

Pollokshaws Parish Church of Scotland, Glasgow

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended

31 December 2024

Congregation No 160986

Charity No SC006683 . 2024. i

Pollokshaws Parish Church of Scotland, Glasgow

Year ended 31 December 2024

Reference and Administrative Information

CHARITY NAME	Pollokshaws Parish Church of Scotland
CHARITY CONTACT ADDRESS	223 Shawbridge Street, Glasgow G43 1QN
CHARITY REGISTRATION NUMBER	SC006683
CONGREGATION NUMBER	160986
MINISTER	[REDACTED]
SESSION CLERK	[REDACTED]
TREASURER	[REDACTED]
CLERK TO THE CONGREGATIONAL BOARD	[REDACTED]
INDEPENDENT EXAMINER	[REDACTED]
BANKERS	Bank of Scotland 50/60 Kilmarnock Road Glasgow G41 3NN

TRUSTEES

[REDACTED] n

KIRK SESSION

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

CONGREGATIONAL BOARD

[REDACTED]
[REDACTED]
[REDACTED]

*Denotes Kirk Session Member of the
Congregational Board

Pollokshaws Parish Church of Scotland, Glasgow

Trustees' Annual Report

Year ended 31 December 2024

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 the 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 appointed from within the congregation and members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the church, to 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 must seek re-election at the next Stated Annual Meeting.

■■■ resigned as a trustee 6 February 2024.

Organisational Structure

The Kirk Session meets at least six times a year and is chaired by the minister.

The Congregational Board, normally chaired by the minister, meets at approximately two monthly intervals at which an interim financial statement is submitted. A Stated Annual Meeting open to all members is held annually in the early part of the year.

The Session Clerk is appointed by the Kirk Session to conduct the administration of the Session's responsibilities and similarly a Clerk is appointed to administer the Congregational Board's responsibilities. Minutes are taken, printed, circulated and approved for every meeting of the Session and Board. It is the Session Clerk's duty to be responsible for the safe custody of all church records and for their annual submission to a meeting of the Kirk Session prior to submission to the Presbytery for Attestation.

A Congregational Treasurer is appointed to administer the Church's financial affairs, with the assistance of a Free-will Offering Convener and a Gift Aid Convener. A statement of accounts is prepared and presented for consideration, alteration and approval at a joint meeting of the Trustees.

Apart from the minister there is one organist and cleaners.

No remuneration was paid to a charity trustee or person connected to a charity trustee.

Pollokshaws Parish Church of Scotland, Glasgow

Trustees' Annual Report

Year ended 31 December 2024

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 territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

A Public Service of Worship takes place every Sunday of the year, at Christian Festivals and events such as Funeral and Wedding Services. Open Door Fellowship Worship takes place on Wednesdays in conjunction with "The Nearly New".

The following Church based organisations meet in our spacious and modern halls:-

Young Church, The Boys' Brigade, Singing Group, The Nearly New (weekly sale and cafe), Church Socials and concerts.

Our congregation and organisations support and are involved in the Pollokshaws Area Network, Community Council and Tenant's Association.

Other organisations which utilise our premises include Pollokshaws Heritage Group, Greater Glory International Ministry, Serenity Group and Pollokshaws After School Service.

Minister's Report

Dear Church Friends and Colleagues,

It is now spring 2025 and as I write I am grateful to see the nights growing shorter and the daylight longer.

The major work of church reorganisation is continuing and as I wrote last year, this places great demands on us all.

Pollokshaws Parish Church is now one of six churches in the Auldburn Rouken Glen Cluster (ARC). At the moment it is likely that these will be reordered into two sets of three churches. Carnwadric, Eastwood and Pollokshaws making up one set and Giffnock South, Giffnock the Park and Thornliebank making up the other. In due course, each of these two 'trios' will become a parish with a minister each. The two will then form a Parish Grouping. As I said last year, 'Christian worship, mission and service will be shared around the present congregations in a new way.'

By the time you read this, we may have appointed a part-time church and community worker, to be shared pro-rata with our friends in Carnwadric Parish Church. This person will assist us in supporting and I hope developing the work of the Nearly New Shop.

As things stand, it looks like this will be the last annual report that I write for you. When I was called to Pollokshaws Parish Church it was in terms of a 5-year reviewable tenure. Along with 7 other colleagues in the Glasgow area, reviewable tenure posts are being 'called in' by December this year. 2026 will be very different for all of us.

To repeat myself from last year, in the middle of such uncertainty, it is hard to give you a 'business as usual' report. Nevertheless I again say a big 'thank you' to all of you who give so much time and effort, Kirk Session, Congregational Board, members and adherents. Just today I met two people who had visited our church.

They commented on the warm welcome that they received. It all matters, hall letting, safeguarding, pastoral care and elders' visits, the welcome, arranging and delivering church flowers, giving, counting and banking our financial offerings, overseeing the accounts and more. The Nearly New Shop, Wednesday Open-Door service, Boys Brigade, Spring and Christmas Fayres. The list goes on! I can only repeat myself and extend a big thank you one and all. It is hard to measure the impact of all of this, but I am confident that it all counts towards the quality of life in Pollokshaws.

Last year I said that the hard thing is figuring out how to be 'creative and realistic at the same time'. Creative, because our purpose as a church is to share the Good News of Jesus Christ and the kingdom of God; realistic, because we know how much things are changing.

Amidst all of this, I am confident that by God's grace, the people of Pollokshaws Parish Church will face these new circumstances with typical resolve, humour and quietly generous faith. To quote a venerable old hymn, may God 'through each perplexing path of life, our wandering footsteps guide'.

██████████

March 2025

Pollokshaws Parish Church of Scotland, Glasgow

Trustees' Annual Report

Year ended 31 December 2024

Financial Review

The Financial Results have been prepared on a cash basis.

The principal source of income to the Church is donations from its members. During the year the total income amounted to £59,177 of which £587 was in respect of restricted funds.

A comparison highlighting the main movements is detailed on Page 10.

A strong control on expenditure exists within the Church and it is essential we maintain this policy whilst still maintaining our fabric. A detailed breakdown of costs is shown on page 11.

During the year the congregation through special collections gave to other charitable organisations.

Lodging House Mission - £588

Christian Aid -£268

Reserves Policy

It is the Trustees' policy to hold minimum reserves of approximately four months' expenditure including designated funds. At the year end the Church held Unrestricted funds of £72,759 and £434 of designated funds.

At 31 December 2024 the Church held Restricted funds of £149 as shown in note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session / 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 Kirk Session / 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 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 by:



23 March 2025

Pollokshaws Parish Church of Scotland, Glasgow

Year ended 31 December 2024

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

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity 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 2006 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 2006 Accounts Regulations. 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 trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not profess 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, and

-to prepare accounts which in accord with the accounting records and comply with Regulation 9 of the 2006 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.

[Redacted signature block]

[Redacted name]

[Redacted name]

24 March 2025

Pollokshaws Parish Church of Scotland, Glasgow

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted	Designated	Restricted		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
RECEIPTS	Note	£	£	£	£	£
Donations	3	31,508	0	0	31,508	33,712
Legacies		5,000	0	0	5,000	0
Charitable Activities	4	8,531	705	587	9,823	7,993
Bank and Deposit Interest		1,501	0	0	1,501	756
Premises Rents		11,345	0	0	11,345	9,807
TOTAL RECEIPTS		57,885	705	587	59,177	52,268
PAYMENTS						
Cost of generating funds	5	108	0	0	108	108
Charitable activities	5	51,712	150	670	52,532	42,613
TOTAL PAYMENTS		51,820	150	670	52,640	42,721
Excess of Receipts over Payments		6,065	555	(83)	6,537	9,547
Transfers		460	(460)	0	0	0
Excess of Receipts over Payments		6,525	95	(83)	6,537	9,547

Pollokshaws Parish Church of Scotland, Glasgow

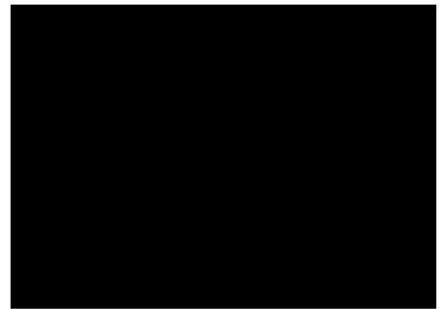
Statement of Balances

Year ended 31 December 2024

	Unrestricted	Designated	Restricted	Total	
	Funds	Funds	Funds	Total	Note
	2024	2024	2024	2024	2023
	£	£	£	£	£
Bank and Deposit Balances					
Brought forward	66,234	339	232	66,805	57,258
Movement in year					
Excess of Receipts over Payments	6,525	95	(83)	6,537	9,547
Bank and Deposit Balances 2					
Carried forward	72,759	434	149	73,342	66,805

The accounts were approved by the Kirk Session and Congregational Board on 23 March 2025

For and on behalf of the Kirk Session and Congregational Board by:



Pollokshaws Parish Church of Scotland, Glasgow

Notes to the Accounts

Year ended 31 December 2024

1. Basis of Accounting

These accounts have been prepared on the Receipts and 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 2012. This represents a change from 2014 when SORP accounts were produced. The comparative figures have been restated in accordance with the new method.

2. Movement in Funds

	At 1 Jan	Receipts	Payments	Transfers	At 31 Dec
	2024				2024
	£	£	£	£	£
Unrestricted Funds					
General Fund, Nearly New	31,027	4,986	(138))	0	35,875
General Fund	35,207	52,899	(51,682)	460	36,884
	66,234	57,885	(51,820)	460	72,759
Designated Funds					
Refurbishment Fund	217	0	0	0	217
Young Church Fund	67	0	0	0	67
Guild Fund	9	0	0	0	9
Tea Fund	46	705	(150))	(460)	141
	339	705	(150))	(460))	434
Restricted funds					
Flower fund	232	587	(670))	0	149
Total funds	66,805	59,177	(52,640)	0	73,342

Purpose of Unrestricted funds

The General Fund; For the ongoing work of the Church in the parish and in fulfilling its wider obligations.

Purpose of Designated Funds

Refurbishment Fund: The Trustees have set aside funds for the maintenance of Church property.

Other Funds are for the use of organisations as determined by their office bearers.

Pollokshaws Parish Church of Scotland, Glasgow

Notes to the Accounts

Year ended 31 December 2024

2. Movement in Funds (cont'd) Purpose of Designated Funds (cont'd)

A number of Church Organisations hold reserves / funds to support their ordinary ongoing activities and are subject to independent examination. These funds would revert back to the Church should the organisation cease to exist.

Purpose of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Funds are classified as either Unrestricted or Restricted, defined as follows:-

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.

Restricted funds are subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

3. Analysis of Donations

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Offerings	23,133	0	0	23,133	26,924
Tax Recovered on Gift Aid Donations	8,375	0	0	8,375	6,226
Donations	0	0	0	0	562
	31,508	0	0	31,508	33,712

4. Analysis of Charitable Activities

Weddings and Funerals	580	0	0	580	350
Nearly New Shop	4,986	0	0	4,986	4,720
Christmas Fayre	1,301	0	0	1,301	1,290
Christmas tree message cards	90	0	0	90	0
Young Church	0	0	0	0	0
Flower Fund	0	0	587	587	518
Tea Fund	0	705	0	705	795
Other	1,574	0	0	1,574	320
	8,531	705	587	9,823	7,993

Pollokshaws Parish Church of Scotland, Glasgow

Notes to the Accounts

Year ended 31 December 2024

5 Analysis of Payments	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds		
	2024	2024	2024	2024	2023
	£	£	£	£	£
Cost of generating funds					
Offering envelopes	108	0	0	108	108
Charitable Activities					
Giving to Grow/Ministry and Mission Alloc	19,308	0	0	19,308	18,753
Presbytery dues	1,648	0	0	1,648	563
Minister's Travel	960	0	0	960	1,200
Telecoms	503	0	0	503	469
Pulpit Supply	190	0	0	190	525
Other staff costs	6,219	0	0	6,219	5,864
Fabric repairs/maintenance – Church	7,812	0	0	7,812	4,771
Fabric repairs/maintenance – Manse	4,204	0	0	4,204	227
Council tax	3,218	0	0	3,218	3,146
Heat and Light	5,051	0	0	5,051	3,329
Insurance and Water Charges	2,155	0	0	2,155	2,238
Church office expenses	0	0	0	0	0
Flower Fund	0	0	670	670	567
Tea Fund	0	150	0	150	192
Young Church	0	0	0	0	0
Nearly New	138	0	0	138	210
Miscellaneous	306	0	0	306	559
	51,820	150	670	52,640	42,613

6. Trustee Remuneration and Related Party Transactions

Payments of £4,238 made for the minister in respect of Council tax, travel and other expenses.

Pollokshaws Parish Church of Scotland, Glasgow

Notes to the Accounts

Year ended 31 December 2024

7. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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) £38,884

8. Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, manse and halls 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 Receipts and Payments account in the period in which the liability arises.

	2024	2023
	£	£
The insured values of the properties as at 31 December were		
Church and halls	2,792,790	2,698,348
Manse	904,447	873,862

9. Taxation

Pollokshaws Parish Church of Scotland 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 payments therefore include irrecoverable input VAT.

10. Collections for Third Parties

	2024	2023
	£	£
Lodging House Mission	588	264
Christian Aid	268	365