

St Rollox Church of Scotland:Glasgow

Receipts and Payments Accounts

For Year Ended 31 December 2024

Congregation No: 161018

Charity No: SC015459

St Rollox Church of Scotland is a registered Scottish Charity (SC015459) and
is part of The Church of Scotland

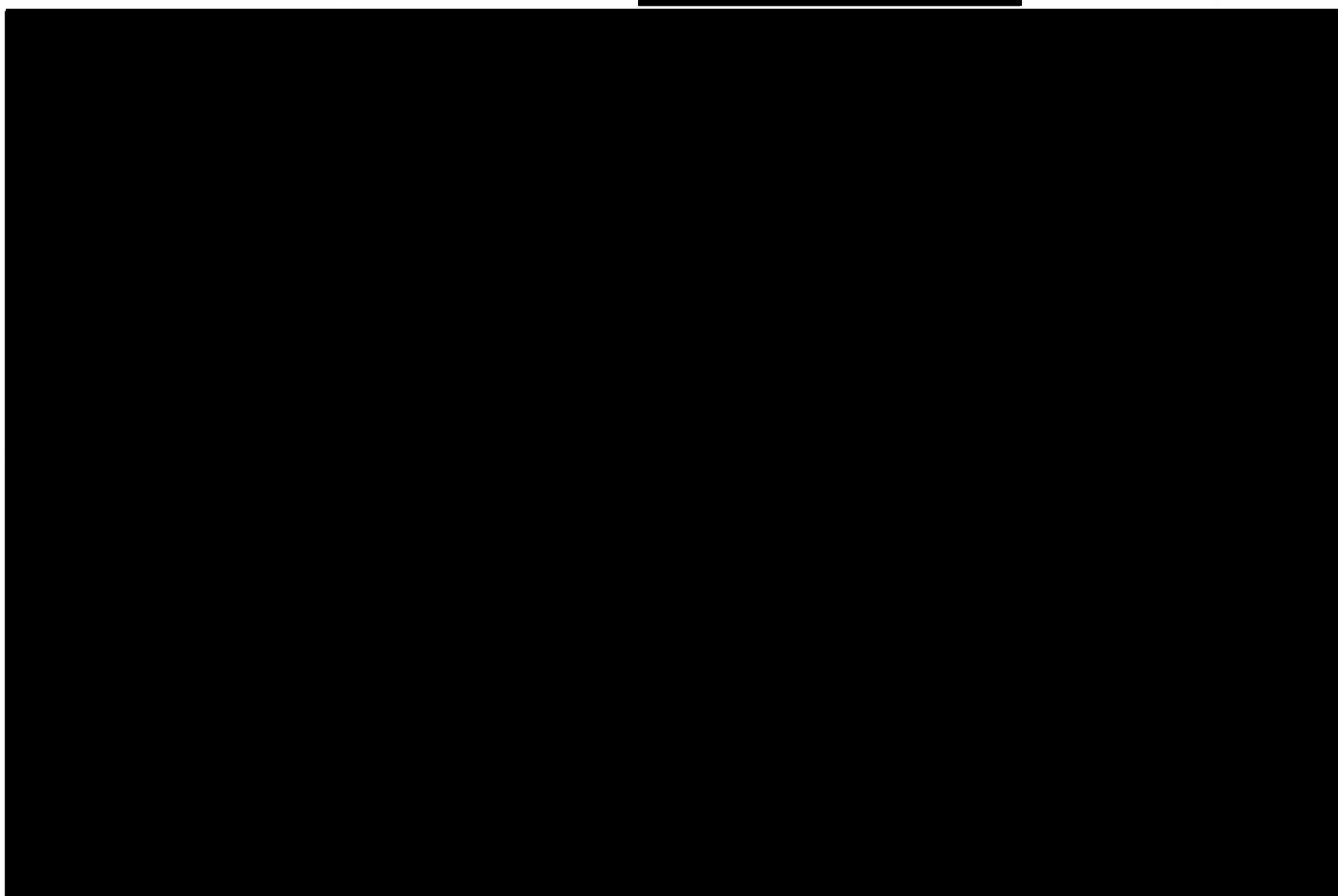
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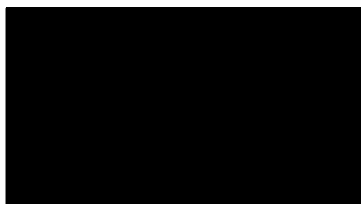
St Rollox Church of Scotland:Glasgow

Reference and Administrative Information

Charity Name:	St Rollox Church of Scotland:Glasgow
Charity Registration Number:	SC015459
Congregation Reference Number:	161018
Contact Address	



Independent Examiner



Bankers:

Virgin Money
2-4 Royal Exchange Square
Glasgow
G1 3AB

St Rollox Church of Scotland:Glasgow

Trustees' Annual Report

For the Year Ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

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.

Currently, St Rollox Church, being a vacant charge, is supported by an Interim Moderator appointed by The Presbytery of Glasgow. The Interim Moderator is a member of St Rollox Church Kirk Session for the duration of the Interim Moderatorship

The Congregational Board is appointed from within the congregation and members of the congregation are 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 are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Kirk Session, which meets normally six times a year, is responsible for spiritual affairs within the church.

The Congregational Board is responsible for the temporal affairs of the church. It is chaired by the minister or a designated member, elected from its membership, and normally meets six times in a year. Certain financial and fabric responsibilities are delegated to the Finance Teams and Property Teams as appropriate.

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.

Achievements and Performance

The Congregation has been steadfast in our weekly Sunday service attendance.

There were new members who joined the congregation in 2024. This included 6 young people and 4 adults, publicly professing their faith to take on the membership of St Rollox Church.

As a congregation, we have benefitted from the leadership and guidance of the pulpit supply with the engagement of the young people in leading praise and worship by showcasing their God given talents.

We are still going through the process of the Presbytery Mission Plan and there has been changes to the membership of Cluster 1F in terms of the different congregations.

St Rollox was also involved in the Sighthill Community Christmas Carol and tree lighting event as choirs.

Despite the uncertainties of 2024, we have witnessed the grace and mercies of God at St Rollox in 2024

Financial Review

2024 proved to be a difficult year for St Rollox Church from a financial point of view. In particular, the General Fund Year End balance showed a drop in the closing value compared with 2023 (£9150 v £12565). This was disappointing, though it is important to appreciate that we never the less met all our commitments for the year and the closing balance of £9150 is a positive position.

A brief summary analysis shows that the General Fund regular income dropped from £44894 in 2023 to £42343 in 2024.

At the same time, our costs, especially Energy Costs, increased from £39519 in 2023 to £45758 in 2024. We are subscribers to General Trustees Energy contracts which, after a 3 year fixed rate, introduced new suppliers and new rates from Sept 2023 for Electricity and from April 2024 for Gas.

Both handovers experienced difficulties and indeed our 2024 Accounts includes Electricity Charges from 2023 amounting to more than £1300 billed to us in 2024.

The Congregational Board continues to oversee the status of our Restricted Funds, each of which is meeting it's purpose.

As the costs associated with running our new building become clearer after the Covid interruption, and significantly increased contributions are demanded in 2025 from our Central Church, the Board has already planned a financial review during the 1st quarter of 2025

Reserves Policy

St Rollox Church' financial policy is to make best use of the gifts received through God's grace and goodness for the furtherance of his kingdom. Consequently, the Board has not formulated a specific 'Reserves Policy' to build up and store funds, but, mindful of any known future expense, simply applies wise and prudent application of the gifts received.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 on 15 February 2025 and signed on their behalf by:



Session Clerk

St Rollox Church of Scotland:Glasgow

SC015459

Independent Examiner's Report to the Trustees of St Rollox Church of Scotland:Glasgow

I report on the accounts of the charity for the year ended 31 December 24 which are set out on pages 6 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 (as amended).

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

An 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 9 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.

Name:

Address:

Date:

10 March 2025

St Rollox Church of Scotland:Glasgow
Charity Registration Number: SC015459
Receipts and Payments Account
Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations	38641	7533	0	46174	74619
Income from Charitable Activities	710	0	0	710	2370
Bank & Deposit interest	622	1144	0	1766	2746
	<u>39973</u>	<u>8677</u>	<u>0</u>	<u>48650</u>	<u>79735</u>
Use of premises	2370	0	0	2370	400
Grants	0	0	0	0	0
Sale of assets	0	0	0	0	0
Sale of investments	0	0	0	0	0
Other Receipts	0	0	0	0	0
<u>Total Receipts</u>	<u>42343</u>	<u>8677</u>	<u>0</u>	<u>51020</u>	<u>80135</u>
<u>Payments</u>					
Costs of generating funds	0	0	0	0	0
Charitable activities	45608	0	0	45608	39369
St Rollox Congregation New Church Build	0	3306	0	3306	5173
CPO Compensation Fund	0	979	0	979	23649
Governance costs	150	0	0	150	150
<u>Total Payments</u>	<u>45758</u>	<u>4285</u>	<u>0</u>	<u>50043</u>	<u>68341</u>
Excess of Receipts over Payments for the year before transfers	-3415	4392	0	977	11794
Transfers	0	0	0	0	0
Excess of Receipts over Payments for the year	<u>-3415</u>	<u>4392</u>	<u>0</u>	<u>977</u>	<u>11794</u>

St Rollox Church of Scotland:Glasgow

Charity Registration Number: SC015459

Statement of Balances

At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances					
Bank & deposit balances brought forward	12565	93301	0	105866	94072
Movement in year:					
Excess of Receipts over Payments for the year	-3415	4392	0	977	11794
Bank & deposit balances carried forward	9150	97693	0	106843	105866
Investments at market value	0	0	0	0	0
	0	0	0	0	0
Assets					
Gift Aid Tax Refund Receivable	6000	0	0	6000	8000
Liabilities					
Gas Systems Management	900	0	0	900	0
Emergency Lighting Maintenance	950	0	0	950	0
Total due to be Billed	1850	0	0	1850	0

The accounts were approved by the Kirk Session and Financial Board on 15 February 2025.

For and on behalf of the Kirk Session and Financial Board

[Redacted Signature Area]

Session Clerk

Treasurer

St Rollox Church of Scotland:Glasgow
Charity Registration Number: SC015459
Notes to the Accounts
Year ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

2 Trustees received reimbursement of expenses incurred on behalf of St Rollox totalling £271.01

Other than the declarations above, no trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	12565	42343	45758	0	9150
Total: Unrestricted funds	12565	42343	45758	0	9150
Restricted funds					
Outreach Development Fund through TMF	46896	8105	0	0	55001
St Rollox Congregation New Church Build Fund	43228	572	3306	0	40494
CPO Compensation Fund	3177	0	979	0	2198
Total: Restricted funds	93301	8677	4285	0	97693
Endowment funds					
Endowment Funds Income	0	0	0	0	0
	0	0	0	0	0
Total All Funds	105866	51020	50043	0	106843
Funds Represented By:					
Virgin Bank Current Account	£19,922				
Virgin Bank Charity Deposit Account	£86,921				
Total Funds All Accounts	£106,843				

Purposes of Unrestricted Funds

General Fund: This fund supports the everyday operational work of the church

Purposes of Restricted Funds

Outreach Development Fund through TMF: St Rollox Church and Torrance Parish Church have a long standing friendship and as part of this, TPC's members who donate to TPC's Mission Fund (TMF), may direct their donation to any of the TPC Mission options. Those TPC members selecting St Rollox as their choice of Outreach Support, are the donors to St Rollox of this generous annual donation. The objective for St Rollox congregation is to engage in new activities and ventures aimed at making Christ's name better known amongst our new, developing community in Sighthill.

St Rollox Congregational New Church Build Fund: This Restricted Fund has been set up to finance the fitting out of the new church building with the necessary equipment for worship, fellowship and outreach. Increasingly, the fund will also provide financial support for ongoing building maintenance and repair costs

CPO Compensation Fund: Under the terms of the CPO covering the move from No 9 to No 70 Fountainwell Road, the congregation was permitted to claim for compensation in respect of very specific costs incurred.

As these funds were unplanned in terms of our budgeting for 2023, we opted to use them to carry out long outstanding improvements to the church manse in preparation of a new ministerial appointment. A small balance remains which will be used in time

Purposes of Endowment Funds

St Rollox Church does not hold any endowment funds

3. Analysis of Receipts

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Analysis of Donations					
Gift Aid WFO	21306	0	0	21306	23373
WFO Scheme (non Gift Aid)	4269	0	0	4269	4275
Tax Recovered on Gift Aid Donations	6649	0	0	6649	5694
Tax Recovered on GASDS	1816	0	0	1816	1010
Ordinary Offerings (Open Plate)	4441	0	0	4441	5713
Gift Aid Donations	0	0	0	0	0
Weddings and Funerals	160	0	0	160	60
Other Offerings, Donations etc	0	7533	0	7533	34494
Total: Donations	38641	7533	0	46174	74619
Other Receipts					
Bank Interest	622	1144	0	1766	2746
Use of Premises	2370	0	0	2370	400
Income from Charitable Activities (NGD)	710	0	0	710	2370
Sale of assets	0	0	0	0	0
Grants	0	0	0	0	0
Other Receipts	0	0	0	0	0
Total: Other Receipts	3702	1144	0	4846	5516
Total Receipts	42343	8677	0	51020	80135

4. Analysis of Payments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Costs of generating funds					
Offering envelopes	0	0	0	0	0
Charitable activities					
Worldwide Ministries and Mission Commitment					
Giving to Grow Commitment	12523	0	0	12523	11907
Presbytery Dues	2612	0	0	2612	663
Total: Ministries and Mission Commitment	15135	0	0	15135	12570
Local Ministry Staffing Costs					
Minister's Travel Expenses	0	0	0	0	160
Pulpit Supply	6120	0	0	6120	5280
Organist	900	0	0	900	1150
Church Cleaning	2648	0	0	2648	1155
Total: Local Ministry Staffing Costs	9668	0	0	9668	7745
Church: Buildings, Services and Maintenance Costs					
Property Insurance (Church and Manse)	3268	0	0	3268	3308
Energy Supplies: Gas and Service Contract	3678	0	0	3678	1543
Energy Supplies: Electricity	5152	0	0	5152	2525
Gas Systems Management	0	0	0	0	0
Security Alarm Systems	264	0	0	264	609
Fire Alarm Maintenance and Annual Check	264	0	0	264	366
Fire Protection Equipment and Annual Check	246	0	0	246	198
Emergency Lighting Annual Maintenance and check	0	0	0	0	955
Water & Sewerage	0	0	0	0	0
Church Grounds and Gardens Maintenance	1800	0	0	1800	1800
COVID 19 Compliance Costs	0	0	0	0	0
Fabric Repairs & Maintenance	708	0	0	708	70
General Activity Running Expenses	1319	0	0	1319	1428
Total: Church Buildings Costs:	16699	0	0	16699	12802

Manse: Buildings, Services and Maintenance Costs

Security	135	0	0	135	132
Heating Service Contract	270	0	0	270	270
Energy	77	0	0	77	1565
Council Tax	0	0	0	0	-779
Property Repairs and Maintenance	0	0	0	0	0
Garden Maintenance	675	0	0	675	200
Total: Manse Buildings Costs	1157	0	0	1157	1388

Christian Outreach, Teaching and Education

Church Catering	0	0	0	0	73
Church Lunches	309	0	0	309	517
Christian Outreach	128	0	0	128	18
Sunday Clubs and Teenagers	0	0	0	0	0
Scripture Union Camps	0	0	0	0	2080
Total: Christian Outreach, Teaching and Education	437	0	0	437	2688

Christian Partnerships

	840	0	0	840	840
Total: Christian Partnerships	840	0	0	840	840

Other General Local Costs

Bank Charges	0	0	0	0	0
Printing, stationery, photocopying	0	0	0	0	0
Telephones and Broadband	913	0	0	913	826
Communication Technology & CCLI Licences	679	0	0	679	510
Church Gifts and Presentations	80	0	0	80	0
Total: Other General Local costs	1672	0	0	1672	1336

St Rollox Congregation New Church Build Fund

Furniture & Equipment	0	684	0	684	76
Annual Service and Maintenance Costs	0	510	0	510	1430
Repairs	0	2112	0	2112	3667
Total: St Rollox Congregation New Church Build Fund	0	3306	0	3306	5173

CPO Compensation Fund

Garden Maintenance	0	900	0	900	0
Security Alarm Re-connection fee	0	79	0	79	0
Community Outreach Project	0	0	0	0	858
Manse Windows	0	0	0	0	11600
Manse External Rendering	0	0	0	0	9600
Manse Roof Overhaul	0	0	0	0	930
Energy Compliance Checks and Certifications	0	0	0	0	661
Total: CPO Compensation Fund	0	979	0	979	23649

Total Charitable Activities

45,608	4,285	0	49,893	44,542
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Governance costs

Independent examiner's fees	150	0	0	150	150
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Total Payments

45,758	4,285	0	50,043	44,692
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5. 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 was £31642 and the maximum stipend in 5th and subsequent years of service was £38884

6. Unbilled Property Maintenance

The annual service and maintenance of all Gas Related Systems, including gas mainline check, main gas boiler, underfloor heating and ventilation interlock, was carried out and certified. However we have not yet been billed for the work.

The annual emergency lighting service and maintenance was commenced and we now await replacement parts to be fitted followed by the final check. Thereafter we shall be billed.

7. Furniture and Equipment

Using funds held within our New Build Fund, during 2024, we improved the facilities at the car park with parking instruction signs at a cost of £684

8. Financial Impact of Ministerial Vacancy

The congregation has been without a full time minister since August 2022, so 2024 is the second full year of operating under the Pulpit Supply process. The congregation has been delighted with the support and preaching from both PS Ministers. Nevertheless, the vacancy situation impacts many of the costs associated with running the church.

St Rollox Church of Scotland:Glasgow

Charity Registration Number: SC015459

Appendix

Year ended 31 December 2024

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

Temporary Account

Year ended 31 December	2024	2023
	£	£
Credit Balance year end		
Debit Balance year end	73,435	72,569

These costs will be met by Glasgow City Council under the CPO when the final valuations are approved by the District Valuer