or probationary ministry colleagues assisted as did our own worship leaders and cover included our quarterly Communion services throughout the year.

Mrs. Christine Reid our Locum stepped down as our Pastoral Locum at the end of December and was thanked for all her compassionate care and service to our elderly, housebound & vulnerable members. Prior to this she continued to undertake weekly pastoral visits and lead some thoughtful Advent Reflections attended by around six people each session.

Weekly worship attendance averaged 30-45 attendees with numbers increasing to 55 on Easter Sunday and 75 on Remembrance Sunday and 68 attending our Watchnight Service.

Special services marked WDP, Holy Week / early morning Lochside Praise service on Easter Sunday, Christian Aid week, Harvest Thanksgiving, BB Founder's Day and Advent service including an All Age Nativity service and Watchnight service with hospitality served afterwards.

Charities supported throughout the year included World Encephalitis Day, MacMillan Cancer Support, Save the Children, F.A.R.E Scotland, St. Vincent's Hospice, Aberlour Childrens Charity, Christian Aid as well as regular donations to LHM360.

Congregational news continued to be shared via our parish Prospect magazine with weekly worships live streamed each Sunday attracting on average between 15-30 views.

Our Church Halls are occupied each night generating a regular income stream for our congregation and include various children's sports clubs, advisory services, dance clubs, Mother and Baby etc. as well as a regular community councillors' surgery.

The congregation of Stepps Parish Church was formed in 1983 by the union of the two former Church of Scotland congregations in Stepps. The membership of the congregation i.e., those on the Communion Roll is currently 166 persons. However, there are estimated to be about sixty persons who are not on the Communion Roll who attend worship or the various organisations and activities every week. In normal times other special services usually have attendances ranging from 60-90 persons depending on the occasion.

The numbers in the Sunday Club remain steady with a weekly attendance of between 2 - 6. There were no weddings, six funerals and no baptisms during 2024.

Financial Review

The Trustees aim to hold reserves of approximately six months' expenditure, including designated funds. At the end of 2024, the Church held unrestricted funds of £89478 of which £9600 makes up the General fund, £3628 has been designated for fabric fund, and in addition the deficit on the General Fund is set against the overall reserves. The remaining amount of £76250 relates to the designated legacies fund. This is the balance remaining from legacies received from time to time and it is the Trustees' policy to use this fund for special projects. A sizeable donation of £10,000 donated anonymously was received for essential repairs required to restore the vestry and return to a habitable condition after water ingress rendered it out of action. Interest on the legacies fund is transferred to the General Fund at the end of each year if required, and in 2024 this amounted to £130.00

Reserves Policy

Charities are required to have a reserves policy to show that they have sufficient reserves to continue to meet their obligations and to show that excess reserves are not being held. The Trustees aim to hold reserves of approximately six months' expenditure, including designated funds. At the end of 2024, the church held unrestricted funds of £89478. Budgeted expenditure for 2024 is £80,000 meaning that a balance of around £40,000 should be held as a general reserve. By the end of 2024, the church held unrestricted funds of £89478 including £76250 in the Legacies fund which meets the policy.

The Church also held £7811 of restricted funds which have been provided for the purposes specified in Note 2.

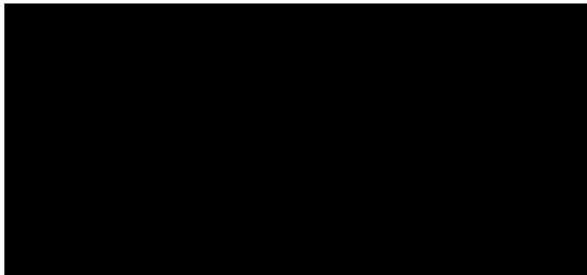
Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 as amended and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Independent Examiner's Report to the Trustees of S epps Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 7 to 11.

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.

Basis of independent examiner's statement


An 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

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be

Premier Accounting


Premier Accounting
9B Dalrymple Court
Kirkintilloch
Glasgow
G66 3AA
Date 19 June 2025

Stepps Parish Church
Receipts and Payments Account
Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Church 2024 £	Restricted Organisations 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>						
Donations	3	43,709	-	-	43,709	56,019
Legacies		2,000	-	-	2,000	-
Activities for Generating Funds		2,188	-	-	2,188	-
Bank & Deposit interest		2,719	-	-	2,719	1,918
Church Organisations		-	-	5,712	5,712	4,648
Rental of premises		18,248	-	-	18,248	17,049
Investment income		130	-	-	130	46
Grants		-	-	-	-	2,450
Other Receipts		1,291	-	-	1,291	394
		<u>70,286</u>	<u>-</u>	<u>5,712</u>	<u>75,998</u>	<u>82,524</u>
<u>Total Receipts</u>		<u>70,286</u>	<u>-</u>	<u>5,712</u>	<u>75,998</u>	<u>82,524</u>
<u>Payments</u>						
Costs of generating funds	4	-	-	-	-	-
Charitable activities		76,041	1,450	3,668	81,159	68,182
Governance costs		1,350	-	-	1,350	1,200
		<u>77,391</u>	<u>1,450</u>	<u>3,668</u>	<u>82,509</u>	<u>69,382</u>
<u>Total Payments</u>		<u>77,391</u>	<u>1,450</u>	<u>3,668</u>	<u>82,509</u>	<u>69,382</u>
Excess of R over P before transfers		<u>(7,105)</u>	<u>(1,450)</u>	<u>2,044</u>	<u>(6,511)</u>	<u>13,142</u>
Transfers		1,107	2,628	(3,735)	-	-
Excess of Receipts over Payments for the year		<u>(5,998)</u>	<u>1,178</u>	<u>(1,691)</u>	<u>(6,511)</u>	<u>13,142</u>

Stepps Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 £	Church 2024 £	Restricted Organisations 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
<u>Balances brought forward</u>					
Bank & Cash	62,181	6,633	2,978	71,792	59,824
Deposits with COSIT	33,295			33,295	32,121
	<u>95,476</u>	<u>6,633</u>	<u>2,978</u>	<u>105,087</u>	<u>91,945</u>
Movement in year:					
Excess of Receipts over Payments for the year	<u>(5,998)</u>	<u>1,178</u>	<u>(1,691)</u>	<u>(6,511)</u>	<u>13,142</u>
Balances Carried Forward					
Bank & Cash	89,478	7,811	1,287	98,576	105,087
Deposits with COSIT	54,443	7,811	1,287	63,541	71,792
	<u>35,035</u>	<u>-</u>	<u>-</u>	<u>35,035</u>	<u>33,295</u>
	<u>89,478</u>	<u>7,811</u>	<u>1,287</u>	<u>98,576</u>	<u>105,087</u>
<u>Investments at market value</u>					
(cost £)	1,006	-	-	1,006	997
<u>Assets</u>					
Gift Aid Receivable	6,764	-	-	6,764	9,224
<u>Liabilities</u>					
	-	-	-	-	-

The accounts were approved by the Kirk Session and Financial Board on 19 / 06 / 25
 For and on behalf of the Kirk Session and Financial Board



Session Clerk

Treasurer

Stepps Parish Church
Statement of Balances
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Mr Alastair Sim who is a member of the Kirk Session received £4058 for providing his services as organist during the year.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	3,628	-	-	-	3,628
Legacies Fund	74,250	2,000	-	-	76,250
General Fund	17,598	68,286	77,391	1,107	9,600
	95,476	70,286	77,391	1,107	89,478
Restricted funds					
Church Roof Fund	4,485	-	1,450	-	3,035
Chesnut Café (Bank)	2,037	-	-	2,628	4,665
Young Peoples Festival Fund	111	-	-	-	111
	6,633	-	1,450	2,628	7,811
Church Organizations					
FlowerFund	557	-	228	-	329
Friendship Club	115	-	37	-	78
Sunday Club	232	239	283	-	188
Badminton Club	-	853	75	-	78
Bible Class	908	-	-	-	908
Chesnut Café (Cash)	1,167	4,619	3,045	-	2,628
	2,978	5,712	3,668	-	3,735
Total funds	105,088	75,998	82,509	-	98,577

Unrestricted Funds

Designated Fabric Fund: The Trustees have set aside funds for the maintenance of the church organ and other items

Legacies Fund: The Trustees have retained funds received from the general legacies. These may be applied for specific projects eg. Major fabric expenditure, purchase of equipment, etc or they may be used to cover shortfalls within the General Fund. The

Restricted Funds

Church Roof Fund: This fund was established for the repair of the church roof following the theft of the lead. The balance will

Chesnut Café Fund: This fund was established for the development of the Chesnut Café.

Young Peoples Festival Fund: This fund was established to meet the costs of a young persons festival to be held in 2019.

Church Organisations' funds are donated for the purpose of the particular organisation.

	Unrestricted	Restricted		Total 2024 £	Total 2023 £
	Funds 2024 £	Church 2024 £	Organisations 2024 £		
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	5,578	-	-	5,578	5,535
Gift Aid Donations	22,178	-	-	22,178	24,806
Tax Recovered on Gift Aid Donations	9,460	-	-	9,460	7,577
Ordinary Offerings (Open Plate)	3,028	-	-	3,028	2,746
Other Offerings, Donations etc	3,466	-	-	3,466	5,355
	<u>43,709</u>	<u>-</u>	<u>-</u>	<u>43,709</u>	<u>46,019</u>
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes	-	-	-	-	-
Charitable activities					
Giving To Grow	17,530	-	-	17,530	23,997
Presbytery dues	2,481	-	-	2,481	1,144
Minister's expenses	-	-	-	-	767
Pulpit supply	5,665	-	-	5,665	300
Fabric repairs & maintenance	25,546	1,450	-	26,996	17,010
Council Tax	1,923	-	-	1,923	1,130
Heat and light	10,717	-	-	10,717	5,137
Insurance	3,273	-	-	3,273	3,008
Organ & music	5,471	-	-	5,471	4,183
Printing, stationery and postage	442	-	-	442	1,071
Phone, Internet & Web	900	-	-	900	912
Bank Charges	460	-	-	460	478
Other expenses	1,634	-	-	1,634	5,037
Church Organisations	-	-	3,668	3,668	-
	<u>76,041</u>	<u>1,450</u>	<u>3,668</u>	<u>81,159</u>	<u>64,174</u>
Governance costs					
Independent examiner's fees	1,350	-	-	1,350	1,200
Other payments					
Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>77,391</u>	<u>1,450</u>	<u>3,668</u>	<u>82,509</u>	<u>65,374</u>

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale which is related to years of service. For the year under review, the minimum stipend £31,642; Maximum Stipend in 5th and subsequent years of service -£38,884

	2024 £	2023 £
7. Collections for Third Parties		
Salvation Army (Dec Coll)	100.00	
Christian Aid	215.00	
Pancreatic Cancer Research	215.00	
BB		800.00
SAHM		200.00
MacMillan		443.00
Salvation Army		162.00
Sightsavers		200.00
	<u>530.00</u>	<u>1,805.00</u>

APPENDIX

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

<u>Stepps 161053</u>	2024	2023
<u>Consolidated Fabric Fund</u>	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>1,503</u>	<u>1,503</u>
Market Value of Balances at 31 December	<u>1,503</u>	<u>1,503</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>6,692</u>	<u>88</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>290,996</u>	<u>-</u>