

Jordanhill Parish Church of Scotland, Glasgow

**TRUSTEES' REPORT AND CONGREGATIONAL ACCOUNTS
YEAR ENDED 31 DECEMBER 2024**

Congregation No: 160954

Scottish Charity No: SC015683

Trustees' 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 on page 12 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 effective from 1 January 2019.

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 of every parish in Scotland through a territorial ministry. It cooperates with other churches in various ecumenical bodies in Scotland and beyond.

The principal service of worship in Jordanhill Parish Church is held at 10.30 a.m. on each Sunday. A midweek service is held each Wednesday morning from September to June. The Sacrament of Holy Communion is celebrated at the principal service of worship on the third Sunday of January, March and June and the last Sunday of October. In addition, Holy Communion is celebrated at major Christian festivals, such as Christmas, Holy Week and Easter.

Ecumenical services involving other local congregations from the Church of Scotland, Roman Catholic Church and Scottish Episcopal Church are held at various Christian festivals, including Advent, Christmas, Lent, Holy Week, Easter and Pentecost. The Maundy Thursday service is shared with All Saints Episcopal Church and alternates between the two churches. The Jordanhill Liturgical Choir, an ecumenical choir led by our Director of Music, plays a significant part in these services and attracts more than 20 members from various denominations. There are joint services held from time to time with our neighbouring churches Broomhill Hyndland Parish Church and Blawarthill Parish Church linked with St Columba Gaelic Church.

As part of maintaining positive community links within the parish, Jordanhill Parish Church continues to enjoy close links with Jordanhill School through chaplaincy work carried out by the minister and pupils' attendance at the church Wednesday Cafe. As a parish church, the congregation strives to provide the ordinances of religion to all within the parish who ask for them. The minister is available to conduct wedding and funeral services and is pleased to engage with parents seeking a service of baptism or blessing for their child.

The congregation employs an office administrator to ensure administrative efficiency; a part-time church officer for hall security and assistance on Sunday mornings; and a Director of Music, who leads the choirs and is responsible for the development of music generally within the church.

Trustees' Report (contd.)

Year ended 31 December 2024

Achievements and Performance

The mainstay of our congregation is the worship of God and sharing the Good News of Jesus Christ, chiefly through worship and outreach. Sunday and midweek worship has continued with its wide variety of music and exploration of the hymnbook and much of the preaching focused on the Gospel of Luke. The Director of Music continues to encourage the musical life of the congregation and direction of the choirs. The 2024 musical concert programme was well received with an eclectic mix of instrumentalists and vocalists. The worship and growth committee led evening services during Holy Week and a shared service on Maundy Thursday was hosted by our neighbours at All Saints Scottish Episcopal Church. The handbell ringers participated in a wide-ranging programme, took part in church concerts, Sunday services and Christmas worship and continue to be a valuable part of church life. We welcomed two new members by certificate of transference during the year and had several new attenders at worship. It was a delight to celebrate a baptism and two weddings and to recognise the respective contributions to the life of the church of several elders with 50 year and 30 year certificates. We ordained and admitted one new elder to the Kirk Session.

Last year saw the culmination of our organ project, including its modification to an electro-pneumatic function. Its reliability and fresh tonal notes accompanying worship have been noticeable. We have been fortunate to have hosted several meetings of the Glasgow Society of Organists.

The Kirk Session maintains the life of the congregation through its various committees. We are grateful to dedicated conveners and the willingness of members to volunteer. We have noticed, along with many other churches, the increasing average age of office bearers and are mindful of the effect this can have on all that we can do as a congregation. The church and community committee continues to arrange coffee mornings and other events to encourage the wider life of the congregation outwith Sunday worship. The worship and growth committee has trialled a new book group and study groups. The Guild has likewise maintained its regular meetings with a variety of speakers throughout the year. The pastoral care committee has invested heavily in maintaining links with our elderly and housebound members through regular visits and distribution of flowers, cards and other gifts at different times of the year. The property committee has not been idle with various projects being completed to maintain the church estate. Its diligence has helped maintain a healthy interest in renting the church halls from various groups and organisations.

The Presbytery planning process has continued apace. We noted the union of our neighbouring congregations, St David's Knightswood, Knightswood St Margaret's and Temple Anniesland and the union of Partick South and Balshagray Victoria Park. These changes have left the area in a state of flux and we have borne this in mind when considering our own cluster grouping. The Kirk Session has built upon links with Broomhill Hyndland Parish Church and Blawarthill Parish church linked with St Columba Gaelic Church. Rev Melvyn Wood retired from Blawarthill Parish Church linked with St Columba Gaelic Church and we gave thanks for his ministry. The Kirk Session has agreed to pursue a linkage proposal among Jordanhill, Blawarthill and St Columba. It has been proposed to Presbytery that this triple linkage would have 1.5 ministry posts and Broomhill Hyndland have 1. If agreed by Presbytery and concurred with by national committees, this would form the final adjustment for our cluster at this time.

This year we were the placement training base for another two ministry discernment students who have gone forward for national assessment conferences. It remains a source of pride that we can be of service to the national church in this way and encourage those exploring a vocation in ministry.

Trustees' Report (contd.)

Year ended 31 December 2024

Achievements and Performance (contd.)

We continue to be grateful to all our staff for the time that they give the congregation and the humour with which they carry out their tasks, providing help and encouragement to all our members and those who use our buildings.

Financial Review

The principal source of income during the year consisted of members' and adherents' contributions, of which 89% in value were made under the Gift Aid scheme. Contributions amounted to £109,166, a decrease of £4,990 from the total in 2023. In addition we received a substantial legacy of £10,000 from the estate of the late Iain Mann. Hall lets continued to provide us with a significant source of income, £50,421 in 2024, compared with £46,785 in 2023.

The main non-recurring item of expenditure in 2024 related to the refurbishment of the manse bathroom at a cost of £11,000. Energy costs for the church amounted to £13,490, about 55% more than in the previous year as a result of price increases. Overall we ended the year with a modest surplus in the General Fund of £481.

Risk Management

The principal risk facing the charity is the potential loss of hall let income following any damage to the church building which would render it unusable. Adequate insurance cover is in place to allow for such a loss.

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, including designated funds, of approximately six months' expenditure. At the year end the congregation held unrestricted funds of £96,440 as detailed in Note 13. The congregation also held £478,174 of restricted funds which have been provided for the purposes specified in Note 13.

Trustees' Report (contd.)

Year ended 31 December 2024

Structure, Governance and Management

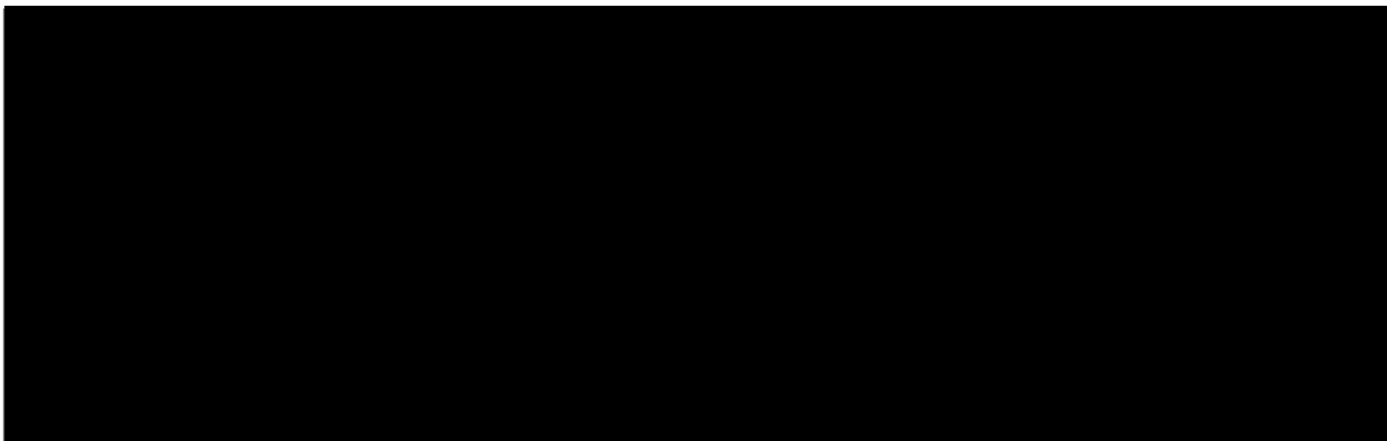
The congregation is a registered charity, number SC015683, and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. It is administered under the Deed of Constitution (Unitary Form).

Members of the Kirk Session are the charity trustees. They are elders of the church and are chosen from those members of the church who are considered to have appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session is responsible for all affairs of the congregation. Conveners of various committees covering all aspects of the running of the church report to the Kirk Session, which meets at least six times per year.

Reference and Administrative Information

Trustees

Those who served as trustees at any time from 1 January 2024 to 25 March 2025 (the date the Accounts were approved by the trustees) were as follows:



*	Admitted 13 October 2024
**	Deceased 28 February 2025

Trustees' Report (contd.)
Year ended 31 December 2024

Reference and Administrative Information (contd.)

Principal Office-bearers

Minister:
Session Clerk:
Treasurer:

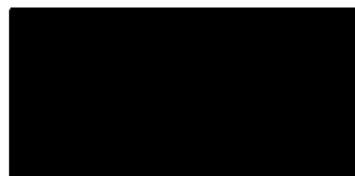


Principal Office

28 Woodend Drive
Glasgow
G13 1QT

Charity No. SC015683

Independent Examiner



Bankers

Bank of Scotland
258/262 Dumbarton Road
Glasgow
G11 6TU

Trustees' Report (contd.)

Year ended 31 December 2024

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).

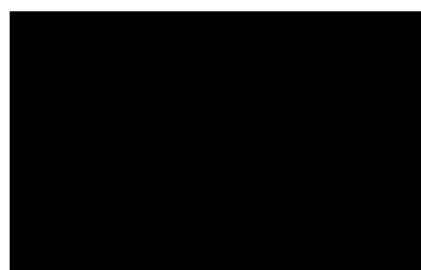
The charity trustees have decided to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and 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 are sufficient to show and explain the charity's transactions and 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 any 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



25 March 2025

Independent Examiner's Report to the Trustees of Jordanhill Parish Church of Scotland, Glasgow Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 18.

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.

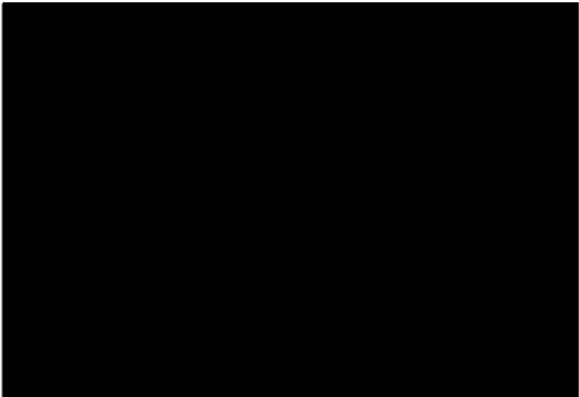
Basis of independent examiner's statement

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.



29 March 2025

Jordanhill Parish Church of Scotland, Glasgow

Statement of Financial Activities

Year ended 31 December 2024

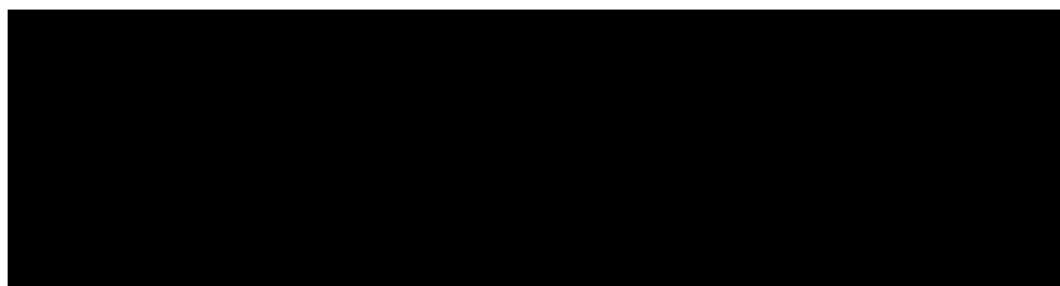
	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	1	144,228	264	144,492	141,450	393	141,843
Charitable activities	2	10,321	2,948	13,269	9,615	28,362	37,977
Other trading activities	3	50,573	-	50,573	46,785	-	46,785
Investments	4	4,513	-	4,513	4,136	-	4,136
Total income		<u>209,635</u>	<u>3,212</u>	<u>212,847</u>	<u>201,986</u>	<u>28,755</u>	<u>230,741</u>
Expenditure on:							
Raising funds	5	(58)	-	(58)	-	-	-
Charitable activities	5	(213,709)	(179)	(213,888)	(223,300)	(49,765)	(273,065)
Total expenditure		<u>(213,767)</u>	<u>(179)</u>	<u>(213,946)</u>	<u>(223,300)</u>	<u>(49,765)</u>	<u>(273,065)</u>
Net income / expenditure		<u>(4,132)</u>	<u>3,033</u>	<u>(1,099)</u>	<u>(21,314)</u>	<u>(21,010)</u>	<u>(42,324)</u>
Transfers between funds		2,948	(2,948)	-	-	-	-
Net movement in funds		<u>(1,184)</u>	<u>85</u>	<u>(1,099)</u>	<u>(21,314)</u>	<u>(21,010)</u>	<u>(42,324)</u>
Reconciliation of funds:							
Total funds brought forward		<u>97,624</u>	<u>478,089</u>	<u>575,713</u>	<u>118,938</u>	<u>499,099</u>	<u>618,037</u>
Total funds carried forward		<u>96,440</u>	<u>478,174</u>	<u>574,614</u>	<u>97,624</u>	<u>478,089</u>	<u>575,713</u>

Jordanhill Parish Church of Scotland, Glasgow

Balance Sheet at 31 December 2024

	Note	Total Funds 2024 £	Prior Year 2023 £
Fixed Assets:			
Tangible assets	8	476,500	476,500
Total Fixed Assets		<u>476,500</u>	<u>476,500</u>
Current Assets:			
Debtors	9	404	730
Cash at bank and in hand		103,805	117,546
Total Current Assets		<u>104,209</u>	<u>118,276</u>
Liabilities:			
Creditors falling due within one year	10	(6,095)	(19,063)
Net Current Assets		<u>98,114</u>	<u>99,213</u>
Net Assets		<u>574,614</u>	<u>575,713</u>
The funds of the charity:			
Restricted income funds	13	478,174	478,089
Unrestricted income funds	13	96,440	97,624
Total charity funds		<u>574,614</u>	<u>575,713</u>

The accounts were approved by the trustees on 25 March 2025 and signed on their behalf by:



Statement of Cash Flows

Year ended 31 December 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
Net cash (used in) / provided by operating activities	14	<u>(18,906)</u>	<u>(36,132)</u>
Cash flows from investing activities:			
Interest		4,513	4,136
Net cash provided by investing activities		<u>4,513</u>	<u>4,136</u>
Cash flows from financing activities:			
Net cash provided by financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the year		(13,741)	(31,996)
Cash and cash equivalents brought forward		117,546	149,542
Cash and cash equivalents carried forward		<u>103,805</u>	<u>117,546</u>

Jordanhill Parish Church of Scotland, Glasgow

Accounting Policies

Year ended 31 December 2024

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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as restricted or unrestricted funds, defined as follows. Restricted funds are 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 particular purposes, they are designated as separate funds. Such designation is for administrative purposes only and has no legal effect on the trustees' discretion when applying such funds.

Going concern

The trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future. They have therefore adopted the going concern basis in preparing these financial statements.

Recognition of income

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.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised. On receipt, donated professional services and donated facilities are recognised 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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank or other institution.

Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Fixed assets

Heritable assets are shown at cost where known. This applies to the manse. Where neither cost nor valuation is known, such assets are not shown. This applies to the church and halls. Other tangible assets, such as office equipment, are expensed in the year of purchase.

Taxation

Jordanhill Parish 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. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Cash and cash equivalents

Cash and cash equivalents include deposits held with the Church of Scotland Investors' Trust.

Jordanhill Parish 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	109,166	-	109,166	114,156	-	114,156
Gift Aid tax recoverable	25,062	-	25,062	26,294	-	26,294
Legacies	10,000	-	10,000	1,000	-	1,000
Contributions to Flower Fund	-	264	264	-	393	393
	<u>144,228</u>	<u>264</u>	<u>144,492</u>	<u>141,450</u>	<u>393</u>	<u>141,843</u>
2. Income from charitable activities						
Weddings and funerals	1,510	-	1,510	550	-	550
Guild	1,896	-	1,896	2,649	-	2,649
Church Café	6,915	-	6,915	6,416	-	6,416
Pipe Organ Refurbishment Fund	-	2,506	2,506	-	25,987	25,987
Gift Aid Tax recoverable on PORF	-	442	442	-	2,375	2,375
	<u>10,321</u>	<u>2,948</u>	<u>13,269</u>	<u>9,615</u>	<u>28,362</u>	<u>37,977</u>
3. Income from other trading activities						
Rent Received from Property	152	-	152	152	-	152
Rent Received from Hall Lets	50,421	-	50,421	46,633	-	46,633
	<u>50,573</u>	<u>-</u>	<u>50,573</u>	<u>46,785</u>	<u>-</u>	<u>46,785</u>
4. Investment income						
Deposit interest	4,513	-	4,513	4,136	-	4,136
	<u>4,513</u>	<u>-</u>	<u>4,513</u>	<u>4,136</u>	<u>-</u>	<u>4,136</u>
5. Analysis of Expenditure						
Raising funds						
Offering envelopes	58	-	58	-	-	-
	<u>58</u>	<u>-</u>	<u>58</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities						
Giving to Grow contribution	87,390	-	87,390	90,319	-	90,319
Presbytery dues	9,708	-	9,708	5,472	-	5,472
Minister's travel expenses	1,697	-	1,697	1,554	-	1,554
Pulpit supply	809	-	809	660	-	660
Local salary costs	27,232	-	27,232	23,768	-	23,768
Fabric repairs and maintenance	36,199	-	36,199	19,367	-	19,367
Council tax	2,880	-	2,880	2,817	-	2,817
Other building costs	37,097	-	37,097	24,481	-	24,481
Office expenses	3,612	-	3,612	3,099	-	3,099
Other expenses	7,085	179	7,264	8,467	227	8,694
Organ refurbishment project	-	-	-	43,296	49,538	92,834
	<u>213,709</u>	<u>179</u>	<u>213,888</u>	<u>223,300</u>	<u>49,765</u>	<u>273,065</u>
Total	<u>213,767</u>	<u>179</u>	<u>213,946</u>	<u>223,300</u>	<u>49,765</u>	<u>273,065</u>

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

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

6 Staff costs and numbers

	2024	2023
	£	£
Salaries and wages	27,232	23,768
Social security costs	-	-
Total	<u>27,232</u>	<u>23,768</u>

The average number of employees during the year was as follows:

	2024	2023
	Number	Number
Administration	1	1
Music staff	1	1
Premises maintenance	1	1
Total	<u>3</u>	<u>3</u>

No employee received benefits in excess of £60,000 (2023 none).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of ministers' stipends, associated national insurance contributions, pension contributions and housing and loan fund contributions. 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 (after 4 years' service) was £38,884.

7 Trustee Remuneration and Related Party Transactions

During the year the minister's travel expenses amounted to £1,697 (2023 £1,554) and manse council tax to £2,880 (2023 £2,817). No other trustee received any remuneration or reimbursement of expenses during the year.

No trustee nor any person related to a trustee had a personal interest in any contract or transaction entered into by the charity during the year.

During the year £48,612 (2023 £55,642) was donated to the congregation by trustees.

Jordanhill Parish Church of Scotland, Glasgow

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

8 Tangible Fixed Assets

	Manse £
Cost	
At 1 January 2024	476,500
At 31 December 2024	<u>476,500</u>
Accumulated Depreciation	
At 1 January 2024	-
At 31 December 2024	<u>-</u>
Net Book Value	
At 31 December 2023	476,500
At 31 December 2024	<u>476,500</u>

As land and buildings normally appreciate in value, the trustees consider that there is no depreciation requirement.

9 Debtors

	2024 £	2023 £
Prepayments	188	223
Gift Aid tax recoverable	216	507
	<u>404</u>	<u>730</u>

10 Creditors

	2024 £	2023 £
Sundry accruals	3,929	3,863
Christmas Appeal	1,165	1,546
Community Choir	751	942
Liturgical Choir	250	360
Organ project	-	12,352
	<u>6,095</u>	<u>19,063</u>

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

11 Analysis of Net Assets among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	-	476,500	476,500
Current Assets	69,137	33,398	1,674	104,209
Current Liabilities	(6,095)	-	-	(6,095)
Net assets at 31 December 2024	63,042	33,398	478,174	574,614

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	-	476,500	476,500
Current Assets	81,624	35,063	1,589	118,276
Current Liabilities	(19,063)	-	-	(19,063)
Net assets at 31 December 2023	62,561	35,063	478,089	575,713

12 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give willingly of their time and talents 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. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised in the Statement of Financial Activities nor is the value of expenses waived in the course of such contributions.

Jordanhill Parish Church of Scotland, Glasgow

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

13 Movements in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Manse Fund	476,500	-	-	-	476,500
Flower Fund	1,589	264	(179)	-	1,674
Pipe Organ Refurbishment Fund	-	2,948	-	(2,948)	-
	<u>478,089</u>	<u>3,212</u>	<u>(179)</u>	<u>(2,948)</u>	<u>478,174</u>
Unrestricted funds					
Designated Junior Church Fund	381	-	(381)	-	-
Designated Church Cafe Fund	33,839	6,915	(2,312)	(5,640)	32,802
Designated Guild Fund	843	1,896	(1,993)	(150)	596
General Fund	62,561	200,824	(209,081)	8,738	63,042
	<u>97,624</u>	<u>209,635</u>	<u>(213,767)</u>	<u>2,948</u>	<u>96,440</u>
Total funds	<u>575,713</u>	<u>212,847</u>	<u>(213,946)</u>	<u>-</u>	<u>574,614</u>

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Manse Fund	476,500	-	-	-	476,500
Flower Fund	1,423	393	(227)	-	1,589
Pipe Organ Refurbishment Fund	21,176	28,362	(49,538)	-	-
	<u>499,099</u>	<u>28,755</u>	<u>(49,765)</u>	<u>-</u>	<u>478,089</u>
Unrestricted funds					
Designated Junior Church Fund	381	-	-	-	381
Designated Church Cafe Fund	31,439	6,416	(4,016)	-	33,839
Designated Guild Fund	1,027	2,649	(2,583)	(250)	843
General Fund	86,091	192,921	(216,701)	250	62,561
	<u>118,938</u>	<u>201,986</u>	<u>(223,300)</u>	<u>-</u>	<u>97,624</u>
Total funds	<u>618,037</u>	<u>230,741</u>	<u>(273,065)</u>	<u>-</u>	<u>575,713</u>

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

13 Movements in funds (contd.)

Purposes of Restricted Funds

Manse Fund: This fund is used to provide a suitable manse for the minister.

Flower Fund: This is a fund to provide flowers for display during services of worship, after which they are distributed to members who are, for example, ill or bereaved.

Pipe Organ Refurbishment Fund: This fund was set up to pay for a special project of major repairs to the organ.

Purposes of Designated Funds

Junior Church Fund: This fund is to allow Junior Church members to collect monies for charitable causes.

Church Cafe Fund: Contributions are made from this fund to support ordinary and extraordinary expenditure of the church.

Guild Fund: This fund is used to support the outreach and charitable work of the Guild.

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(1,099)	(42,324)
Deduct interest income	(4,513)	(4,136)
Decrease / (increase) in debtors	(326)	(279)
Increase / (decrease) in creditors	(12,968)	10,607
Net cash (used in) / provided by operating activities	(18,906)	(36,132)

15 Collections for Third Parties

	2024	2023
	£	£
Lodging House Mission	234	236
St Margaret of Scotland Hospice	287	-
Abernethy Trust	269	-
Church of Scotland Souper Sunday	255	-
Headway	279	-
Erskine	343	238
Médecins sans Frontières	1,325	-
Others	-	3,774
	2,992	4,248