

Elderslie and Linwood Parish Church of Scotland

Scotland · Charity number SC015701

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1941-01-11
Register	View on the OSCR register

Contact

Address 29 Cyprus Avenue
Elderslie
Renfrewshire
PA5 9NB

Website www.eldersliekirk.uk.com

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Provide religious services

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£84,146	£99,466	-	3
2023-12-31	£102,340	£101,241	-	2
2022-12-31	£85,592	£99,906	-	3
2021-12-31	£87,145	£86,738	-	3
2020-12-31	£95,804	£100,002	-	3

Elderslie and Linwood Parish Church of Scotland

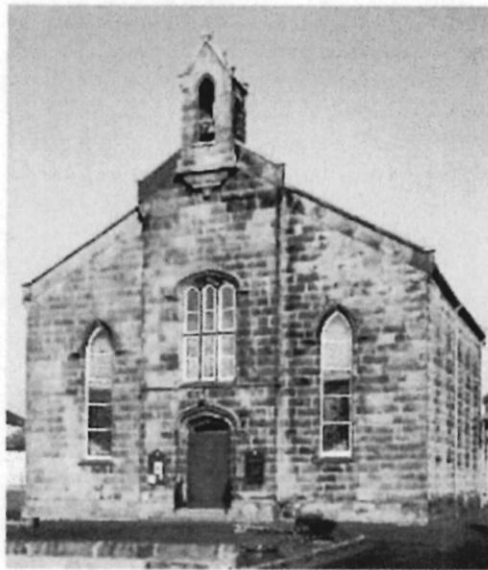
Scotland - Charity number SC015701

Accounts

THE CHURCH OF SCOTLAND
ELDERSLIE KIRK

Congregation No. 140744
Scottish Charity No. SC015701

**ELDERSLIE
KIRK**



TRUSTEES' REPORT
AND
FINANCIAL STATEMENT
2024

Elderslie Kirk

Trustees' Report and Financial Statements

For the year ended 31 December 2024

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**Elderslie Kirk
Trustees' Annual Report
Year ended 31 December 2024**

The trustees present their annual report and financial statements for Elderslie Kirk for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the General Assembly Regulations for Congregational Finance, 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 published on 16th July 2014.

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 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.

Within Elderslie Kirk Services of Worship are held each Sunday at 11.00 and during the period from September to March less formal Services are also held on a Wednesday morning. Our music on Sundays is led by the church choir. The Church has a Sunday School, Bible Class, Guild, Men's Club, Country Dance Class, Drama Group, Lunch Club, Mother and Toddlers Club, Girls' Brigade and Boys' Brigade. These groups are also open to members of the community who need not have church connections.

Our premises are used every week by the local Alcoholics Anonymous groups, Combat Cancer, Action for Children, Keep Fit and from time to time by the Wallace Court Wheelchair Dancing Group.

Achievements and Performance 2024

In the life of Elderslie Kirk 2024 was dominated with the work involved in preparing for union with Linwood Parish Church. After the initial meetings that had taken place in the second half of 2023, meetings between the two Kirk Sessions continued on in 2024 facilitated by members of Presbytery's Mission Plan group and supported by Rev. Stuart Stevenson (Interim Moderator and Locum at Linwood), while a combination of pulpit swaps and shared events (including Holy Week services) allowed the two congregations to grow closer together.

**Elderslie Kirk
Trustees' Annual Report (Cont'd)
For the year ended 31 December 2024**

Achievements and Performance 2024 (Cont'd)

After a number of meetings between the two sessions a small group of representatives from each congregation negotiated the Draft Basis of Union which was then agreed by the two individual Kirk Sessions. This Draft Basis of Union was put to the two congregations individually at meetings held after the service in early October and this was agreed by both congregations.

All of this, in turn, meant that the later part of the year was spent working on all of the practical arrangements and details that needed to be put in place to enable the Union to take place at the beginning of 2025, with January 1st 2025 set as the date for the Union to take place although the Service of Union would be delayed until later in January.

Through the year the church organisations continued to meet and prosper. The Mother and Toddlers Group continue to be fully subscribed and well supported, while The Guild, The Country Dancing Group and the Mid-Week Fellowship continued to meet through their sessions.

The Boys' Brigade and Girls' Brigade continued their work among children and young people, work which continues to be possible thanks to the hard work of the staff and the support of both children and parents.

During 2024 the minister conducted 25 funerals, no baptisms or weddings and has continued to serve as chaplain to Wallace Primary taking part in assemblies and other school events.

With 2024 negotiating and agreeing the Union between Elderslie and Linwood 2025 promises to be a year of change and new beginnings as we move into the Union and set out on a new situation as two congregations become one and look to serve the communities in which they are set.

**Elderslie Kirk
Trustees' Annual Report (Cont'd)
For the year ended 31 December 2024**

Financial Review

2024 turned out to be worse than 2023 because income and gift aid tax have continued to fall further due to deaths and people losing interest in the church. Another factor has been the increase in gas and electricity costs and they have not yet stopped rising. Due to the performance in 2024 £10,000 has been taken from the Benevolent fund to help absorb the deficit which was also assisted by the increase in the value during the year.

In 2025 it is hoped that things will be better with the benefits of more activity from the increased numbers from our union with Linwood.

The figures for the organisations are shown below without the Boys and Girls Brigades which are OSCR units in their own right.

	Balance at 01.01.24	Total Income	Total Expenditure	Balance at 31.12.24
Mother and Toddlers	341	1178	1198	321
Country Dance Class				
Elderslie Kirk Players	2127	473	931	669
The Guild	853	2211	1574	1490
Midweek Fellowship	715	201	8	908
Lunch Club	1414	582	740	1256
	<u>5450</u>	<u>4645</u>	<u>4451</u>	<u>4644</u>

**Elderslie Kirk
Trustees' Annual Report (Cont'd)
For the year ended 31 December 2024**

Risk Management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The trustees consider insufficient income to meet expenses is a risk, given the current economic climate but believe the procedure of monthly meetings to discuss the financial position helps mitigate that risk by ensuring expenditure is held in check.

Reserves Policy

There is no fixed policy in respect of reserves, but at the year end the church held Unrestricted funds of £57,722 Restricted funds of £80,844 and Endowment funds of £13,462, Having these reserves enables the church to meet some unexpected demands on its finances, but it is hoped that normal annual running expenses will be met from annual income.

Structure, Governance and Management

The congregation is a registered charity, number SC015701, and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session and 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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is made of up to 15 members of the Kirk Session and 15 members of the congregation appointed from within the congregation. Members are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the Church and 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 can seek re-election at the next Stated Annual Meeting. The Congregational Board is chaired by the minister and meets five times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate, The Kirk Session which meets six times a year is responsible for spiritual affairs within.

**Elderslie Kirk
Trustees' Annual Report (Cont'd)
For the year ended 31 December 2024**

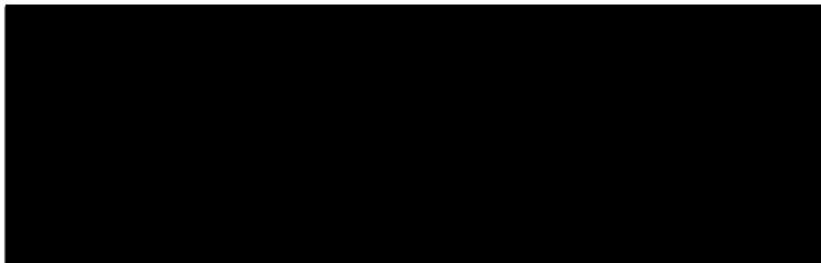
Reference and Administration Information

Trustees

The trustees who served throughout the period under review are as per the lists on page 6 .

The persons who died during the period are as follows:-

Kirk Session



**Elderslie Kirk
Trustees' Annual Report (Cont'd)
For the year ended 31 December 2024**

The Kirk Sessiion

Moderator - [REDACTED]
Session Clerk - [REDACTED]
Treasurer - [REDACTED]

Additional members(Ex Congregational Board)

Principal Office-bearers

Moderator [REDACTED]
Session Clerk: [REDACTED]
Treasurer: [REDACTED]

Principal Office

284 Main Road, Elderslie, PA5 9EF

Independent Examiner

Bankers

Bank of Scotland, 56 High Street,

**Elderslie Kirk
Trustees' Annual Report (Cont'd)
For the 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 law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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 that 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, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the charity's constitution. 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 included on the charity'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.



Elderslie Kirk

SC015701

Independent Examiner's Report to the Trustees of Elderslie Kirk

I report on the accounts of the charity for the year to 31st December 2024 which are set out in pages 9 to 17.

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.

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 Regulations, 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.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Elderslie Kirk**Statement of Financial activities****Year ended 31 December 2024**

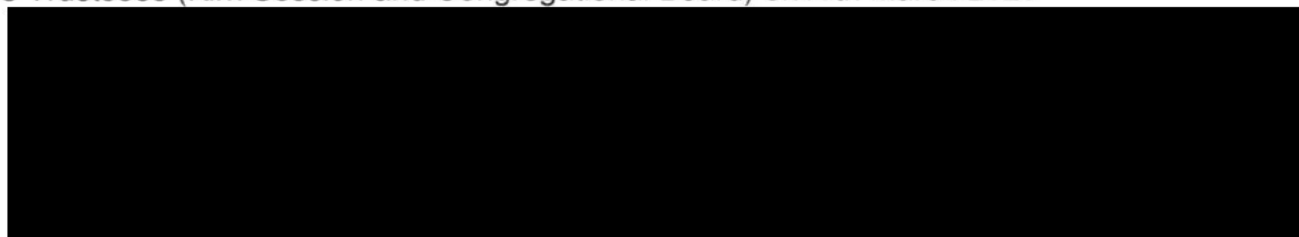
	Note	Unrestricted Funds General	Unrestricted Funds Legacy & Special Projects	Restricted Funds	Endowment Funds	2024	2023
		£	£	£	£	£	£
Incoming Resources							
Incoming resources from generated funds							
Donations and Legacies	1	71737	0	46		71783	88017
Income from charitable activities	2	7959		60		8019	10394
Income from trading activities	3						0
Investment income	4	1642	270	1755	677	4344	3929
Other income	5					0	0
Total Incoming resources		81338	270	1861	677	84146	102340
Resources Expended							
Costs of generating funds	6	332				332	332
Charitable activities	7	84936		14076	132	99144	100909
Total Resources Expended		85268	0	14076	132	99476	101241
Net incoming/outgoing resources before transfers		-3930	270	-12215	545	-15330	1099
Transfer between funds		-1455	-10000	12000	-545	0	0
Net incoming/outgoing resources before other recognised gains or losses		-5385	-9730	0	-215	-15330	1,099
Gain(Loss) on revaluation of investments		6509	816	280	398	8003	7621
Net movement in funds		1125	-8914	65	398	-7327	8,720
Total funds brought forward		1732	63779	80779	13064	159354	150634
Total funds carried forward		2857	54865	80844	13462	152028	159,354

Elderslie Kirk
Balance Sheet
As at 31 December 2024

		2024	2023
		£	£
Fixed Assets		1925	3850
Investments	10	<u>131697</u>	123694
		133622	127544
Current Assets			
Debtors	11	7058	8415
Bank and Cash		<u>14717</u>	<u>26826</u>
		21775	35241
Creditors			
Failling due within one year	12	<u>3369</u>	<u>3431</u>
		18406	31810
Net Assets		<u>152028</u>	<u>159354</u>
Unrestricted Funds	13		
General Funds		2857	1732
Legacy/Special Projects Fund		<u>54865</u>	<u>63779</u>
		57722	65511
Restricted Funds	13	80844	80779
Endowment Funds	13	13462	13064
Total Funds		<u>152028</u>	<u>159354</u>

The Accounts have been approved by the Trustsees (Kirk Session and Congregational Board) on 19th March 2025

For and on behalf of the Trustees



Elderslie Kirk
Notes to the Financial Statements (Cont'd)
For the year ended 31 December 2024

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 the receipt.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, 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 tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Last year a new heating system for the detached hall was purchased at a cost of £7701.60 and has been written off over 4 years, of which 2 years have now been written off.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

As far as an investment policy is concerned there is none in place and if the need were to arise each case is determined on its merits.

Taxation

Elderslie Kirk 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.

Elderslie Kirk
Notes to the Financial Statements
For the 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 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 Accounting and Reporting by Charities (issued February 2005). Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006(as amended).

Fund accounting

Funds are classified as either restricted or unrestricted funds 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 is not reduced, but the income therefrom 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 objects of the charity. 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. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming Resources

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 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.

Elderslie Kirk
Notes to the Financial Statements
for the year ended 31 December 2024

	UNRESTRICTED General Fund	UNRESTRICTED Legacy & Special ts Projects	RESTRICTED Church & Mansec Fabric	ENDOWMENT R. P. Douglas	RESTRICTE Flower	RESTRICTED Mens Club/ Sunday School	Walkr Walker & Ritchie	Rev D Ramsey	Mr D Wilson	RESTRICTED Benevolent	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£	£	£	£
1 Donations and Legacies												
Offerings	£ 57,488										57488	65091
Tax recovered on Gift Aid	11780										11780	14464
Grant											0	0
Contributions from Congregational Organisations & Funds Transferred	700										700	400
Legacy											0	0
Endowment Income	1343										1343	1343
Other - mission and Renewal Donations	425					46					425	325
	71736				46	0	0	0	0	0	46	45
			0	0	46	0	0	0	0	0	71782	81668
2 Income from charitable activities												
Use of Premises	6526										6526	1190
Sale of Equipment			60								60	436
Grant											0	0
Fundraising Events	177										177	0
Weddings, Baptisms & Funerals	790										790	700
Tea & Coffee Break	466										466	67
Stipend Endowment from Church of Scotland											0	0
	7959	0	60	0	0	0	0	0	0	0	8019	3178
			60	0	0	0	0	0	0	0	8019	3178
3 Income from trading activities												
	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0

Elderslie Kirk
Notes to the Financial Statements
for the year ended 31 December 2024

	UNRESTRICTED General Fund	UNRESTRICTED Legacy & Special ts Projects	RESTRICTED Church & Manse Fabric	ENDOWMENT R. P. Douglas	RESTRICTE Flower	RESTRICTED Mens Club Sunday School	Walker Walsh & Ritchie	Rev D Ramsey	Mr D Wilson	RESTRICTED Benevolent	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£	£	£	£
4 Investment Income												
Income from investments	1598	270		677		77			1678		4300	3631
Bank Interest	44										44	11
Gain on sale of investments												
	1642	270	0	677		77			1678		4344	3642
5 Other income												
Receipt from General Trustees											0	0
	0	0	0	0	0	0	0	0	0	0	0	0
6 Analysis of Resources Expended												
Cost of Generating Funds												0
Offering Envelopes	332										332	218
	332										332	218
Charitable Activities												
Ministries and Mission Contribution (Allocation £46451)	46876										46876	55346
Minister's Travelling Expenses	1895										1895	1080
Pulpit Supply											0	110
Other Salary Costs	7925										7925	7000
Cleaning Contractor	5697										5697	2328
Presbytery Dues	774										774	704
Organ Supply and Maintenance	398										398	230
Heating & Lighting	10013										10013	5595
Insurances	3503										3503	3188
Council Tax - Manse	3098										3098	2797
Property Maintenance			11475								11475	4023
Telephone (Church £737, Manse £845)	1582										1582	954
Printing and Stationery	2214										2214	1033
Sundry Expenses	961					166					1127	919
Disbursement of Income									2435		2567	1213
	84936	0	11475	132	166	0	0	0	2435	0	99144	86520
	85268	0	11475	132	166	0	0	0	2435	0	99476	86738

Elderslie Kirk
Notes to the Financial Statements
for the year ended 31 December 2024

7. Salary costs and Numbers

	2024	2023
Salaries	7935	7582
Social Security costs		
	<u>£7,925</u>	<u>£7,582</u>
Music Staff		
Secretarial Staff	1	1
Premises maintenance	1	1
	0	0
	<u>3</u>	<u>3</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all employers contributions for National Insurance, pensions and housing and loan fund. Ministers stipends are paid in accordance with the national stipend scale, which is related years of service. For the year under review the minimum stipend was £31,462 and the maximum stipend is £38,884 for the 5th and subsequent years.

8. Trustees Remuneration and related Party Transactions

Payments to Trustees during the year as follows:-

██████████s employed as the church secretary was paid £2775.

██████████ was paid travelling expenses of £1,895. Payment was also made for of £3,098 for the manse council tax, and £ 845 for the manse telephone.,

The total income relating to Trustees was £21,871.

9. Tangible Fixed Asstes

At the Balance Sheet there is one Fixed Asset, the detached hall heating system costing £7701.60, which requires to be included.

It is written off over 4 years.

10. Investments

	Market Val Cost/ Valuation / at 31.12.24 at 31.12.2024	
	£	£
Church of Scotland - 1128 Units Income Fund - R.P. Douglas Bequest	12760	8741
Church of Scotland - 11838 Units Growth Fund - General Purposes	75526	33918
Church of Scotland - 2000 Units Growth Fund- Legacy Fund	12476	6060
Church of Scotland- 3797 Units Income Fund- Mr. D. Wilson's Bequest	30935	29576
	<u>131697</u>	<u>78295</u>
	2024	2023
Market Value at 31 December 2023	123694	126733
Sales		10660
	123694	116073
Purchases		
	123694	116073
Unreal Gains (Losses)	8003	7621
Market Value at 31 December 2023	<u>131697</u>	<u>123694</u>

11. Debtors

	2024	2023
Gift Aid Refund Due	5924	5968
Prepayments	1092	1051
Other Debtors	42	1396
	<u>7058</u>	<u>8415</u>

12. Creditors

	2024	2023
Accruals	3229	3431
Other Creditors	140	0
	<u>3369</u>	<u>3431</u>

Elderslie Kirk
Notes to the Financial Statements
for the year ended 31 December 2024

13. Allocation of Net Among Funds

	Unrestricted General £	Unrestricted Legacy/Special Projects £	Restrictive £	Endowment £	Total £
Tangible Fixed Assets			1925		1925
Investments	75526	12476	30,935	12760	131,697
Current Assets	-69300	42389	47985	702	21,776
Current Liabilities	-3369				-3,369
Net Assets at 31st December 2024	2,857	54,865	80,844	13,462	152,028

14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contributions made by 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.

15. Movement of Funds

	As at 1st January 2024	Incoming Resources	Outgoing Resources	Transfers	Gain/(loss) on revaluation of investments	As at 31st December 2024
Endowment Funds						
R P Douglas Legacy	12363	677	-132	-545	398	12761
Rev. D Ramsay Legacy	301					301
Walker, Walsh and Ritchie	400					400
Restricted Funds						
Church & Manse Fabric	10870	60	-11475	12000		11455
Flower	867	46	-166			747
Benevolent	818					818
Mr. D Wilson	66701	1678	-2435		280	66224
Mens Club/Sunday School	1523	77				1600
Unrestricted Funds						
General	-21264	81337	-85267	-1455	6509	-20140
Reserve	22996					22996
Legacy	63732	270		-10000	816	54818
Special Projects	47					47
	159354	84145	-99475	0	8003	152028

Purpose of Endowment Funds

R. P. Douglas fund income is for the use of certain of the Church's organisations and the Church.

Rev. D. Ramsay fund income is for prizes for the Sunday School.

Walker, Welsh and Ritchie fund income is for the Benevolent fund.

Church and Manse Fabric fund deals with all property and grounds upkeep and maintenance.

Flower fund deals with matters concerning the supply of flowers for use in the church.

Benevolent fund is used for distributions to anyone or organisation, normally in the local area whom the Kirk Session may decide is worthy of support.

Mr. D. Wilson fund is, if possible, to be used for the benefit of the poor and sick in Johnstone and Elderslie in his memory.

16. Collections for Third Parties (not included in SOFA)

	2024 £	2023 £
Armistice Sunday	261	179
Christain Aid		279
Harvest - Renfrewshire Foodbank	360	
Harvest - Sightsavers		296
Christmas Eve - Glasgow City Mission	325	
Christmas Eve - Accird Hospice		296
	946	1050

These collections were received and distributed during of the accounts.

Elderslie Kirk
Notes to the Financial Statements
for the year ended 31 December 2024

2024

APPENDIX

£

Consolidated Fabric Fund

CAPITAL ACCOUNT

Market value of balances at 31 December

0

REVENUE ACCOUNT

Credit Balance held at 31 December

28.82

TEMPORARY ACCOUNT

Credit balance at 31 December

0

EXPENDABLE

Credit balance at 31 December

0

Market value of balances at 31 December

0