

**Saint Andrews East Parish Church
Glasgow**

**Receipts and Payments Accounts
for the year ended 31 December 2024**

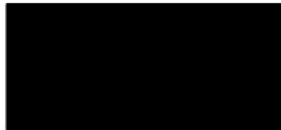
Congregation No: 160998

Charity No: SC009600

Saint Andrews East Parish Church
Reference and Administrative Information

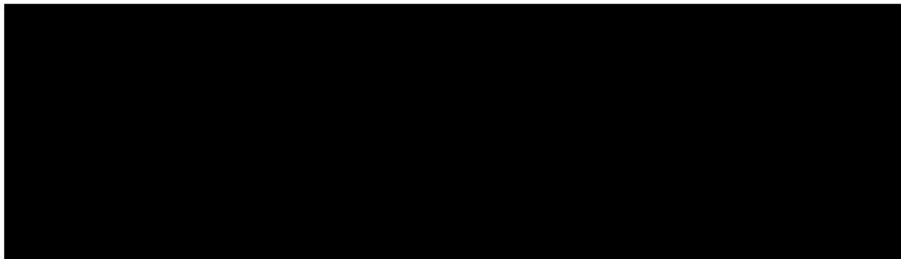
Charity Name: Saint Andrews East Parish Church
Charity Registration Number: SC009600
Congregation Reference Number: 160998

Contact Address



Trustees

Kirk Session Members



Principal Office-bearers

Interim Moderator
Session Clerk:



Minute Secretary:

Church Treasurer:



Independent Examiner



Bankers:

The Bank of Scotland
1195 Duke Street
Glasgow G3 2DR

Saint Andrews East Parish Church
Trustees' Annual Report
for the year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

The 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 congregation who are considered to have the appropriate gifts and skills. During a vacancy, the Interim Moderator is appointed by the Presbytery.

Organisational Structure

The Kirk Session, which meets six times a year, has oversight of the whole life and service of the church within its Parish with responsibility for the spiritual and temporal affairs of the congregation.

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.

The congregation tries to implement these objectives by organising and being responsible for holding Sunday services of worship, celebrating Communion four times a year, with home communion offered for those who are housebound. Special services are normally held at Easter, Harvest Thanksgiving and Remembrance Sunday, with other special events celebrated as appropriate.

Achievements and Performance

St Andrew's East Church, has had another busy year. We continue to have weekly Sunday services which are well attended by the congregation. Our associate minister [REDACTED] who led us in Sunday worship and pastoral care left in September 2024 after 15 months service.

We have periodic joint services and social events with the other churches in our cluster.

Sadly we have a few Members who are unable to attend due to mobility issues, but continue to show their support through their generous offerings.

Our community cafe is continues to grow in numbers and meets on a Wednesday for a light lunch and lively chat.

The Tango class continues to meet monthly and the Guild, Brownies and Guides are all still very active

The Dennistoun Community Council meets once a month and is supported by Local Residents.

We aim to continue our support to Christian Aid and the Lodging House Mission by open Plate Donations at selected services.

Saint Andrews East Parish Church
Trustees' Annual Report
for the year ended 31 December 2024

We also continue to support the North East Food Bank

Financial Review

The Trustees have noted that the Income for the year has decreased by over £5,000 . This is mainly due to due to a decrease in donations of £2,500 and the GCC Grant £2,196 received in 2023. Expenditure has also increased by nearly £5,000 which can be accounted for by a refund last year of £2,619 for Ministries and Mission and a payment in 2024 for Giving to Grow for £2,307. As a consequence of above the church made a deficit of £2,708 compared to surplus £7,603 in 2023.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the church held unrestricted funds of £54,717 of which £4,424 had been designated for fabric fund. The remaining balance of £50,293 represents over 12 months expenditure.

The church also held £3,639 of restricted funds which have been provided for the purposes specified in Note 2.

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 on _____ and signed on their behalf by.


Session Clerk

Saint Andrews East Parish Church
SC009600

Independent Examiner's Report to the Trustees of Saint Andrews East Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 10.

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 *[other than disclosed below*]*

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: [REDACTED]

Date: 10/9/20

Saint Andrews East Parish Church
Receipts and Payments Account
for the year ended 31 December 2024

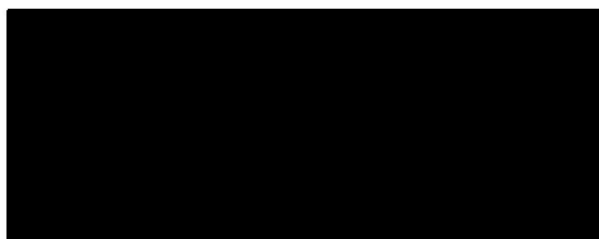
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Receipts						
Donations	3	20,248	876	-	21,124	23,615
Sundry Income		590	-	-	590	704
Activities for Generating Funds		929	-	-	929	552
GCC Grants(Community Lunch club)		-	-	-	-	2,196
Investment Income		667	-	-	667	593
Deposit Interest		-	-	-	-	-
Rental of Premises		3,300	-	-	3,300	4,410
		-	-	-	-	-
		<u>25,734</u>	<u>876</u>	<u>-</u>	<u>26,610</u>	<u>32,070</u>
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts		<u>25,734</u>	<u>876</u>	<u>-</u>	<u>26,610</u>	<u>32,070</u>
Payments						
Cost of Generating Funds	4	132	-	-	132	156
Charitable Activities	4	28,460	726	-	29,186	24,311
Governance Costs	4	-	-	-	-	-
		<u>28,592</u>	<u>726</u>	<u>-</u>	<u>29,318</u>	<u>24,467</u>
Assets & Investments	4	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments		<u>28,592</u>	<u>726</u>	<u>-</u>	<u>29,318</u>	<u>24,467</u>
Excess of Receipts over Payments for the year before transfers		<u>(2,858)</u>	<u>150</u>	<u>-</u>	<u>(2,708)</u>	<u>7,603</u>
Transfers	2	350	(350)	-	-	-
		<u>350</u>	<u>(350)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Receipts over Payments		<u><u>(2,508)</u></u>	<u><u>(200)</u></u>	<u><u>-</u></u>	<u><u>(2,708)</u></u>	<u><u>7,603</u></u>

Saint Andrews East Parish Church
Statement of Balances
At 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Bank and Deposit Balances						
Bank and deposit balances brought forward		57,225	3,839	-	61,064	53,461
Movement in year:						
Excess of Receipts over Payments		(2,508)	(200)	-	(2,708)	7,603
Bank and deposit balances carried forward	2	54,717	3,639	-	58,356	61,064
Investments at market value						
(cost - £5,970)	7	31,543	-	-	31,543	28,824
Assets						
Gift Aid Receivable		793	-	-	793	841
Liabilities						
Locum costs		-	-	-	-	-

The accounts were approved by the Trustees on

and signed on their behalf by:



Session Clerk

Treasurer

Saint Andrews East Parish Church
Notes forming part of the accounts
for the year ended 31 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 £
Unrestricted funds					
Designated Fabric Fund	4,075	349			4,424
General Fund	53,150	25,385	(28,592)	350	50,293
	<u>57,225</u>	<u>25,734</u>	<u>(28,592)</u>	<u>350</u>	<u>54,717</u>
Restricted funds					
Benevolent Fund	454	-	-	-	454
Flower Fund	530				530
The Guild	770	876	(726)	(350)	570
The Granary	2,085				2,085
	<u>3,839</u>	<u>876</u>	<u>(726)</u>	<u>(350)</u>	<u>3,639</u>
Endowment Funds					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds	<u>61,064</u>	<u>26,610</u>	<u>(29,318)</u>	<u>-</u>	<u>58,356</u>

Purpose of Funds

Benevolent Fund - an emergency fund to assist when required.

Flower Fund - Provides flowers for display during services of worship which are then distributed to the sick and bereaved.

Fabric Fund - The Trustees have set aside funds for maintenance of the Church property

Granary - a safe place for older folk to meet which is financed by donations

General Fund - Deals with the day to day running of the Church

Saint Andrews East Parish Church
Notes forming part of the accounts
for the year ended 31 December 2024

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	4,039	-	-	4,039	4,050
Gift Aid Donations	11,534	-	-	11,534	12,277
Tax Recovered on Gift Aid Dons.	3,041	-	-	3,041	3,852
Ordinary Offerings (Open plate)	565	-	-	565	458
Other Offerings, Donations, etc	1,070	876	-	1,946	2,978
	<u>20,248</u>	<u>876</u>	<u>-</u>	<u>21,124</u>	<u>23,615</u>
4 Analysis of Payments					
Cost of Generating funds					
Investment Manager's Fees	-	-	-	-	-
Offering envelopes	132	-	-	132	156
	<u>132</u>	<u>-</u>	<u>-</u>	<u>132</u>	<u>156</u>
Charitable Activities					
Ministries & Mission (refund)	-	-	-	-	(2,619)
Giving to Grow	2,307	-	-	2,307	-
Presbytery Dues	687	-	-	687	223
Flowers	730	-	-	730	1,094
Tearoom expenses	2,790	-	-	2,790	-
Locum and Pulpit Supply	1,460	-	-	1,460	1,800
Associate Minister	2,313	-	-	2,313	1,488
Water Rates	-	-	-	-	(416)
Other Salary Costs	5,640	-	-	5,640	5,530
Fabric repairs & maint	3,423	-	-	3,423	8,014
Heat and light	5,267	-	-	5,267	3,819
Insurance	2,406	-	-	2,406	2,259
Church Office Expenses	-	-	-	-	-
Printing, Stationery & Postage	-	-	-	-	186
Other expenses	1,437	726	-	2,163	2,933
	<u>28,460</u>	<u>726</u>	<u>-</u>	<u>29,186</u>	<u>24,311</u>
Governance Costs					
Independent Examiner's Fee	-	-	-	-	-
Other Payments					
Purchase of Investments	-	-	-	-	-
Purchase of Fixed Assets	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>28,592</u>	<u>726</u>	<u>-</u>	<u>29,318</u>	<u>24,467</u>

Saint Andrews East Parish Church
Notes forming part of the accounts
for the year ended 31 December 2024

5 Trustee Remuneration and Related Party Transactions

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 fifth 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
	£	£	£	£	£
COSIT Growth Fund	28,824	-	-	2,719	31,543
Held in respect of Unrestricted Funds					
<i>General Fund</i>	28,824	-	-	2,719	31,543

8 Collections for Third Parties

	2024	2023
	£	£
Christian Aid	50	230
Lodging House Mission		409
Ukraine Appeal	-	
Turkey Appeal	-	235
	50	874

Saint Andrews East Parish Church
Year Ended 31 December 2024

APPENDIX

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

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>-</u>	<u>-</u>
Market Value of Balances at 31 December	<u>-</u>	<u>-</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>-</u>	<u>-</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December - Sale of Manse	<u>434,047.59</u>	<u>-</u>
<u>Consolidated Fabric Fund</u>		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>