

***Merrylea Parish Church of Scotland
Newlands, Glasgow***

Report of the Trustees and Accounts 2024

Church of Scotland Congregation Number - 160971

Scottish Charity Number - SC004016

1. Report of the Trustees for the Year ended 31 December 2024

The Trustees present their report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 6 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment [Scotland] Act 2005, The Charities Accounts [Scotland] Regulations 2006 [as amended], and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1 January 2019.

1.1 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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Public Worship in Merrylea is conducted normally at 11.30am every Sunday and joint Services are held with Orchardhill Parish Church. Additional Church Services are also held at Easter and at Christmas.

1.2 Achievements and Performance

The core business of the Church is to share Christ's message of love with the world - in word and action and through worship. Whilst these are areas where it is difficult to quantify performance and success, Merrylea has continued to fulfil these challenges in the immediate Parish and beyond.

2024 started with Merrylea in a positive place. We were being generously served by our Interim Moderator, [REDACTED] and by our Locum Minister, [REDACTED]. These two gentlemen continued to work tirelessly for the good of the congregation, [REDACTED] attention to pastoral visitation being particularly appreciated. Sunday services were well attended and [REDACTED] preaching was greatly valued.

Our continuing discussions under the Presbytery Mission Plan had been ongoing with our friends at Newlands South Church, since the inception of the Plan. It became clear in early 2024 that these discussions were showing a divergence between the two congregations and the Kirk Session agreed to explore other opportunities to embrace the future in partnership with other congregations. Negotiations started in May and it was very quickly evident that there was a synergy between the congregations of Merrylea Parish Church and Orchardhill Parish Church. Discussions continued over the summer and in November, Presbytery supported the request of the two congregations to form a Linkage. This was finalised by a Service of Linking taking place on 16th January 2025. Under the terms of the Linkage [REDACTED], Minister at Orchardhill, was inducted as Minister at Merrylea from that date. Following the Linkage the congregation becomes known as 'Merrylea Parish Church, Linked with Orchardhill Parish Church'

We retain links with Cathcart Trinity Church, now known as Cathcart Church of Scotland, through the chaplaincy at Merrylea Primary School. This will continue with [REDACTED] taking part in the chaplaincy arrangements. While theological differences within The Church of Scotland are found within the local churches there remains a healthy commitment to work together whilst respecting the fact that we may hold different opinions. The underlying commitment is to journey together as brothers and sisters in Christ and refuse to allow differences to divide.

The conclusion of the Vacancy, with the Induction of Mrs Rooney, starts another chapter in the life of Merrylea and we go forward in faith towards another year of serving our Lord in His community. As Merrylea Parish Church continues to hold services normally each Sunday, we pray for the future in Merrylea during 2025 and beyond.

1.3 Financial Review - General Fund

Most members of the Congregation contribute regularly by standing order, others through an envelope scheme and others by way of the open plate. Givings decreased in 2024 by almost 3% compared with 2023 [see Note 7.1], mainly due to the death and relocation of regular contributors. The congregation is thanked for its continued support during the current rise in the cost of living, however, as expenditure is expected to increase in General Fund items and income decrease in this new and challenging financial year, the Trustees would appeal to you, if you are able, to review your givings.

Rental income from the use of the Church halls increased in 2024 by just over £2,600 or almost 10%. A review of rental charges in 2023 and a lack of alternative community spaces accounted for the increase. However, some of this increase is offset by increased energy use and caretaking costs.

General Fund expenditure [see Note 7.2] continues to be monitored closely and was just under £14,000 [16%] above the 2023 level. 56% of the expenditure in 2024 relates to the Giving to Grow [G2G] Contribution to the Church of Scotland, the cost of employing our Locum Minister and Presbytery Dues. These items increased by just over £4,000 [8%] in 2024. The remaining items of expenditure which include insurance premiums, energy, caretaking, cleaning materials and servicing plant and equipment increased by £9,767 [28%]. Overall there was an operating deficit of £5,793, in the General Fund which was £2,000 more than the deficit forecast in the budget.

The new contracts for electricity supply commenced on 1 October 2023, and gas supply on 1 April 2024, were expected to increase costs on these items by 100%. However, the actual increases for electricity and gas in 2024 were 83% and 78% respectively. Energy use continues to be monitored closely.

Caretaker salaries increased by 34% due to above inflation increases in the living wage rate, sickness cover and additional hours worked due to increase in the use of halls. Further increases in living wage rates and changes to employer national insurance payments in 2025 will have a significant impact on financial resources.

The Church benefited from a legacy of £27,157 from the late Aileen Wishart's Estate. A further small balance of funds should be received in 2025 once the Estate's account is finally settled.

The Accounts only record financial transactions, income received and payments made to suppliers and contractors. They do not record the true cost of operating this Congregation. Significant savings and cost avoidance are generated by the caretakers and the voluntary work of many members who are truly committed to the Church being at the heart of our community. The Trustees would like to thank all of them for their hard work for Merrylea.

1.4 Investment Policy and Performance

The Trustees invest primarily in the Growth, Income and Deposit Funds of the Church of Scotland Investors Trust and thereby obtain the benefits of professional management, continuous portfolio supervision, spread of investment risk and economies of scale. The Investors Trust has an ethical investment policy and does not invest in companies substantially involved in alcohol, tobacco, gambling or armaments. The Growth Fund is a largely UK and US equity-based fund and is intended for long-term investment. It seeks to provide growing annual income and a long-term increase in the value of the capital. The Income Fund is invested in UK and Global bonds and is intended to provide nominal capital protection. The Deposit Fund is intended for short-term investment and seeks to provide a competitive rate of interest whilst preserving nominal capital value.

1.5 Risk Management

In early 2012 the Kirk Session approved policy documents in respect of Corporate Governance, Risk Management, and Fraud Prevention following an extensive consultation exercise with all committees of the Session. The Finance and General Purposes Group reviews the Risk Register at each of its meetings and the effectiveness of Policies and Procedures are subject to a rolling review by the Group. The Risk Register is normally subject to annual review by the Kirk Session and will be signed off at the Kirk Session Meeting to be held in early 2025.

The Risk Assessment Register identifies the following significant potential risks in the management of the charity:

Financial & Statutory – Deaths of generous donors.

External Issues - Falling membership of congregation and ageing membership of congregation.

Human Resources - Lack of skills of members and loss of key personnel.

Action has been taken to manage and mitigate the above risks and the effectiveness of these actions is regularly reviewed.

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

1.5 [contd] The Trustees have over the years put in place the following risk management policies with regard to the financial administration of the Charity's affairs. The General Treasurer is not responsible for the counting and banking of the offering and other income following Sunday worship. All payments to contractors, organisations and individuals are authorised by the Kirk Session or by the appropriate Group Convener if included in the approved Annual Budget. The posts of Property Group Convener and General Treasurer are held by separate individuals. The post of Independent Examiner is held by a member of the Congregation who is not a member of the Kirk Session. The General Treasurer reports on a frequent basis the details of income and expenditure during the course of the financial year. All cheques issued by the Church are signed by two signatories approved by the Kirk Session.

1.6 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 £65,025.74 of which £20,105.93 had been designated for the Fabric Fund as specified in Note 7.10.3. The balances in the funds represent at least 6 months expenditure.

The Charity also held £967,205.70 of restricted funds which have been provided for the purposes specified in Note 7.10.2.

1.7 Structure, Governance and Management

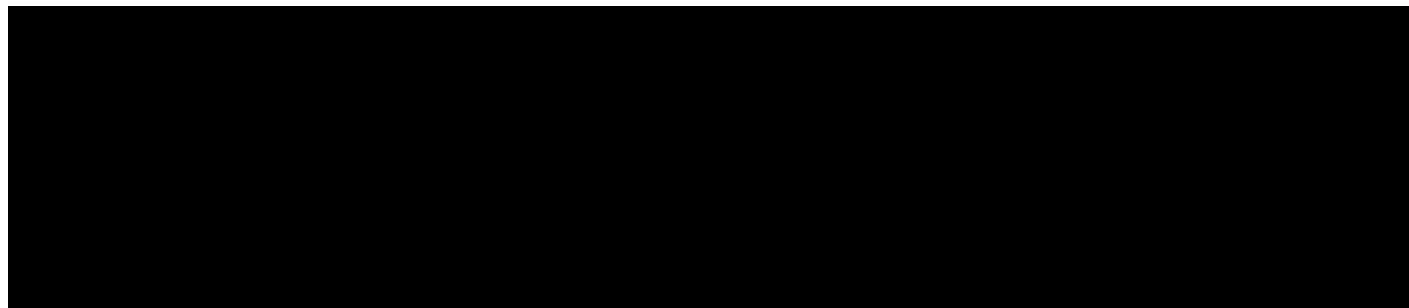
The congregation is a registered charity, number SC004016 and is administered in accordance with the terms of the Deed of Constitution [Unitary Form] and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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 appropriate gifts and skills. The Minister, when in post, is an employee of the Church of Scotland and a member of the Kirk Session. The Minister is elected by the congregation following open advert for the vacant post and inducted by the Presbytery. The Kirk Session, normally moderated by the Minister, meets six times a year and is responsible for the spiritual and business affairs within the Church. During a vacancy the Interim Moderator undertakes this role.

Certain responsibilities are delegated to specific Groups. During 2021 the Finance and Human Resources Group, now the Finance and General Purposes Group, reviewed the Group structure and made recommendations to the Kirk Session as to how the Structure should be amended to meet current needs. The Kirk session approved the proposals and the following Groups were established. Communications Group, Finance and General Purposes Group, Media Group and Property Group. These Groups, where appropriate, report to scheduled meetings of the Kirk Session.

1.8 Trustees:

Kirk Session:



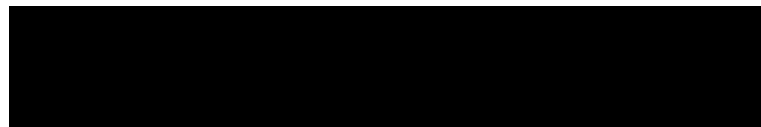
Principal Office Bearers

Minister:

Interim Moderator:

Session Clerk:

General Treasurer:



Charity Name

Principal Office

Charity Number

Independent Examiner:

Bankers:

Merrylea Parish Church of Scotland Newlands, Glasgow

78 Merrylee Road, Glasgow, G43 2QZ

SC004016



Bank of Scotland, 56/60 Kilmarnock Road, Glasgow, G41 3NN

1.9 Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and the United Kingdom Accounting Standards [United Kingdom Generally Accepted Accounting Practice].

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity, for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the method and principles in the applicable Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment [Scotland] Act 2005 and the Charities Accounts [Scotland] Regulations 2006 [as amended].

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf.

 **Session Clerk**

1 April 2025

2. Independent Examiner's Report to the Trustees of Merrylea Parish Church of Scotland Newlands, Glasgow

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 22.

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] [a] to [c] 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 these 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:

[a] 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

[b] to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulations [as amended], have not been met.

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



1 April 2025

3. Statement of Financial Activities for Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Totals 2024 £
3.1 Income and endowments from - [see Note 7.1]				
Donations and legacies	91,235.17	4,683.97	0.00	95,919.14
Charitable Activities	28,766.50	0.00	0.00	28,766.50
Other Receipts	5,753.20	7,417.02	0.00	13,170.22
Investments	1,382.63	16,818.86	414.00	18,615.49
Total income	127,137.50	28,919.85	414.00	156,471.35

3.2 Resources Expended [see Note 7.2]				
Charitable activities	114,983.44	20,031.42	0.00	135,014.86
Total expenditure	114,983.44	20,031.42	0.00	135,014.86

3.3 Net income / expenditure [-] before gains and losses on investments	12,154.06	8,888.43	414.00	21,456.49
Net gains / losses [-] on investments [see Note 7.6.2]	0.00	27,381.00	0.00	27,381.00
Net income / expenditure [-]	12,154.06	36,269.43	414.00	48,837.49
Gross Transfers between Funds - In [see Note 7.10]	12,589.00	3,882.98	0.00	16,471.98
Gross Transfers between Funds - Out [see Note 7.10]	-12,175.00	-3,882.98	-414.00	-16,471.98
Revaluation of Manse building [see Note 7.5]	0.00	0.00	0.00	0.00
Net Movement in Funds	12,568.06	36,269.43	0.00	48,837.49

3.4 Reconciliation of funds:				
Total Funds Brought Forward	52,457.68	930,936.27	2,267.00	985,660.95
Total Funds Carried Forward	65,025.74	967,205.70	2,267.00	1,034,498.44

Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Totals 2023 £
70,549.97	3,076.00	0.00	73,625.97
26,164.64	0.00	0.00	26,164.64
4,599.38	5,650.12	0.00	10,249.50
1,124.86	13,892.43	418.00	15,435.29
102,438.85	22,618.55	418.00	125,475.40

99,708.51	14,471.59	0.00	114,180.10
99,708.51	14,471.59	0.00	114,180.10

2,730.34	8,146.96	418.00	11,295.30
0.00	25,718.04	0.00	25,718.04
2,730.34	33,865.00	418.00	37,013.34
5,018.00	3,349.88	0.00	8,367.88
-6,100.00	-1,849.88	-418.00	-8,367.88
0.00	135,000.00	0.00	135,000.00
1,648.34	170,365.00	0.00	172,013.34

50,809.34	760,571.27	2,267.00	813,647.61
52,457.68	930,936.27	2,267.00	985,660.95

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

4. Balance Sheet as at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2024 £
Fixed Assets				
Tangible Fixed Assets [see Note 7.5]	0.00	450,000.00	0.00	450,000.00
Investments [see Note 7.6.2]				
Church of Scotland Growth Fund	0.00	249,997.44	0.00	249,997.44
Church of Scotland Income Fund	0.00	169,995.24	0.00	169,995.24
Unrealised Gains / Losses	0.00	30,247.32	0.00	30,247.32
Total Fixed Assets and Investments	0.00	900,240.00	0.00	900,240.00
Current Assets				
Debtors [see Note 7.7]			0.00	0.00
Bank - Current Account	61,573.84	0.00	0.00	61,573.84
Church of Scotland Deposit Fund	3,451.90	66,965.70	2,267.00	72,684.60
Total Current Assets	65,025.74	66,965.70	2,267.00	134,258.44
Liabilities				
Creditors [see Note 7.8]	0.00	0.00	0.00	0.00
Net Assets	65,025.74	967,205.70	2,267.00	1,034,498.44

The funds of the charity;				
Endowment Fund [see Note 7.10.1]	0.00	0.00	2,267.00	2,267.00
Restricted Funds [see Note 7.10.2]	0.00	967,205.70	0.00	967,205.70
Unrestricted Funds [see Note 7.10.3]	65,025.74	0.00	0.00	65,025.74
Total Charity Funds	65,025.74	967,205.70	2,267.00	1,034,498.44

Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2023 £
0.00	450,000.00	0.00	450,000.00
0.00	249,997.44	0.00	249,997.44
0.00	169,995.24	0.00	169,995.24
0.00	2,866.32	0.00	2,866.32
0.00	872,859.00	0.00	872,859.00
0.00	0.00	0.00	0.00
40,117.35	0.00	0.00	40,117.35
12,340.33	58,077.27	2,267.00	72,684.60
52,457.68	58,077.27	2,267.00	112,801.95
0.00	0.00	0.00	0.00
52,457.68	930,936.27	2,267.00	985,660.95

0.00	0.00	2,267.00	2,267.00
0.00	930,936.27	0.00	930,936.27
52,457.68	0.00	0.00	52,457.68
52,457.68	930,936.27	2,267.00	985,660.95

The accounts were approved by the Trustees on 1 April 2025 and signed on their behalf by:

Session Clerk	General Treasurer

5. Statement of Cash Flows for the year ending 31 December 2024

	Amount 2024 £	Amount 2023 £
Net cash used in operating activities	2,841.00	-4,139.99

Cash flows from investing activities:		
Interest and dividends	18,615.49	15,435.29
Purchase of investments	0.00	0.00
Proceeds from sale of investments	0.00	0.00
Net cash provided by investing activities	18,615.49	15,435.29

Change in cash and cash equivalents in the year	21,456.49	11,295.30
Cash and cash equivalents brought forward	112,801.95	101,506.65
Cash and cash equivalents carried forward	134,258.44	112,801.95

6. Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

6.1 Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

6.2 Fund accounting

Funds are classified as either restricted, unrestricted or endowment defined as follows.

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.

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.

Endowment funds have been given on condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

6.3 Going concern

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

6.4 Recognition of income

Income is recognised when a charity has entitlement to the funds, any performance conditions attached to the item[s] of income have been met, it is probable that the income will be received and the amount can be measured reliably.

6.5 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP [FRS102] the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit in the open market; a corresponding amount is then recognised as expenditure in the period of the receipt.

6.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank or the Church of Scotland Investors Trust.

6.7 Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred.

6.8 Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Church House 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 statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write the cost or initial value, less residual value, of the tangible fixed assets over their useful lives. The only such asset at present is the Manse which is being written off over a period of 50 years.

6.9 Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between the cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

6.10 Taxation

Merrylea Parish Church 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 resources expended therefore include irrecoverable input VAT.

7. Notes forming part of the financial statements for the year ended 31 December 2024

7.1	Income and endowments from:	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2024 £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2023 £
Donations and Legacies									
	Weekly Free Will and Gift Aid Offerings	39,087.14	0.00	0.00	39,087.14	40,736.00	0.00	0.00	40,736.00
	Plate Offerings and Donations	3,213.93	2,861.70	0.00	6,075.63	2,840.45	2,571.37	0.00	5,411.82
	Tax Recovery on Offerings and Donations	10,170.11	1,822.27	0.00	11,992.38	11,403.48	223.79	0.00	11,627.27
	Legacies	27,156.87	0.00	0.00	27,156.87	0.00	0.00	0.00	0.00
	Government and Other Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Congregational Organisations	910.00	0.00	0.00	910.00	1,166.00	0.00	0.00	1,166.00
	Fabric Fund and Other Income	10,697.12	0.00	0.00	10,697.12	14,404.04	280.84	0.00	14,684.88
	Sub-Totals	91,235.17	4,683.97	0.00	95,919.14	70,549.97	3,076.00	0.00	73,625.97
Charitable Activities									
	Use of Halls	28,766.50	0.00	0.00	28,766.50	26,164.64	0.00	0.00	26,164.64
	Sub-Totals	28,766.50	0.00	0.00	28,766.50	26,164.64	0.00	0.00	26,164.64
Investments									
	Deposit Fund Interest	286.59	3,486.13	414.00	4,186.72	197.56	2,439.97	418.00	3,055.53
	Growth Fund Dividends	485.54	5,906.43	0.00	6,391.97	425.59	5,256.17	0.00	5,681.76
	Income Fund Dividends	610.50	7,426.30	0.00	8,036.80	501.71	6,196.29	0.00	6,698.00
	Sub-Totals	1,382.63	16,818.86	414.00	18,615.49	1,124.86	13,892.43	418.00	15,435.29
Other Receipts									
	Flat Rental Income	5,753.20	0.00	0.00	5,753.20	4,599.38	0.00	0.00	4,599.38
	Retiring Offerings including Tax Recovery	0.00	7,417.02	0.00	7,417.02	0.00	5,650.12	0.00	5,650.12
	Sunday Tea Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-Totals	5,753.20	7,417.02	0.00	13,170.22	4,599.38	5,650.12	0.00	10,249.50
	Total Income	127,137.50	28,919.85	414.00	156,471.35	102,438.85	22,618.55	418.00	125,475.40

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.2

Expenditure on:	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2024 £
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Charitable Activity Costs

**National and Presbytery
Ministry and Mission**

Giving to Grow Contributions	36,674.00	0.00	0.00	36,674.00
Presbytery Dues	4,836.01	0.00	0.00	4,836.01
Sub-Totals	41,510.01	0.00	0.00	41,510.01

Local staffing costs

Minister's Travelling and Other Expenses	0.00	0.00	0.00	0.00
Locum Minister and Pastoral Support	14,760.42	0.00	0.00	14,760.42
Pulpit Supply	400.00	0.00	0.00	400.00
Caretaking Duties	19,073.33	0.00	0.00	19,073.33
Organist and Relief Organist Costs	3,720.00	0.00	0.00	3,720.00
Sub-Totals	37,953.75	0.00	0.00	37,953.75

Buildings costs

Major Refurbishment and Repair and Maintenance of Church Property	14,452.76	1,284.00	0.00	15,736.76
Depreciation of Manse	0.00	0.00	0.00	0.00
Energy Costs	11,541.18	0.00	0.00	11,541.18
Council Tax, Water Charges and Insurance	7,952.48	0.00	0.00	7,952.48
Cleaning Materials and Equipment	1,419.91	0.00	0.00	1,419.91
Sub-Totals	35,366.33	1,284.00	0.00	36,650.33

Other local costs

Life and Work, and Printing and Stationery	0.00	1,234.02	0.00	1,234.02
Young People and Other Ministry Costs	0.00	0.00	0.00	0.00
Digital Ministry, Licences, Software and Other Miscellaneous Costs	153.35	6,213.40	0.00	6,366.75
Sub-Totals	153.35	7,447.42	0.00	7,600.77

Donations to Charities

Payments to Charitable Organisations funded by Unrestricted Funds and Retiring Offerings	0.00	7,417.02	0.00	7,417.02
Payments to Charitable Organisations funded by Restricted Funds	0.00	3,882.98	0.00	3,882.98
Total Donations to Charities	0.00	11,300.00	0.00	11,300.00

Total Expenditure	114,983.44	20,031.42	0.00	135,014.86
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Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Totals 2023 £
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37,014.00	0.00	0.00	37,014.00
2,445.00	0.00	0.00	2,445.00
39,459.00	0.00	0.00	39,459.00

0.00	0.00	0.00	0.00
12,727.39	0.00	0.00	12,727.39
100.00	0.00	0.00	100.00
14,277.56	0.00	0.00	14,277.56
3,745.00	0.00	0.00	3,745.00
30,849.95	0.00	0.00	30,849.95

13,030.40	0.00	0.00	13,030.40
0.00	0.00	0.00	0.00
6,403.35	0.00	0.00	6,403.35
7,687.94	0.00	0.00	7,687.94
2,244.27	0.00	0.00	2,244.27
29,365.96	0.00	0.00	29,365.96

0.00	817.19	0.00	817.19
0.00	1,412.66	0.00	1,412.66
33.60	3,241.74	0.00	3,275.34
33.60	5,471.59	0.00	5,505.19

0.00	7,150.12	0.00	7,150.12
0.00	1,849.88	0.00	1,849.88
0.00	9,000.00	0.00	9,000.00

99,708.51	14,471.59	0.00	114,180.10
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MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.3 Staff Costs and Numbers

	Amount 2024 £	Amount 2023 £
Salaries and wages	19,073.33	14,277.56
Social Security Costs	0.00	0.00
Totals	19,073.33	14,277.56

The average number of employees during the year, calculated on the basis of a head count, was as follows.

	Number 2024	Number 2023
Caretakers	2	2
Totals	2	2

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 in 5th and subsequent years of service was £38,884.

7.4 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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.

During the year no Trustee received reimbursement of expenses. Also in 2023, no Trustee received reimbursement of expenses.

During the year a total of £28,182.91 [2023 - £20,783.19] was donated through the Gift Aid Scheme to the congregation by the Trustees. No record is kept of cash donations by the Trustees to the congregation.

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.5 Tangible Fixed Asset

	Manse Building £
Manse at Cost [Purchased 2002 / Occupied 2003]	355,991.72
Revaluation 2023	
In March 2023 the Manse was revalued at selling price by an Estate Agent.	450,000.00
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Net Book Value at 31 December 2024	450,000.00
Net Book Value at 31 December 2023	450,000.00

Following the well publicised changes within the Church of Scotland nationally, it became clear that the appointment of a new Minister would not happen and that Merrylea Parish Church would not continue in its present form in the long term. Having continuously reviewed their position, the Trustees of the congregation took the decision in July 2023 that, there being no prospect of Merrylea Parish Church being allowed to call a full-time Minister, the Manse should be sold and the proceeds invested for the benefit of the congregation. Notice was served on the tenant to vacate the property by 21 October 2023, they did not do so, which led to action being taken through the First-tier Tribunal for Scotland {Housing and Property Chamber}. The tenant eventually vacated the Manse on 22 November 2024. It is planned to advertise the property for sale in February 2025. No depreciation was charged to the Manse Fund in 2024 as the property would be disposed of in early 2025.

7.6.1 Investment Commentary

Merrylea Parish Church invests primarily in the Growth, Income and Deposit Funds of the Church of Scotland Investors Trust and thereby obtains the benefits of professional management, continuous portfolio supervision, spread of investment risk and economies of scale. The Investors Trust has an ethical investment policy and does not invest in companies substantially involved in alcohol, tobacco, gambling or armaments.

The Growth Fund is invested principally in global equities but also has allocations to global bonds and alternative investments, such as holdings in companies which specialise in renewable energy. It seeks to provide investors with growth in capital value while distributing an element of income each year.

The Income Fund invests in fixed interest bonds in both the UK and globally and seeks to provide investors with a high and sustainable income and to protect the long-term nominal value of capital.

The Deposit Fund aims to provide investors with competitive rates of interest while preserving nominal capital values. It has continued to benefit from the higher interest rates which have been paid by banks until the Bank of England began the process of reducing base rates in August 2024.

In January 2021, the Trustees reviewed their investment strategy and decided to switch approximately £420,000 from the Deposit Fund to the Growth Fund [60%] and the Income Fund [40%]. A balance of approximately £50,000 was retained in the Deposit Fund. In November 2021, £20,000 was transferred from the Bank of Scotland Treasurer's Account to the Deposit Fund.

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.6.2 Amounts held in Church of Scotland Investors Trust [COSIT] Funds

	2024				2023		
	COSIT Growth Fund	COSIT Income Fund	Totals		COSIT Growth Fund	COSIT Income Fund	Totals
	Amount £	Amount £	Amount £		Amount £	Amount £	Amount £
Market Value at 1 January	276,038.84	146,820.16	422,859.00		255,679.20	141,461.76	397,140.96
Unrealised gains on investments during Year	26,041.40	1,339.60	27,381.00		20,359.64	5,358.40	25,718.04
Market Value at 31 December	302,080.24	148,159.76	450,240.00		276,038.84	146,820.16	422,859.00

COSIT Growth Fund Units were purchased in January 2021 at a cost of £249,997.44

[47,348 units at £5.28 per/unit. Unit price at 31 December 2024 £6.38]

COSIT Income Fund Units were purchased in January 2021 at a cost of £169,995.24

[13,396 units at £12.69 per/unit. Unit price at 31 December 2024 £11.06]

COSIT Deposit Fund	Amount 2024 £	Amount 2023 £
Balance as at 1 January	72,684.60	72,684.60
Deduct withdrawal from Deposit Fund during year	0.00	0.00
Add lodgement to Deposit Fund during year	0.00	0.00
Balance as at 31 December	72,684.60	72,684.60

7.7 Debtors

	Amount 2024 £	Amount 2023 £
	0.00	0.00
Totals	0.00	0.00

7.8 Creditors

	Amount 2024 £	Amount 2023 £
	0.00	0.00
Totals	0.00	0.00

7.9 Volunteers

In common with all congregations of the Church of Scotland, Merrylea Parish Church benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much activity would be unable to continue were it not for the commitment shown. For example, volunteers play major roles in financial management and general administration, providing professional fabric advice, teaching support to young people and youth, and in mission work within the local community.

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.10 Movements in Funds

7.10.1

A Endowment Fund 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Endowment Fund						
Endowment Fund	2,267.00	414.00	0.00	-414.00	2,267.00	0.00
Totals	2,267.00	414.00	0.00	-414.00	2,267.00	0.00

B Endowment Fund 2023

	Balance at 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2023 £	Net Increase / Decrease 2023 £
Endowment Fund						
Endowment Fund	2,267.00	418.00	0.00	-418.00	2,267.00	0.00
Totals	2,267.00	418.00	0.00	-418.00	2,267.00	0.00

Purpose of Endowment Fund

Income from the **Endowment Fund** is to be used to reduce payments in respect of the Giving to Grow [formerly Ministries and Mission]
Contribution determined by the Church of Scotland. 2,152 units are held in perpetuity in the Consolidated Stipend Fund.

7.10.2

A Restricted Funds 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Restricted Funds						
Manse Fund	450,000.00	0.00	0.00	0.00	450,000.00	0.00
Pastoral Support Fund	2,108.90	0.00	0.00	0.00	2,108.90	0.00
Young People Ministry Fund [The River]	5,052.93	0.00	0.00	0.00	5,052.93	0.00
The Mix	1,554.71	0.00	0.00	0.00	1,554.71	0.00
Centenary Fund [Youth Ministry]	31,917.03	857.25	0.00	0.00	32,774.28	857.25
Hugh Sloan's Legacy	58,471.88	0.00	0.00	-2,850.61	55,621.27	-2,850.61
Benevolent Fund	2,980.10	350.00	0.00	0.00	3,330.10	350.00
Flower Fund	535.53	54.01	250.05	0.00	339.49	-196.04
Sunday Tea Fund	511.43	1,039.95	46.01	-1,032.37	473.00	-38.43
Charity Support Fund	0.00	7,417.02	11,300.00	3,882.98	0.00	0.00
Parish and Mission Development Fund	65,877.31	3,150.70	5,336.86	0.00	63,691.15	-2,186.16
Fabric Fund - Special Projects	309,060.13	13,939.66	1,284.00	0.00	321,715.79	12,655.66
Merrylea Toddlers	0.00	2,111.26	1,814.50	0.00	296.76	296.76
Investment Reserve	2,866.32	27,381.00	0.00	0.00	30,247.32	27,381.00
Totals	930,936.27	56,300.85	20,031.42	0.00	967,205.70	36,269.43

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.10.2

B Restricted Funds 2023

	Balance at 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2023 £	Net Increase / Decrease 2023 £
Restricted Funds						
Manse Fund	315,000.00	135,000.00	0.00	0.00	450,000.00	135,000.00
Pastoral Support Fund	2,108.90	0.00	0.00	0.00	2,108.90	0.00
Young People Ministry Fund [The River]	5,052.93	0.00	0.00	0.00	5,052.93	0.00
The Mix	1,554.71	0.00	0.00	0.00	1,554.71	0.00
Centenary Fund [Youth Ministry]	30,386.40	1,530.63	0.00	0.00	31,917.03	1,530.63
Hugh Sloan's Legacy	59,990.63	0.00	0.00	-1,518.75	58,471.88	-1,518.75
Benevolent Fund	2,700.10	310.00	30.00	0.00	2,980.10	280.00
Flower Fund	659.53	0.00	124.00	0.00	535.53	-124.00
Sunday Tea Fund	453.17	941.37	551.98	-331.13	511.43	58.26
Charity Support Fund	0.00	5,650.12	9,000.00	3,349.88	0.00	0.00
Parish and Mission Development Fund	67,840.11	2,802.81	4,765.61	0.00	65,877.31	-1,962.80
Fabric Fund - Special Projects	297,676.51	11,383.62	0.00	0.00	309,060.13	11,383.62
Investment Reserve	-22,851.72	25,718.04	0.00	0.00	2,866.32	25,718.04
Totals	760,571.27	183,336.59	14,471.59	1,500.00	930,936.27	170,365.00

Purposes of Restricted Funds

The purpose of the **Manse Fund** is to provide a suitable Manse for the minister and his family in accordance with the guidelines approved by the Church of Scotland. Currently, on disposal of the current Manse the proceeds can only be used for the purchase of a replacement Manse.

The **Pastoral Support Fund** allows for the appointment of a part-time Pastoral Assistant to support the minister in visiting mainly the elderly, sick and needy of the Congregation and Parish.

The employment of Support Workers and the provision of materials and equipment for The River [formerly the Sunday School] can be provided from the funds held in the **Young People Ministry Fund**.

The employment of Support Workers and the provision of materials and equipment for Youth Ministry can be provided from the funds held in the **Centenary Fund**.

Hugh Sloan's Legacy is to be used to 'support the needy in the community'.

The **Benevolent Fund** provides support to the needy in the Congregation and the local community.

The **Flower Fund** is used to provide flowers and floral decorations for services of worship.

The **Sunday Tea Fund** can be used to support national charitable and worthy causes in Glasgow and beyond.

The **Charity Support Fund** generates its income from retiring offerings for nominated good causes. Any funds raised are disbursed within the same financial year in which they are generated.

The Kirk Session is able to financially support a variety of approved development initiatives and activities within the Parish and beyond with the assistance of the **Parish and Mission Development Fund**.

The **Fabric Fund - Special Projects** exists to facilitate major capital and refurbishment work to the Church and associated buildings. Any work is subject to finance being available and any necessary approvals from Presbytery and the General Trustees being granted.

The **Investment Reserve** identifies the unrealised gains/losses on the investments held on behalf of the Church. The market value of investments can increase and decrease significantly from year to year and it is considered appropriate to show these variations separately from the General Fund. This allows Trustees to better monitor normal day to day income and expenditure.

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.10.3

A Unrestricted Funds 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Unrestricted Funds						
Fabric Fund - Maintenance [Designated]	28,900.74	17,832.95	14,452.76	-12,175.00	20,105.93	-8,794.81
Totals - Designated Funds	28,900.74	17,832.95	14,452.76	-12,175.00	20,105.93	-8,794.81
General Fund	23,556.94	109,304.55	100,530.68	12,589.00	44,919.81	21,362.87
Totals	52,457.68	127,137.50	114,983.44	414.00	65,025.74	12,568.06

B Unrestricted Funds 2023

	Balance at 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2023 £	Net Increase / Decrease 2023 £
Unrestricted Funds						
Fabric Fund - Maintenance [Designated]	26,349.90	20,181.24	13,030.40	-4,600.00	28,900.74	2,550.84
Totals - Designated Funds	26,349.90	20,181.24	13,030.40	-4,600.00	28,900.74	2,550.84
General Fund	24,459.44	82,257.61	86,678.11	3,518.00	23,556.94	-902.50
Totals	50,809.34	102,438.85	99,708.51	-1,082.00	52,457.68	1,648.34

Purposes of Unrestricted [Designated] Funds

The **Fabric Fund** is to be used to maintain and repair the Church buildings and Manse. Major refurbishment work on the buildings may also be funded through the Fabric Fund - Special Projects.

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.11

A Movement in Funds Summary 2024

	Balance at 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2024 £	Net Increase / Decrease 2024 £
Endowment Fund [see 7.10.1 A]	2,267.00	414.00	0.00	-414.00	2,267.00	0.00
Restricted Funds [see 7.10.2 A]	930,936.27	56,300.85	20,031.42	0.00	967,205.70	36,269.43
Unrestricted Funds [see 7.10.3 A]	52,457.68	127,137.50	114,983.44	414.00	65,025.74	12,568.06
Total Funds	985,660.95	183,852.35	135,014.86	0.00	1,034,498.44	48,837.49

B Movement in Funds Summary 2023

	Balance at 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers in / out [-] £	Balance at 31 Dec 2023 £	Net Increase / Decrease 2023 £
Endowment Fund [see 7.10.1 B]	2,267.00	418.00	0.00	-418.00	2,267.00	0.00
Restricted Funds [see 7.10.2 B]	760,571.27	183,336.59	14,471.59	1,500.00	930,936.27	170,365.00
Unrestricted Funds [see 7.10.3 B]	50,809.34	102,438.85	99,708.51	-1,082.00	52,457.68	1,648.34
Total Funds	813,647.61	286,193.44	114,180.10	0.00	985,660.95	172,013.34

7.12 Reconciliation of net movement in funds to net cash flow from operating activities

	Amount 2024 £	Amount 2023 £
Net movement in funds [see 7.11 A & B]	48,837.49	172,013.34
Add back Manse depreciation charge	0.00	0.00
Deduct Manse appreciation charge	0.00	-135,000.00
Deduct interest income	-18,615.49	-15,435.29
Deduct gains / add losses on investments	-27,381.00	-25,718.04
Decrease [increase] in debtors	0.00	0.00
Increase [decrease] in creditors	0.00	0.00
Net cash used in operating activities	2,841.00	-4,139.99

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.13 Analysis of Net Assets between Funds

7.13.1 Analysis of Net Assets between Funds 2024

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Fund £	Totals £
Fixed Assets	0.00	0.00	450,000.00	0.00	450,000.00
Investments - Growth Fund	0.00	0.00	249,997.44	0.00	249,997.44
Investments - Income Fund	0.00	0.00	169,995.24	0.00	169,995.24
Investments - Deposit Fund	0.00	3,451.90	66,965.70	2,267.00	72,684.60
Investments - Unrealised Gains / Losses	0.00	0.00	30,247.32	0.00	30,247.32
Current Assets [Bank]	44,919.81	16,654.03	0.00	0.00	61,573.84
Current Assets [Debtors]	0.00	0.00	0.00	0.00	0.00
Current Liabilities [Creditors]	0.00	0.00	0.00	0.00	0.00
Net Assets at 31 December 2024	44,919.81	20,105.93	967,205.70	2,267.00	1,034,498.44

7.13.2 Analysis of Net Assets between Funds 2023

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Endowment Fund £	Totals £
Fixed Assets	0.00	0.00	450,000.00	0.00	450,000.00
Investments - Growth Fund	0.00	0.00	249,997.44	0.00	249,997.44
Investments - Income Fund	0.00	0.00	169,995.24	0.00	169,995.24
Investments - Deposit Fund	0.00	12,340.33	58,077.27	2,267.00	72,684.60
Investments - Unrealised Gains / Losses	0.00	0.00	2,866.32	0.00	2,866.32
Current Assets [Bank]	23,556.94	16,560.41	0.00	0.00	40,117.35
Current Assets [Debtors]	0.00	0.00	0.00	0.00	0.00
Current Liabilities [Creditors]	0.00	0.00	0.00	0.00	0.00
Net Assets at 31 December 2023	23,556.94	28,900.74	930,936.27	2,267.00	985,660.95

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.14 Analysis of Fabric Funds Income and Expenditure for the Year Ended 31 December 2024

7.14.1 Unrestricted Fund - Maintenance [Designated]

Income	Amount 2024 £	Amount 2023 £
Income Tax Recovery	0.00	52.96
Investment Income	1,382.63	1,124.86
Manse Rent Income	10,697.12	14,404.04
Flat Rent - Income from the General Trustees [CFF]	5,753.20	4,599.38
Total Income	17,832.95	20,181.24

Expenditure	Amount 2024 £	Amount 2023 £
Church Building Repairs and Maintenance	8,362.18	6,520.68
Church Building Service Contracts	1,220.58	1,919.72
Church Grounds Maintenance	4,870.00	4,340.00
Insurance Excess Payment	0.00	250.00
Total Expenditure before Transfers	14,452.76	13,030.40
Transfer of Resources to General Fund	12,175.00	4,600.00
Total Expenditure	26,627.76	17,630.40
Surplus / Deficit [-] for Year	-8,794.81	2,550.84

7.14.2 Restricted Fund - Special Projects

Income	Amount 2024 £	Amount 2023 £
Donation and Income Tax Recovery	0.00	0.00
Investment Income	13,939.66	11,383.62
Total Income	13,939.66	11,383.62

Expenditure	Amount 2024 £	Amount 2023 £
Church sanctuary lighting upgrade	1,284.00	0.00
Total Expenditure	1,284.00	0.00
Surplus / Deficit [-] for Year	12,655.66	11,383.62

MERRYLEA PARISH CHURCH OF SCOTLAND NEWLANDS, GLASGOW
SCOTTISH CHARITY NUMBER SC004016

7.15 Analysis of Donations from Church Organisations

	Amount 2024 £	Amount 2023 £
Badminton Club	910.00	1,166.00
Totals	910.00	1,166.00

7.16 Analysis of payments to Charitable Organisations

	Amount 2024 £	Amount 2023 £
Lodging House Mission	3,500.00	3,000.00
Poppy Scotland	500.00	500.00
MacMillan Cancer Support	1,000.00	500.00
Prince & Princess of Wales Hospice	3,000.00	1,000.00
Church House Bridgeton	1,000.00	1,000.00
Crossreach	800.00	0.00
Christian Aid	500.00	500.00
GCC Social Work Children's Project	1,000.00	1,000.00
C. Aid - Turkey/Syria Earthquake Appeal	0.00	1,500.00
Total Cost of Charitable Activities	11,300.00	9,000.00

7.17 Appendix

Funds held on behalf of the Congregation by the Church of Scotland General Trustees

	2024 £	2023 £
Consolidated Fabric Fund - Revenue Account	1,354.87	0.00