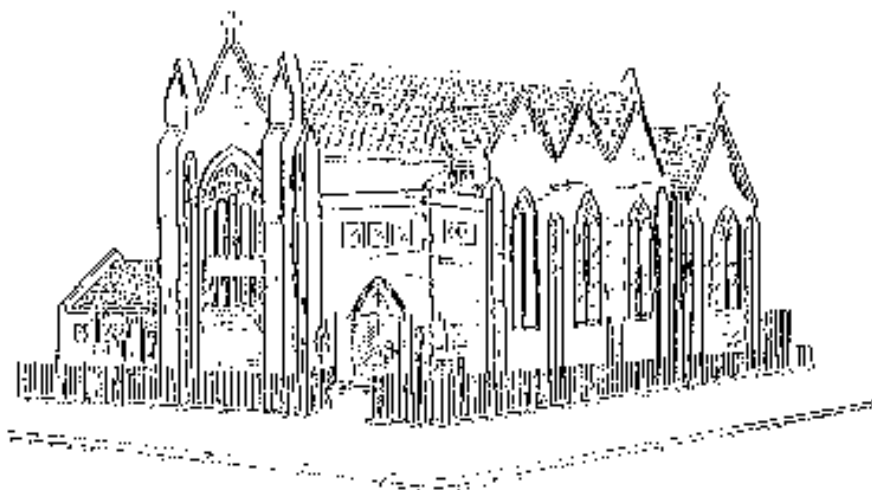




SCOTSTOUN PARISH CHURCH

CONGREGATION NO. 161021

SCOTTISH CHARITY NO. SC030418



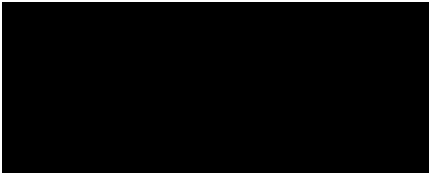
ANNUAL REPORT AND
CONGREGATIONAL ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2024

SCOTSTOUN PARISH CHURCH

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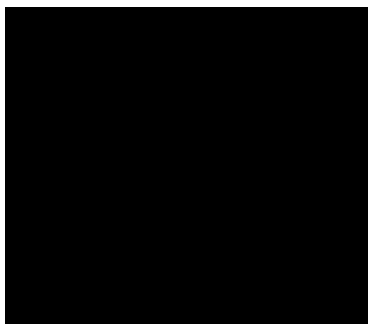
SCOTSTOUN PARISH CHURCH
REFERENCE AND ADMINISTRATION INFORMATION

Charity Name: Scotstoun Parish Church of Scotland
Charity Registration Number: SC030418
Congregation Reference No: 161021
Contact Address: 

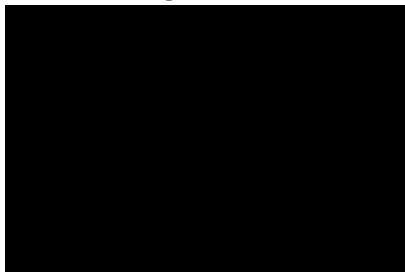
TRUSTEES

The Trustees who served during the year were as follows –

KIRK SESSION

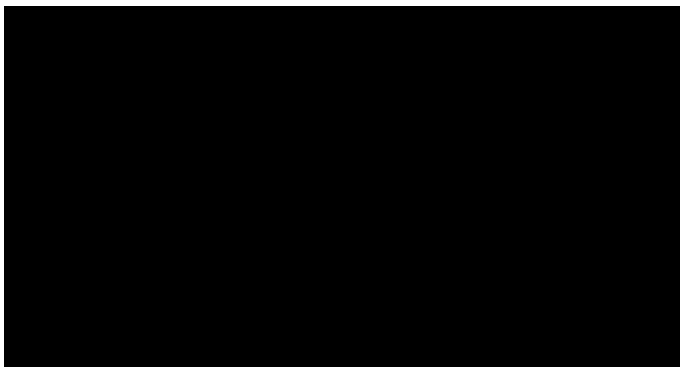


ELECTED CONGREGATIONAL BOARD MEMBERS



Principle Office Bearers -

Minister
Session Clerk
Church Treasurer
Clerk to the Board



Independent Examiner

Bankers

Bank of Scotland
Anniesland
Glasgow

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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board consists of six elders, and the same number of members, who are believed to have the skills and commitment to contribute to the management affairs of the Church, elected at the Stated Annual Meeting of the Congregation. The number so elected is decided by the Congregation, but must not exceed the number of elders at the date of the election. They serve for a maximum period of three years after which they are eligible for re-election at the next Stated Annual Meeting.

ORGANISATIONAL STRUCTURE

The Congregational Board meets six times in a year. The Chairperson is elected annually after the Stated Annual Meeting. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session, which meets five times a year, is responsible for the spiritual affairs of the church. There is a small group representing the Session at "Cluster" meetings dealing with the formation of a new Presbytery Plan as required by the General Assembly of 2021. In addition, ad hoc meetings are held as circumstances require.

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.

In Scotstoun

- ✚ We hold worship services every Sunday morning throughout the year, with Sunday club available for all age children.

From September to June -

- ✚ Evening Services – when announced.
- ✚ Messy Church – meets 9 times a year.
- ✚ Prayer Meeting / Bible Study – weekly
- ✚ Anchor Section BB, Junior Section BB, Company Section BB meet weekly during school term times.

SCOTSTOUN PARISH CHURCH

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31st DECEMBER 2024

Also meeting on our premises are -

- ✚ Rainbows, Brownies and Guides - weekly September to June.
- ✚ Twos and Toddlers - meet twice weekly during school term times.
- ✚ MACS - After School Care - during school term times three times a week.
- ✚ Avenue Singers - Weekly during school term times.
- ✚ Hokushin Karate Academy – weekly.

ACHIEVEMENTS AND PERFORMANCE

- * Our roll at 31st December 2024 stood at 60 members with 4 Adherents.
- * At our morning worship services during 2024 the attendance averaged 33.
- * Music is a mix of traditional and modern with keyboard / organ.
- * Prayer Meetings attendances average 8.
- * In the three sections of the BB there are 85 members across all sections; 14 registered leaders (of whom 8 are qualified leaders and 6 are helpers).
- * There are 18 Rainbows with 4 leaders 2 young leaders; 35 Brownies with 3 Leaders, 1 young Leader and 2 Duke of Edinburgh Volunteers. 35 Guides with 4 Leaders and 1 young Leader.
- * Messy Church normally meets 9 times a year. Average attendance 2024 of 36 and 8 leaders.

FINANCIAL REVIEW

Our weekly offerings are our main source of income and the total for 2024 saw an increase of £407 (+1.23%) from 2023.

A total of 25 people are signed up to the Gift Aid Scheme with 23 giving by Standing Order.

22 persons are registered under the WFO Scheme, with 7 giving by Standing Order.

During 2024 our main expenditure included -

General Fund – Giving to Grow - £22,099.08 and Heating & Lighting - £10,514.27. and Fabric repairs & maintenance of £14,920.92 from Fabric Fund.

Reserves Policy

No formal reserves policy but, as a result of legacies received over the past years there were unrestricted cash reserves of £36,947 at the end of the year which represents over six months' normal expenses which is considered satisfactory. No Legacies were received during 2024. Unrestricted investments of £7,742 were also held.

The Church also held £4,837 of restricted funds which have been provided for the purposes specified in Note 2

In addition, there are funds held on behalf of the Congregation by the Church of Scotland General Trustees as shown in Appendix 1. No monies were drawn down during 2024.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Approved by the Trustees and signed on their behalf,

Signed

Clerk to the Board

Date 20th February 2025

Independent Examiner's Report to the Trustees of Scotstoun Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 6 to 12.

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

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 (as amended) Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 (as amended) Accounts Regulations 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.

Signed

Name:

Address:

Date

14th November 2025

SCOTSTOUN PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 2024

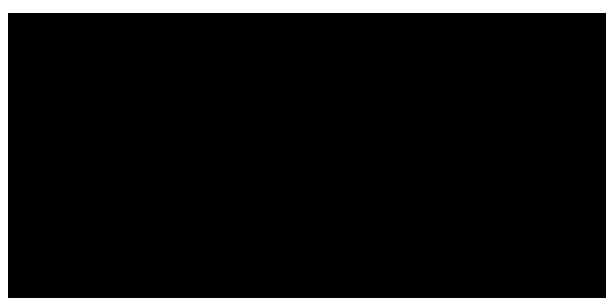
| | | Unrestricted Funds | | | | |
|---|------|--------------------|--------------------|--------------------|---------------|---------------|
| | Note | General 2024 | Designated 2024 | Restricted 2024 | Total 2024 | Total 2023 |
| RECEIPTS | | | | | | |
| Donations | 3 | 39,971.37 | | 140.81 | 40,112.18 | 39,668.20 |
| Legacies | | 0 | | | 0 | 0.00 |
| Activities for generating funds | | 0 | | | 0 | 0.00 |
| Bank & deposit interest | | 2,583.93 | | | 2,583.93 | 1,915.24 |
| Investment income | | 380.00 | 40.00 | | 420.00 | 350.00 |
| Use of premises | | 11,055.00 | | | 11,055.00 | 12,576.50 |
| Grants | | 0 | | | 0.00 | 0.00 |
| Weddings and funerals | | 0 | | | 0.00 | 300.00 |
| Receipts from General Trustees | | 0 | | | 0.00 | 0.00 |
| Other receipts | | 92.00 | | 1,370.23 | 1,462.23 | 1,690.55 |
| | | 54,082.30 | 40.00 | 1,511.04 | 55,633.34 | 56,500.57 |
| PAYMENTS | | | | | | |
| Costs of generating funds | 4 | 86.82 | | | 86.82 | 81.36 |
| Charitable activities | 4 | 56,181.78 | 18,070.48 | 2,126.14 | 76,378.40 | 57,259.09 |
| Governance costs | 4 | | | | 0.00 | 0.00 |
| | | 56,268.60 | 18,070.48 | 2,126.14 | 76,465.22 | 57,340.45 |
| Excess of Payments / Receipts for the year before Transfers | | -2,186.30 | -18,030.48 | -615.10 | -20,831.88 | -839.88 |
| Transfers | | -300.00 | 0.00 | 300.00 | 0.00 | 0.00 |
| Excess of Payments / Receipts for the year after Transfers | | -2,486.30 | -18,030.48 | -315.10 | -20,831.88 | -839.88 |

SCOTSTOUN PARISH CHURCH
STATEMENT OF BALANCES AT 31 DECEMBER 2024

| | | Unrestricted Funds | | | Total 2024 | Total 2023 |
|---|------|--------------------|--------------------|-----------------------------|---------------|---------------|
| | Note | General 2024 | Designated 2024 | Restricted Funds 2024 | | |
| Bank & Deposit Balances | | £ | £ | £ | £ | £ |
| Bank & Deposit balances brought forward | | 14,015.84 | 43,448.15 | 5,152.05 | 62,616.04 | 63,455.92 |
| MOVEMENT IN YEAR | | | | | | |
| Excess of Payments over Receipts for the year | | -2,486.30 | -18,030.48 | -315.10 | -20,831.88 | -839.88 |
| Bank & Deposit balances carried forward | 2 | 11,529.54 | 25,417.67 | 4,836.95 | 41,784.16 | 62,616.04 |
| INVESTMENTS at market value | 7 | 7,742 | | | 7,742 | 7,672 |
| Other Assets | | | | | | |
| Tax recoverable on Gift Aid Donations | | 6,000 | | 1,100 | 7,100 | 6,401.55 |
| Recoverable | | 130.26 | | | 130.26 | 712.71 |
| LIABILITIES | | - | - | - | - | - |

The accounts were approved by the Kirk Session and Congregational Board on 20h February 2025

For and on behalf of Kirk Session and Congregational Board



Clerk to the Board

Treasurer

SCOTSTOUN PARISH CHURCH

Notes forming part of the Accounts for the year ending 31 December 2024

1. BASIS OF ACCOUNTING

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

| | Balance at 01-Jan-24 | Receipts | Payments | Transfers | Balance at 31-Dec-24 |
|-----------------------------------|-------------------------|-----------|-----------|------------|-------------------------|
| Unrestricted Funds | | | | | |
| General | | | | | |
| General Fund | 14,015.84 | 54,082.30 | 56,268.60 | -300.00 | 11,529.54 |
| Designated Funds | | | | | |
| Fabric Fund | -4,258.83 | 40.00 | 14,920.92 | 25,000.00 | 5,860.25 |
| Fabric Reserve Fund | 3,375.00 | | | | 3,375.00 |
| Legacy Fund | 44,331.98 | | 3,149.56 | -25,000.00 | 16,182.42 |
| | 43,448.15 | 40.00 | 18,070.48 | 0.00 | 25,417.67 |
| Restricted Funds | | | | | |
| Welfare Fund | 336.78 | | | | 336.78 |
| Flower Fund | 59.38 | 114.66 | 66.00 | | 108.04 |
| Life & Work Fund | 16.30 | 210.00 | 262.50 | | -36.20 |
| Printing & Stationery Fund | 758.52 | 17.00 | 150.58 | | 624.94 |
| Kirk Café Fund | 952.18 | 669.85 | 356.74 | | 1,265.29 |
| Audio/Visual Fund / Tape Ministry | 14.16 | | 0 | | 14.16 |
| Alpha Course Fund | 9.19 | | 0 | | 9.19 |
| Library Fund | 266.71 | | 0 | | 266.71 |
| Church Bible Study Fund | 363.86 | 207.20 | 150.61 | | 420.45 |
| Mission Outreach | 268.70 | 292.33 | 418.16 | 300.00 | 442.87 |
| Malawi Fund | 390.11 | | 390.11 | | 0.00 |
| Traidcraft Stall | 331.44 | | 331.44 | | 0.00 |
| Minister's Travel Fund | 1,206.23 | | 0 | | 1,206.23 |
| Praise Band/Choir Fund | 108.23 | | 0 | | 108.23 |
| Sunday Club | 70.26 | | 0 | | 70.26 |
| Badminton Club | 0.00 | | 0 | | 0 |
| | 5,152.05 | 1,511.04 | 2,126.14 | 300.00 | 4,836.95 |
| | 62,616.04 | 55,633.34 | 76,465.22 | 0.00 | 41,784.16 |

SCOTSTOUN PARISH CHURCH

Notes forming part of the Accounts for the year ending 31 December 2024

PURPOSE OF FUNDS

UNRESTRICTED FUND

General

General Fund - This fund is for the general day to day running of the Church

Designated

Fabric - For the maintenance of Church property.

Fabric Reserve - Interest augments the Fabric Fund.

Centenary Room - A fund for any requirements in our Centenary Room.

Legacy - This fund to be used for special congregational projects as deemed appropriate by the Trustees.

RESTRICTED FUNDS

Welfare - For the Minister to use at his discretion to help the needy of the Parish in emergencies.

Flower - A fund to provide flowers for display during worship services.

Life & Work - A fund used for the purchase and payment of Life & Work.

Printing & Stationery - A fund for the maintenance of printing machines and purchase of stationery items.

Kirk Café - A fund for money given at tea/coffee times and for purchase of related commodities, with excess going to the Welfare Fund, if required.

Audio / Visual / Tape Ministry - For purchase and maintenance of sound and visual equipment and Tape Ministry requirements.

Alpha Course - A fund for income and expenditure related to Alpha Courses.

Library - For the purchase of books, etc for the Church Library.

Bible Study - For Bible Study Literature.

Messy Church - Fund to be used for Messy Church activities

Malawi Fund - A fund for use in twining activities with Mbame Church.

Traidcraft Stall - This Fund is now closed. The remaining balance was transferred to Mbame Church, Malawi.

Minister's Travel Fund - A fund to be used to augment costs of visits to Malawi and Pastor Hanna.

Praise Band and Choir - For the purchase of music and equipment for our Praise Band and Choir.

Sunday Club - A fund for the Sunday Club for teaching material; offerings etc.

Badminton Club - The Badminton Club is now closed. The remaining balance was transferred to the Fabric Fund.

SCOTSTOUN PARISH CHURCH

Notes forming part of the Accounts for the year ending 31 December 2024

| 3 ANALYSIS OF DONATIONS | Unrestricted Funds 2024 | Designated Funds 2024 | Restricted Funds 2024 | Total 2024 | Total 2023 |
|-------------------------------------|-------------------------|-----------------------|-----------------------|------------------|------------------|
| WFO Scheme | 12,624.00 | - | - | 12,624.00 | 9,754.90 |
| Gift Aid Donations | 19,954.00 | - | - | 19,954.00 | 21,272.00 |
| Tax recovered on Gift Aid Donations | 6,273.03 | - | 140.81 | 6,413.84 | 6,475.62 |
| Ordinary Offerings (Open Plate) | 882.34 | - | - | 882.34 | 2,025.68 |
| Donations | 238.00 | - | - | 238.00 | 140.00 |
| | 39,971.37 | 0.00 | 140.81 | 40,112.18 | 39,668.20 |

4. ANALYSIS OF PAYMENTS

| | Unrestricted Funds | | Restricted Funds | Total | Total |
|-------------------------------------|--------------------|------------------|------------------|------------------|------------------|
| | General 2024 | Designated 2024 | 2024 | 2024 | 2023 |
| Costs of Generating Funds | | | | | |
| Offering Envelopes | 86.82 | - | - | 86.82 | 81.36 |
| | | | | | 81.36 |
| Charitable Activities | | | | | |
| Giving to Grow | 22,099.08 | - | - | 22,099.08 | 25,780.08 |
| Presbytery Dues | 1,681.00 | - | - | 1,681.00 | 654.00 |
| Minister's Travel /Phone | 2,254.67 | - | - | 2,254.67 | 1,818.05 |
| Pulpit Supply | 324.75 | - | - | 324.75 | 226.30 |
| Musician Supply | 1,320.00 | - | - | 1,320.00 | 240.00 |
| Council Tax | 3,218.11 | - | - | 3,218.11 | 3,146.41 |
| Heating & Lighting | 10,514.27 | - | - | 10,514.27 | 6,553.55 |
| Insurance | 5,437.49 | - | - | 5,437.49 | 5,258.06 |
| Cleaner | 5,130.00 | - | - | 5,130.00 | 4,680.00 |
| Weddings/ Funerals | - | - | - | 0.00 | 0.00 |
| Fabric repairs & maintenance Church | - | 10,484.32 | - | 10,484.32 | 3,546.33 |
| Fabric repairs & maintenance manse | - | 4,436.60 | - | 4,436.60 | 539.24 |
| Legacy Fund costs | - | 3,149.56 | - | 3,149.56 | 0.00 |
| Other expenses | 4,202.41 | - | 2,126.14 | 6,328.55 | 4,817.07 |
| | 56,181.78 | 18,070.48 | 2,126.14 | 76,465.22 | 57,259.09 |
| Governance Costs | | | | | |
| Independent Examiner's Fee | - | - | - | 0.00 | 0.00 |
| Investment Manager's Fees | - | - | - | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 56,268.60 | 18,070.48 | 2,126.14 | 76,465.22 | 57,340.45 |

SCOTSTOUN PARISH CHURCH

Notes forming part of the Accounts for the year ending 31 December 2024

5. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

Paid from the General Fund of the Church during 2024 for one Trustee, the Reverend Richard Cameron, was the sum of £5,472.78 (for Manse Council Tax £3,218.11, Minister's phone £1,294.67: Travel Expenses £960.00)

No trustee or a 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. 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 (in the fifth and subsequent years of service) £38,884.

7. INVESTMENTS

| General Reserve Fund | Market Value at 1 January 2024 £ | Purchases £ | Disposals £ | Gain(Loss) on Revaluation £ | Market Value at 31 December 2024 £ |
|---|-------------------------------------|----------------|----------------|--------------------------------|---------------------------------------|
| Investors Trust Income Fund (cost £4,501) | 7,672 | - | - | +70 | 7,742 |

This investment represents a General Reserve Fund and the interest generated augments the General Fund.

8. COLLECTIONS FOR THIRD PARTIES

In addition to the General Income the following income from Special Collections was distributed during the year.

| | 2024 | 2023 |
|----------------------------------|--------------|--------------|
| Syrian Earthquake Appeal | - | 2,100 |
| Lodging House Mission (SC017283) | - | 650 |
| Gaza | 4,565 | 815 |
| | 4,565 | 3,565 |

SCOTSTOUN PARISH CHURCH
GENERAL FUND BUDGET 2025

CAPITAL ACCOUNT

| | | |
|--|--------|--------|
| Credit Balances held at 1 January and 31 December at cost | 43,391 | 43,391 |
| Market Value of Balances at 31 December | 63,516 | 60,513 |

REVENUE ACCOUNT

| | | |
|--------------------------------------|-------|-------|
| Credit Balance at 1 January | 2,654 | 1,035 |
| Investment income on Capital Account | 2,289 | 1,572 |
| Investment income on Revenue Account | 157 | 49 |
| Expenses | -150 | -2 |
| Credit Balance at 31 December | 4,950 | 2,654 |