

**The Church of Scotland**

**Robroyston Church of Scotland**  
34 Saughs Drive, Glasgow, G33 1HG

**Congregational Accounts**  
**Year Ended 31 December 2024**

Charity Registration Number: SC032401  
Congregation Reference No: 160992

**Robroyston Church of Scotland**

**ROBROYSTON CHURCH OF SCOTLAND, GLASGOW**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ROBROYSTON CHURCH OF SCOTLAND, GLASGOW**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Office and Operational Address**

34 Saughs Drive  
Glasgow  
G33 1HG

**Charity Registration Number**

SC032401

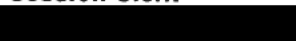
**Trustees**



**Treasurer**



**Session Clerk**



**Independent Examiner**

Wbg Services LLP  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers**

Bank of Scotland  
191 Kirkintilloch Rd  
Bishopbriggs  
Glasgow  
G64 2LS

## **ROBROYSTON CHURCH OF SCOTLAND, GLASGOW**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Structure, Governance and Management**

##### **Governing Document**

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

##### **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 the Presbytery.

##### **Organisational Structure**

The Kirk Session which met 9 times this year is responsible for all the work within the Church. Responsibilities are delegated to the Finance, Property, Worship and Youth/ Children's Ministry as appropriate. The Congregation moved to the Deed of Constitution (Unitary Form) at the beginning of June 2017.

##### **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 Robroyston the Church holds services of worship each Sunday morning. This year there was a service every Sunday morning. Throughout the year regular Bible Studies are held, and additional services are held at Easter and Christmas. Various adult and youth activities are also held throughout the year.

##### **Achievements and Performance**

As a charity and ministry there has been growth over the past year, and although this has not yet showed itself numerically in membership or financially, there are new people attending the church. The Sunday services have continued to be the central activity of the church, gathering many of the participants of the weekly activities, and alongside many smaller goals our primary focus continues to be on worshipping the God of the bible. We are grateful the Sunday services have been busy over the course of the year, and the reach of our fellowship is extending into the – ever growing - parish of Robroyston by various means. Over the year the parish has continued to grow with new families moving into the area, and this has presented us with the opportunity of an expanding parish into which we can reach. Mission has continued to be integral to all we do, and over the year we have seen some existing initiatives grow, and new initiatives taking root. In 2024 we have begun implementing the plan for a new church plant and mission initiative using The Shed for which we have recruited a new community worker, keeping mission front and centre of the church family. Over the course of the past year, we have continued to achieve the three main goals of the church.

## ROBROYSTON CHURCH OF SCOTLAND, GLASGOW

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

#### Achievements and Performance (continued)

1. ***Knowing and loving the God of the Bible.*** Sunday worship has been a busy time when all the church family have been able to meet weekly. We continue to stream our service live, and make recordings available, every week there are significant numbers who watch the service. The supporting AV team has worked hard to maintain this level of support. We have also implemented using recordings for the music every fourth Sunday – to give our resident musicians a break. Children and young people have continued to join the church family during the first half of service, before heading to the other hall for age-appropriate bible instruction (and games!). Youth church for our older children has grown over the year, and we have attempted to foster relationships with YC meeting for longer and being responsible for serving the refreshments together once a month. Alongside our Sunday worship services our wee groups have continued to provide fellowship, bible teaching, and pastoral care. We continue to have three wee groups – Women's bible study, Men's bible study, and Sunday night wee group. Over the year we have continued to support parents in the congregation raise their children through Parenting Matters – a daytime group covering very practical areas where we can support one another to apply what we know of God. Attendance at this group has gradually grown.
2. ***Knowing and loving each other.*** On Sundays our fellowship time over refreshments have continued after the services. These have varied in level of organisation required, with their sometimes being a substantial lunch or a BBQ, and often being tea, coffee, juice and biscuits – but as always this has been a really important time of deepening existing relationships and making new ones. Fellowship is integral to our wee groups, with several social events over the year for the men and the women, such as 10 pin bowling and dining out. There have been more opportunities to those bereaved in our church family, as younger members have lost a parent, and several of our older members have been unwell over the year and in and out of hospital. These are sad occasions but have allowed us to care for one another practically, emotionally and spiritually. Our young people have benefitted from getting to know one another better, through regular table tennis games after the services. We have had plenty of volunteers to help this year which has been a blessing. Our prayer meeting remains a central part of our ministry and encouragingly is often attended by more children than adults. Our leaders have re-committed to visit the people they are responsible for with a view to providing pastoral input and encouragement. We look forward to seeing the benefits of this in the fellowship over the coming year.
3. ***Sharing the love and knowledge of God with others.*** Alpha. Throughout 2024 we have maintained both our cafes and new people have been attracted along. On a weekly basis Friday Café operates over lunchtime for people to pop in (or loiter) for lunch, and on Tuesday's twice per month our Creative Café runs for people to practise their creativity through a variety of medium, as well as eat good food. Our weekly exercise class 'Movement Monday' has been running all year and has at times been very busy. After Wee Beats shut down last year it has been great to be able to host a weekly Mothers and toddlers' group – Ragtots. Although this is run independently the person is someone who attends our church. As always Christmas provided great opportunities for service in the community, firstly through our annual giving tree in association with Wallacewell primary school was much busier than last year. Thirty-three children in need were discretely provided with a substantial wrapped Christmas gift tailored to their own tastes. We were able to welcome the community to our Christmas café and craft event – which we hope to develop for next year. We had our usual Christmas services and primarily sought to welcome people from the many new houses in the parish.

## **ROBROYSTON CHURCH OF SCOTLAND, GLASGOW**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Achievements and Performance (continued)**

3. ***Sharing the love and knowledge of God with others (continued)***. No flyers were distributed this year, but events were advertised on our website and social media. Members of the congregation and girls from our GB went into St Joseph's nursing home and were delighted to be able to carol sing for the residents.

Our Boy's Brigade has continued to be an excellent resource for boys in the parish, and publicity in the local area and at the school has proved fruitful among the younger boys. The anchor boys and Junior sections have grown. The company section has remained consistent, and we are glad many of the older boys have not dropped off the scene. The Girl's brigade has remained very busy over the year – and needed to operate a waiting list after the summer. We were able to run a successful Summer Kids club this year – in the evenings which better suited both the young folks and those volunteering.

Finally, we received a Grant for a Community Worker from "Seeds for Growth" and our plans for our community shed have been further expanded as a new missional opportunity. This new member of staff – moving from Wales to Robroyston to start her new job on 6th January 2025. We have been able to continue our worldwide mission through regular prayer and financial support for a worker with YWAM, working in America and in South America. We were delighted that at the end of the year one of the children in Tanzania that our young folks support through Compassion Charity graduated from the programme, and we have been able to choose another child to support.

Throughout the year Safeguarding training has remained a priority, and our safeguarding coordinator has diligently been chasing up references and making people aware of training needs and opportunities. Our leadership team has been growing together in faith and working well as a team. We have been able to share publicly with one another the impact God has made to our lives.

The denominational landscape of reduction and maintenance has settled a little but remains disruptive in the background. It continues to have a direct impact on our financial situation which we hope to address through a stewardship campaign in 2025. We hope the situation will settle more over the course of 2025 as the presbytery plan continues to be implemented. The minister has been able to serve the presbytery by being Interim moderator for a church in Cumbernauld, and the local church continues to support his ministry in HMP Barlinnie two mornings a week.

#### **Financial Review**

Overall receipts for general church purposes in 2024 were similar to the previous year. In 2024 there has been a decrease in Gift Aid to £24,955 from £26,515 representing a 6% decrease in Gift Aid. Hall Lets are 60% lower at £915 compared to £2,300 in 2023. Open Plate Offerings are similar to 2023 at £3,212. The congregation switching from open plate to electronic banking and similar membership numbers in 2023 has kept the level of giving broadly level. Payments in 2024 were 36% lower at £54,054 than that of 2023. Grants were received from Seeds for Growth for £20,000 for a new Mission Community Worker and from the Area Partnership Glasgow for £5,470 for the Church Cafes. A tax return for Gift Aid was submitted and it is estimated this will result in a repayment of £1,845 in 2023/24 Tax Year. There was a transfer of funds from the Investors Trust to Congregation General Account in order to provide a reasonable sum to ensure any emergency costs could be dealt with in future years. There was a further shortfall of £7,617 in paying the Giving to Grow (formerly Ministries and Mission) congregation requirement from Church of Scotland and this in addition to the previous year total is £11,008 — the main reason for the shortfall was the significant increase when Giving to Grow was introduced.

## **Independent Examiner's Report to the Trustees of Robroyston Church of Scotland, Glasgow for the 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 7 to 11.

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

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

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. 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 respects 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

**Wbg Services LLP**  
168 Bath Street, Glasgow, G2 4TP

Date: 10 March 2025

**ROBROYSTON CHURCH OF SCOTLAND, GLASGOW**

**STATEMENT OF RECEIPTS AND PAYMENTS**

**FOR YEAR ENDED 31 DECEMBER 2024**

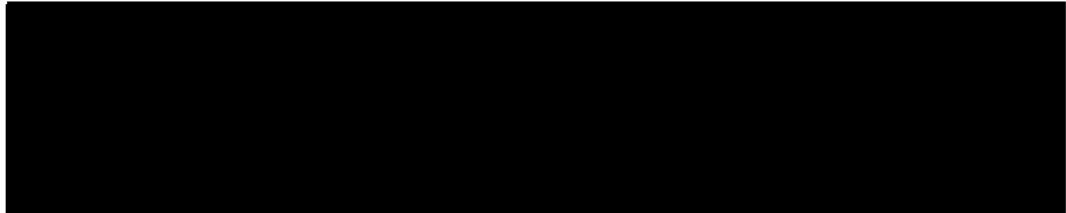
	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>RECEIPTS</b>					
<b>Offerings</b>					
Open plate offerings		3,212	-	3,212	3,403
Gift aid contributions		24,955	-	24,955	26,515
Income tax recovered		7,380	-	7,380	6,892
Donations		300	-	300	795
Grant income		-	25,470	25,470	12,700
<b>Other ordinary general income</b>					
Other income		1,409	-	1,409	4,065
Hall lets		915	-	915	2,300
Bank interest		2,098	-	2,098	1,542
<b>Total receipts</b>		<b>40,269</b>	<b>25,470</b>	<b>65,739</b>	<b>58,212</b>
(Less) payments	1	(43,124)	(10,930)	(54,054)	(84,458)
(Deficit)/Surplus for the year		(2,855)	14,540	11,685	(26,246)



ROBROYSTON CHURCH OF SCOTLAND, GLASGOW  
STATEMENT OF BALANCES  
AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
At 1 January 2024		42,661	6,116	48,777	75,023
(Deficit)/Surplus for the year		(2,855)	14,540	11,685	(26,246)
At 31 December 2024	2	39,806	20,656	60,462	48,777
Bank balance at 31 December 2024				22,962	6,277
Church of Scotland Deposit Fund				37,500	42,500
				60,462	48,777
Assets	3			17,974	32,630
Debtors	4			1,845	1,968
Creditors	5			12,500	4,460

The accounts were approved by the Kirk Session on 10 March 2025



**ROBROYSTON CHURCH OF SCOTLAND, GLASGOW**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. PAYMENTS**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>NATIONAL MINISTRY AND MISSION &amp; WIDER WORK</b>				
Ministries & Mission Fund allocation	13,000	-	13,000	17,610
Mission Support	1,584	-	1,584	993
Presbytery Dues	1,617	-	1,617	525
<b>LOCAL STAFFING COSTS</b>				
Manse council tax	3,218	-	3,218	3,146
Minister's travelling expenses	960	-	960	1,406
Minister's telephone	676	-	676	847
Pulpit supply	1,126	-	1,126	944
<b>BUILDINGS COSTS</b>				
Insurance	2,071	-	2,071	1,759
Maintenance and equipment	5,887	-	5,887	5,486
Electricity & gas	4,206	-	4,206	3,368
<b>OTHER LOCAL COSTS</b>				
Cleaner	3,220	-	3,220	2,570
Stationery, worship aids etc.	4,905	-	4,905	2,870
Winter fund distribution	-	-	-	3,250
Project costs - Café	-	8,230	8,230	9,046
Project costs - Steel Building	-	-	-	29,645
Project costs - Shed	-	2,700	2,700	-
Other Costs	-	-	-	399
<b>GOVERNANCE COSTS</b>	654	-	654	594
<b>TOTAL PAYMENTS</b>	43,124	10,930	54,054	84,458

**ROBROYSTON CHURCH OF SCOTLAND, GLASGOW**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>2. MOVEMENT IN FUNDS</b>	<b>At 1 January £</b>	<b>Receipts £</b>	<b>(Payments) £</b>	<b>Transfers £</b>	<b>At 31 December £</b>
<b>UNRESTRICTED FUND</b>					
General	42,661	40,269	(43,124)	-	39,806
<b>RESTRICTED FUNDS</b>					
Glasgow City Council Area Partnership Fund	-	5,470	(3,763)	-	1,707
Glasgow Community Mental Health & Wellbeing Fund	3,416	-	(3,416)	-	-
Seeds For Growth	-	20,000	(1,051)	-	18,949
Benefact Trust	2,700	-	(2,700)	-	-
	<u>6,116</u>	<u>25,470</u>	<u>(10,930)</u>	<u>-</u>	<u>20,656</u>
Total Restricted Funds					
	6,116	25,470	(10,930)	-	20,656
Total Funds	<u>48,777</u>	<u>65,739</u>	<u>(54,054)</u>	<u>-</u>	<u>60,462</u>

The unrestricted funds are available to be spent for any purposes of the charity.

Glasgow City Council Area Partnership Fund to contribute towards the Community and Creative Café.

Glasgow Community Mental Health & Wellbeing Fund to distribute and assist with heat, food and clothing costs.

Seeds For Growth to fund a new Mission Community Worker.

Benefact Trust for the Robroyston Community (Men) Shed project.

<b>3. Assets</b>	<b>Fixtures &amp; Fittings £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2024	52,894	7,548	60,442
Additions	-	-	-
Disposals	-	-	-
	<u>52,894</u>	<u>7,548</u>	<u>60,442</u>
At 31 December 2024			
	52,894	7,548	60,442
<b>Depreciation</b>			
At 1 January 2024	21,697	6,115	27,812
Charge	13,223	1,433	14,656
Disposals	-	-	-
	<u>34,920</u>	<u>7,548</u>	<u>42,468</u>
At 31 December 2024			
	34,920	7,548	42,468
<b>Net book value</b>			
At 31 December 2024	17,974	-	17,974
	<u>17,974</u>	<u>-</u>	<u>17,974</u>
At 31 December 2023	31,197	1,433	32,630
	<u>31,197</u>	<u>1,433</u>	<u>32,630</u>
		<b>2024</b>	<b>2023</b>
<b>4. Debtors</b>		<b>£</b>	<b>£</b>
Gift aid due		1,845	1,968
		<u>1,845</u>	<u>1,968</u>
		<b>2024</b>	<b>2023</b>
<b>5. Creditors</b>		<b>£</b>	<b>£</b>
Independent examiners fee		900	654
Credit Card		592	415
Church of Scotland - Giving to Grow		11,008	3,391
		<u>12,500</u>	<u>4,460</u>

ROBROYSTON CHURCH OF SCOTLAND, GLASGOW

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

6. STIPEND

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends, national insurance, pension, housing and loan funds. Ministers' stipends are paid in accordance with the national stipend scale related to years of service. For the year under review stipends ranged between £31,642 and £38,884.

7. COLLECTIONS FOR THIRD PARTIES

In addition to the receipts recorded above, the following receipts from special collections were received during the year as follows:

	2024	2023
	£	£
Compassion UK	376	493
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	376	493
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8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

Expenses of £4,854 were reimbursed to the minister, a trustee during the year for Council Tax, telephone and travel (2023: £5,400).  
A further two trustee received reimbursement of expenses during the year amounting to £340 (2023: 1 trustee totalling £742).  
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 (2023: nil).  
No Trustee received remuneration during the year (2023: £nil).

