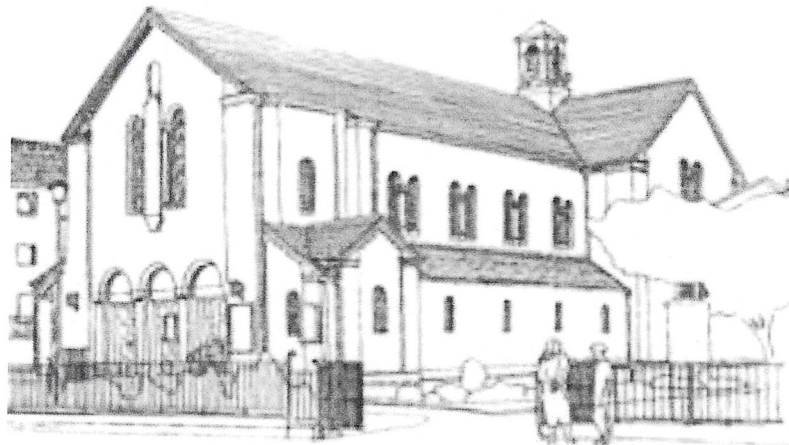


# **KING'S PARK CHURCH OF SCOTLAND, GLASGOW**



## **ANNUAL REPORT & ACCOUNTS YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

(Receipts and Payments Accounts)

**Congregation no: 160960**

**Charity no: SC017040**


## TRUSTEES' ANNUAL REPORT

**Year ended 31<sup>st</sup> December 2024**

The Trustees present the annual report and accounts for King's Park Church of Scotland, Glasgow, for the year.

### Reference and Administrative Information

Charity Name: King's Park Church of Scotland, Glasgow  
Charity Registration Number: SC017040  
Congregation Reference Number: 160960



**Independent Examiner**



**Bankers**  
Virgin Money  
21 Kilmarnock Road  
Glasgow G41 3YW

## **Structure, Governance and Management**

### **Governing Document**

The church is administered in accordance with the terms of a Unitary Constitution.

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity Trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The position of minister has been vacant since 2019. In accordance with church law, a nominating committee was formed in 2023. They subsequently nominated [REDACTED] to preach at King's Park on Sunday 12<sup>th</sup> May 2024. The said [REDACTED] was inducted to the pastoral charge of King's Park on a five year reviewable tenure on 4<sup>th</sup> July 2024 by the Presbytery of Glasgow.

### **Organisational Structure**

The Kirk Session, which would normally meet at least 6 times a year, is responsible for all spiritual and temporal matters. Business may be undertaken by appropriate committees. Our four main groupings are Mission and Outreach, Administration, Finance and Fabric, and Pastoral and Worship.

### **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.

King's Park Church is in a parish grouping with Croftfoot Parish Church with a view to a union when its ministerial position becomes vacant.

Our Mission Statement is "King's Park Church sharing God's love, by reaching out to others"

**1. Church Activities**

11am church service every Sunday, with additional services during Holy Week and Christmas  
Live streaming of worship on Sundays at 11am, with the services uploaded to YouTube  
Sunday School  
Church Choir  
Kirk Session  
Service of Remembrance in January  
Communion is celebrated in March, June, September and December, this now includes attendance of our children  
Weekly prayer group  
God Tok – weekly evening Bible Study  
Weekly coffee morning  
Messy Church at Christmas and Easter  
School chaplaincy (Primary and Secondary)

**2. Community Activities**

Toddlers Group  
Badminton groups (Tuesday and Saturday)  
Carpet Bowls  
271 Brownies  
271 Guides  
King's Park Brass Band  
Art Club  
St. Andrew's Ambulance Association  
Coffee Morning every Tuesday  
Community Craft Café  
Diet, exercise and health group  
Thursday Friendship Club  
Junior Karate  
Giggle and Grow  
Christmas Bazaar  
Line Dancing classes  
Pilates class



## General Performance

The roll at the end of December 2024 was 398.

The church became vacant in June 2019 following the departure of the minister to another charge. A Locum was appointed until [REDACTED] was inducted to the pastoral charge of King's Park on 4<sup>th</sup> July 2024. We continue to employ a full time Pastoral Assistant and our worship team continue to be involved in Sunday worship when needed.

Our audiovisual team, working with a professional sound system/desk, discretely installed cameras and computer system, continue to provide audio and visual support to ensure a high-quality live service both in the sanctuary and online via Facebook with the service being uploaded onto YouTube later. This continues to be a real witness to, not only community outreach, but worldwide engagement, with approximately 12.5K people reached via Facebook and 3.8K views on our YouTube channel. As well as providing live streaming, our social media provides a quick and easy link to the community, advertising special services and events and sharing information from the Church of Scotland and Glasgow Presbytery social media pages. This, alongside our website, ensures outreach far beyond King's Park.

Flowers were distributed to members of the congregation who were unwell or bereaved.

The church magazine has continued to be distributed bi-monthly.

During Holy Week, a bare cross was placed outside, which was decorated with daffodils and we hosted 'The Passion' play by LAMPS Collective, which was streamed live on our Facebook page.

Summer Community litter pick and prayer walk.

Summer 'come and see' group, introducing all church activities to the local community.

Celebration of new minister with social evening after induction.

Community coffee morning with St Oswald's Episcopal Church.

Harvest flowers and plants were distributed to housebound members.

New Session Clerk and Registrar appointed.

In November, the Garden of Remembrance was created, with knitted poppies displayed on railings.

Messy Church celebrated Easter and Christmas with children and associated adults.

Christmas card delivered to all homes in the Parish detailing worship services between Advent and Service of Remembrance.

Family Christmas Eve and Watchnight Service for all ages.

Prayer elder continues to promote the importance of prayer by providing updates on prayer lists and the circulating of prayer cards.

The church continues to be part of Scotland's Churches Scheme, Sacred Scotland.

Church website continues to be a useful point of contact for many people, with continued use of Facebook, Twitter and Instagram accounts.

We have continued our links with Reachout Trust, Lodging House Mission, Christian Aid and chaplaincy to local schools.

Joint community carol singing with St Oswald's.

## **Financial Review – Highlights**

**Overall Funds – there was a decrease of funds during the year of £41,684**  
(2023 decrease in funds was £9,243)

Total funds received were £156,206 with total payments of £197,890

Funds are split into two main categories of use – “Unrestricted” and “Restricted”.

At the end of the year, Unrestricted Funds (excluding fixed assets & investments) were £65,280 and Restricted Funds were £14,864, giving Total Funds of £80,144

**Unrestricted Funds – a deficit of funds for the year of £42,798**

Total funds received were £154,678 with total payments of £197,476

### Income

Total Donations (Freewill, Offerings, Gift Aid & other funds raised) increased by £13K to £122,974

There was a legacy donation of £3K

Hall Hire and contributions increased by £2K, giving income of £9,416

Rental property income from the former Church Officer's property, gave net income of £5,834

(Property is let at £550pm with a favourable 6% management fee. Deductions for repairs etc during the year were £370)

Christmas Bazaar raised £3,166

Gift Week initiatives raised approximately £14K after Gift Aid reclaimed

### Expenditure

Giving to Grow contributions to Church of Scotland were £58,050

Presbytery Dues to Church of Scotland were £6,897

Salary costs were £68,662

Utilities costs (Heating, Lighting & Water) were £8,134

Insurance costs were £5,361

Fabric repairs & Maintenance costs were £34,614, primarily due to overdue refurbishment of Manse for new Minister of just over £30K

**Restricted Funds – an increase in funds of £1,114**

Total funds received were £1,528 with total payments of £414

Collections and Fundraising for charities and third parties raised £7,672 – see Note 9 for a breakdown

## **Assets**

### Properties

Two residential properties are owned – Manse and former Church Officer's house. 3 yearly re-valuation in December 2024 increased these values by £74,000 to £520,000 combined

### Investments

Year-end valuations show a market value increase of £127 to £14,035

Points of note for year ahead

As always, the congregation should continue to explore ways to manage the ongoing annual financial running of the church to avoid a deficit, through income increases, cost changes or savings, or a combination of all, as best possible.

The main financial challenges foreseen at this time for the year ahead are the significant increases in energy costs tariffs, increased Giving to Grow contribution and the ongoing issue of monthly outgoings regularly exceeding income.

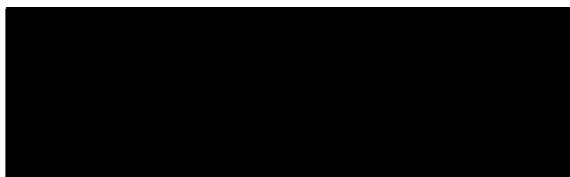
**Reserves Policy**

The charity trustees have considered reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately three months expenditure.

**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 and signed on their behalf.



Session Clerk

Date: 26/2/25



## **Independent Examiner's Report to the Trustees of King's Park, Glasgow Church of Scotland**

I report on the accounts of the charity for year ended 31<sup>st</sup> December 2024 which are set out on pages 8 to 15.

### **Respective responsibilities of trustees and examiner**

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

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

27/2/25

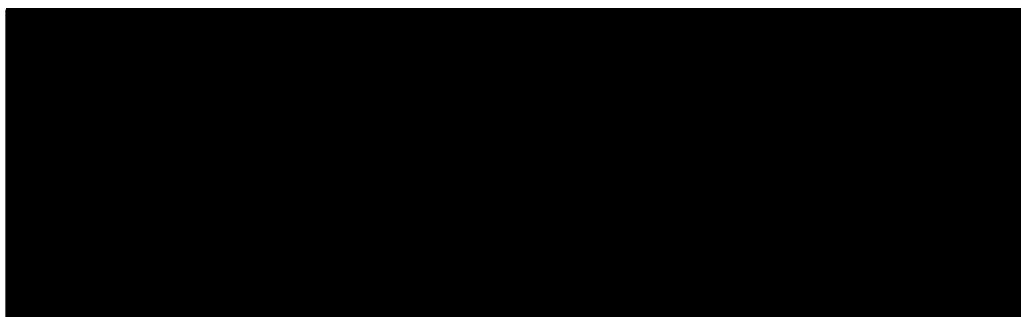
## Receipts and Payments Account for the year ended 31st December 2024

		Unrestricted Restricted			
		Funds	Funds	Total	Total
		2024			2023
	Note	£	£	£	£
<b>Receipts</b>					
Donations	3	122,974		122,974	109,595
Legacies		3,000		3,000	10,000
Activities for Generating Funds		7,830		7,830	12,266
Bank & Deposit Interest		3,060	721	3,781	3,399
Investment Income		641		641	534
Rental of Church Premises		9,416		9,416	7,496
Rental of Church Officer's House		5,834		5,834	5,964
Grants - VAT reclaimed					-
Other Receipts		1,923	807	2,730	5,873
		-----	-----	-----	-----
		154,678	1,528	156,206	155,127
Assets and Investments					
Sale of fixed assets		-	-	-	-
Sale of Investments		-	-	-	-
		-----	-----	-----	-----
<b>TOTAL RECEIPTS</b>		<b>154,678</b>	<b>1,528</b>	<b>156,206</b>	<b>155,127</b>
		-----	-----	-----	-----
<b>Payments</b>					
Cost of Generating Funds	4	-	-	-	-
Charitable Activities	4	197,201	414	197,615	164,095
Governance Costs	4	275		275	275
		-----	-----	-----	-----
		197,476	414	197,890	164,370
Assets & Investments	4	-	-	-	-
		-----	-----	-----	-----
<b>TOTAL PAYMENTS</b>		<b>197,476</b>	<b>414</b>	<b>197,890</b>	<b>164,370</b>
		-----	-----	-----	-----
<b>Net Receipts / (Payments)</b>		<b>(42,798)</b>	<b>1,114</b>	<b>(41,684)</b>	<b>(9,243)</b>
Transfers	2	-	-	-	-
		-----	-----	-----	-----
<b>SURPLUS / (DEFICIT) FOR PERIOD</b>		<b>(42,798)</b>	<b>1,114</b>	<b>(41,684)</b>	<b>(9,243)</b>

# Statement of Balances At 31st December 2024

		Unrestricted Funds		Restricted Funds	Total	
		2024				Total
	Note	£	£	£		2023
						£
<b><u>Bank and Deposit Balances</u></b>						
Balances brought forward		108,078	13,750	121,828		131,071
<b>Movement in year:</b>						
Excess of Receipts / (Payments)		(42,798)	1,114	(41,684)		(9,243)
		-----	-----	-----		-----
Balances carried forward	2	65,280	14,864	80,144		121,828
		=====	=====	=====		=====
<b>Investments at market value</b>						
(cost - £9,744)	7	11,823	2,212	14,035		13,908
		=====	=====	=====		=====
<b>Assets</b>						
Buildings	8	520,000	-	520,000		446,000
Multi Media Equipment	8	-	-	-		-
Other Equipment	8	-	-	-		-
Other Receivables		-	-	-		-
Gift Aid Receivable		5,455	-	5,455		4,305
		-----	-----	-----		-----
		525,455	-	525,455		450,305
		=====	=====	=====		=====
<b>Liabilities</b>						
		-	-	-		-
		=====	=====	=====		=====

The accounts were approved by the Trustees on 26/2/2025 and signed on their behalf by:





## Notes forming part of the accounts for the year ended 31st December 2024

### 1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance 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.

### 2 Movement in Funds

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
<u>Unrestricted funds</u>	£	£	£	£	£
General Fund	22,457	149,755	(194,434)	12,489	(9,733)
<u>Designated Funds</u>					
Designated Legacy Fund	52,190	3,000			55,190
Designated Garden Fund	1,109				1,109
Designated Prayer Group Fund	87	50	(135)		2
Designated Youth Org Dev Fund	1,320		(300)		1,020
Designated Kirk Session Fund	2,167	137	(50)		2,254
Designated CofS shares Fund	8,006				8,006
Designated Digital Fund	1,317				1,317
Pastoral Assistant Salary Fund	12,489			(12,489)	-
Congregational Organisations	6,936	1,736	(2,557)		6,115
	108,078	154,678	(197,476)	-	65,280
<u>Restricted funds</u>					
Bell Tower Fund	3,435	198			3,633
Stained Glass Fund	728	43			771
Mission & Outreach Fund	2,412	137			2,549
Youth Project Fund	2,690	155			2,845
Memorial Training Fund	1,500				1,500
Flower Fund	2,382	910	(191)		3,101
Craft Club	335	21			356
Messy Church	268	64	(223)		109
	13,750	1,528	(414)	-	14,864
<b>TOTAL FUNDS</b>	<b>121,828</b>	<b>156,206</b>	<b>(197,890)</b>	<b>-</b>	<b>80,144</b>

## Notes forming part of the accounts for the year ended 31st December 2024

### Purpose of Funds

#### Unrestricted Funds - Designated

General Fund	Deals with the day to day running of the Church
Legacy Fund	Funds set aside for mission, emergency & general use (by Trustees)
Garden Fund	Where funds have been donated for maintenance of church gardens.
Prayer Group Fund	Where contributions have been donated for the Prayer Group to use
Youth Orgs Dev Fund	Legacy donated for the purposes of development of Youth Organisations
Kirk Session Fund	Where funds have been donated for the use of the Kirk Session
CofS Shares Fund	Funds set aside originally for purchase of CofS Investment Units
Digital Fund	Funds set aside to meet costs of online & digital related services
Pastoral Asst Salary	Funds set aside to meet 4/5ths of salary cost of Pastoral Assistant
Congregational Orgs	Funds held by various independent organisations for their own use
Charitable & Retiring Offeri	Funds donated or raised for specific charitable causes and passed on

#### Restricted Funds

Bell Tower Fund	Legacy donated for renovation & maintenance of the church bell tower
Stained Glass Fund	Legacy donated for the purposes of maintaining Stained Glass Windows
Mission & Outreach Fund	A legacy and contributions donated for Mission & Outreach spending
Youth Project Fund	Funds donated to assist work with young people (14 to 30 years old)
Memorial Training Fund	Where the capital received is to be retained in perpetuity and the revenue to be used for training purposes.
Flower Fund	Where funds have been donated for the provision of church flowers.
Craft Fund	Funds have been banked with church for the use of Craft Club
Messy Church Fund	Funds have been banked with church for the use of Messy Church

		Unrestricted	Restricted	Total	Total
		Funds	Funds		
			2024		2023
		£	£	£	£
<b>3</b>	<b>Analysis of Donations</b>				
	WFO Scheme (non Gift Aid)	11,731	-	11,731	6,467
	Gift Aid Donations	73,187	-	73,187	75,483
	Tax Recovered on Gift Aid Dons.	16,196	-	16,196	16,404
	Ordinary Offerings (Open plate)	17,882	-	17,882	10,939
	Other Offerings, Donations, etc	3,978	-	3,978	302
		-----	-----	-----	-----
		<b>122,974</b>	<b>-</b>	<b>122,974</b>	<b>109,595</b>
		=====	=====	=====	=====

**Notes forming part of the accounts  
for the year ended 31st December 2024**

	Unrestricted Funds	Restricted Funds 2024	Total	Total 2023
	£	£	£	£
<b>4     <u>Analysis of Payments</u></b>				
<b><u>Cost of Generating funds</u></b>				
	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----
<b><u>Charitable Activities</u></b>				
C of S - Giving to Grow	58,050		58,050	64,461
Presbytery Dues	6,897		6,897	4,383
Minister's expenses	1,067		1,067	1,379
Council Tax	1,180		1,180	
Other Salary Costs	68,662		68,662	58,367
Utlities -Heat,light & water	8,134		8,134	9,193
Insurance	5,361		5,361	5,120
Church Office Expenses inc Tel	1,487		1,487	1,355
Organ & music	192		192	558
Printing, Stationery & Postages	4,168		4,168	1,951
Other expenses	4,482		4,482	4,872
Kirk Session Fund	50		50	-
Digital Fund	-		-	-
Fabric repairs & maintenance	34,614		34,614	6,660
Congregational Orgs	2,557		2,557	3,825
Bell Tower Fund	-		-	-
Roof Fund	-		-	-
Youth Organisational Dev Fund	300		300	750
Flower Fund		191	191	574
Craft Club			-	450
Messy Church		223	223	197
	-----	-----	-----	-----
	197,201	414	197,615	164,095
	-----	-----	-----	-----
<b><u>Governance Costs</u></b>				
Independent Examiner's Fee	275	-	275	275
	-----	-----	-----	-----
<b><u>Other Payments</u></b>				
Purchase of Fixed Assets				
Other Equipment	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----
<b>TOTAL</b>	<b>197,476</b>	<b>414</b>	<b>197,890</b>	<b>164,370</b>
	=====	=====	=====	=====



## Notes forming part of the accounts for the year ended 31st December 2024

### 5 Trustee Remuneration and Related Party Transactions

██████████ received £29,239 for salary & expenses as Pastoral Assistant.  
 ██████████ husband of Kirk Session Member, received £6,335 as Director of Music  
 Interim/Locum & Relief Minister payments during year were £11,536  
 No trustee or person related to a trustee had any personal interest in any contract  
 or transaction entered into by the charity during the year.

### 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. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £31,642 and the maximum stipend (in the 5th and subsequent years) was £38,884

### 7 Investments

	Market Value at 1 Jan 2024 £	Purchases £	Disposals £	Gain/(Loss on Revaluation £	Market Value at 31 Dec 2024 £
<u>Church of Scotland Investors Trust</u>					-
Income Fund-General Fund	11,716	-		107	11,823
Income Fund-Legacy & Kirk Session Funds	2,192	-		20	2,212
	<u>13,908</u>	<u>-</u>	<u></u>	<u>127</u>	<u>14,035</u>
<b>Held in respect of:</b>					
<b><i>Unrestricted Funds</i></b>					
General Fund	11,716	-		107	11,823
<b><i>Restricted Funds</i></b>					
Legacy and Kirk Session Funds	2,192	-		20	2,212
	<u>13,908</u>	<u>-</u>	<u></u>	<u>127</u>	<u>14,035</u>

**Notes forming part of the accounts  
for the year ended 31st December 2024**

**8 Fixed Assets**

	Manse	Other Buildings	Other Equipment	Total
	£	£	£	£
Book Value at 1st Jan 2024	345,000	101,000	-	446,000
Revaluation during year	60,000	14,000	-	74,000
Disposals during year	-	-	-	-
Depreciation for year	-	-	-	-
	-----	-----	-----	-----
Book Value at 31st Dec 2024	405,000	115,000	-	520,000
	=====	=====	=====	=====

**9 Collections for Third Parties**

	2024	2023
	£	£
Alzheimers Scotland	59	866
Baby Loss Rehabilitation		230
Beatson		117
British Heart Foundation	122	357
Cancer Research		289
Chest, Heart & Stroke Scotland	701	
Christian Aid	2,915	2,114
Church House		74
Crisis	117	
Crossreach	680	
Diabetic Association	85	
DEC - Earthquake Turkey & Syria		682
Erskine Hospital	10	
Glasgow Children's Hospital	500	230
Kilbryde Hospice		299
Lodging House Mission	452	233
Leprosy Mission	469	490
Lymphoma		355
McMillan Nurses		118
Pantry - Food Bank	1,295	1,521
Poppy Appeal	60	
QEH - Renal Unit		250
Save the Children	147	
Simon Community		365
Stonelaw Café	60	
	-----	-----
	7,672	8,590
	=====	=====

**Year ended 31st December 2024**  
**Appendix**

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

	2024 £	2023 £
<b>CAPITAL ACCOUNT</b>		
Credit Balances held at 31 December at cost	<u>Nil</u>	<u>Nil</u>
Market Value of Balances at 31 December	<u>Nil</u>	<u>Nil</u>
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December	<u>Nil</u>	<u>Nil</u>