

Glasgow : Castlemilk Parish Church of Scotland

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

Congregation No: 160908

Charity No: SC015309

Glasgow : Castlemilk Parish Church of Scotland

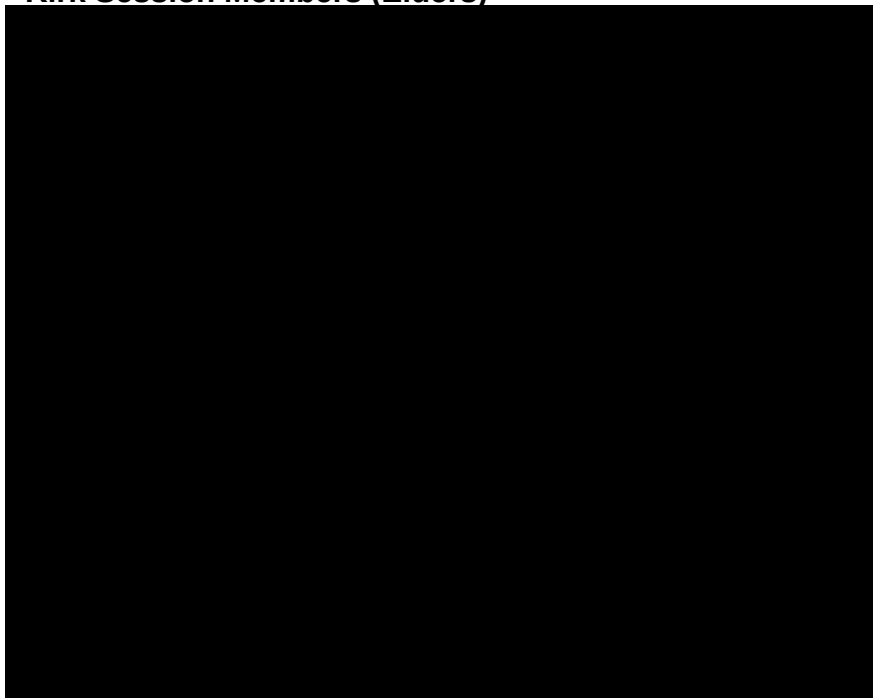
for the year ended 31 December 2024

Reference and Administrative Information

Charity Name:	Glasgow : Castlemilk Parish Church of Scotland
Charity Registration Number:	SCO15309
Congregation Reference Number:	160908
Contact Address	Castlemilk Parish Church of Scotland 1 Dougrie Road Glasgow G45 9NP

Trustees

Kirk Session Members (Elders)



Principal Office-bearers

Interim Moderator:

Assistant Minister

Session Clerk:

Church Treasurer:

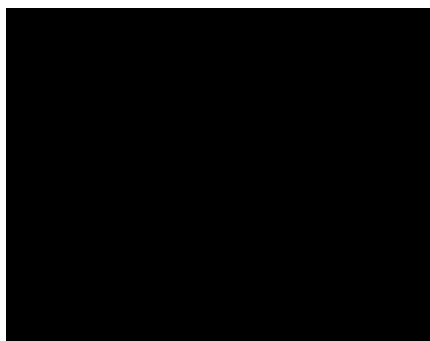
Deacon

MDS

MDS

Independent Examiner

Bankers:



moved 30/06/2024

resigned 01/10/2024

resigned 30/06/2024

Virgin Money
Shawlands Branch
21 Kilmarnock Road
Glasgow G41 3YW

Glasgow : Castlemilk Parish Church of Scotland

Trustees' Annual Report

for the year ended 31 December 2024

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC015309 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.

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 Presbytery.

Organisational Structure

The Kirk Session which meets 9 times a year is responsible for all affairs within the church under the Unitary Constitution. Certain responsibilities are delegated to specific Committees as appropriate including Finance and Fabric.

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.

Glasgow : Castlemilk Parish Church of Scotland
Trustees' Annual Report
for the year ended 31 December 2024

Structure, Governance and Management

Achievements and Performance

2024 has proved to be a challenging year for the church and congregation with many ups and downs. We started with the same staff as last year. We bought a manse along with Carmunnock Parish Church and joined in Linkage with them in June. This however had major implications for our staff. The Presbytery Mission Plan required us to go into a linkage in order to share a minister but also required us to reduce our Ministry Support staff from 2 full time staff to 2 part time staff (3 days each). We also lost our Assistant Minister in June after the linkage as she was transferred to another parish. While our Community Support worker agreed to the reduced hours our Deacon left and our seconded Family Support Worker, who was covering the Deacon also left. These changes had a major impact on our after school clubs and on our Sunday worship. On the up side, we were able to form a nominating Committee with Carmunnock to look for a new minister and at the end of December they were able to put forward a name and it is hoped he will be called early next year.

During the year we had 3 members joined by transfer certificate and a number of people have become regular worshipers but have not become members.. We sadly had 1 member who died and 2 members transferred by certificate. Our roll at the end of the year was 88 members and 8 adherents.

We are grateful that [REDACTED] continues to lead worship one Sunday a month and our worship group and worship leaders the other Sundays. We had a full week of services shared between Carmunnock and Castlemilk during Holy Week. Due to the reduction in staffing since the summer, we have only been able to have Jaffa Club one Sunday a month and have regular input to one primary school. We hope this will increase next year when we call a minister and employ another family support worker.

Our after school clubs have also been reduced to the Friday Film Club. We did have a well-supported Christmas Messy Church evening.

The Pastoral Care Group have continued to work hard with visits and support. Our Monday free soup and Sandwich lunch and a Tuesday Tea and Scones afternoon have continued and are well supported by members and the wider community. Our Community Meals have also continued on a monthly basis and have about 50 people attending.

With generous donations from the congregation and Orchardhill Parish Church, we were able to reach 80 children in the community providing them all with Christmas presents. KIND Scotland gave us 20 "Christmas Hamper Vouchers" which went to 20 households. We distributed 506 'Castlemilk Pantry vouchers' to people in need throughout the year paid for by a £400 grant from the Community Food and Growing Fund and donations from the church. We also hosted 8 Food and Fun days. In the Easter holidays where 90 children attended over 4 days and in the summer holidays 63 children attended over the 4 day. The cost of this was provided by a grant from Glasgow City Council Holiday Food Programme and Wheatley Homes.

We have had great support from many different sources to help fund many of our community programs but nothing would have been achieved if it wasn't for the hard work and support of the congregation and volunteers.

Our church also supports our church organisations, the Guild, the Men's Group, the Prayer Blanket Knitting Group, the Guild Fellowship Group and the Green Hearts Craft Group.

There are also a number of community groups that use our building every day. Our building is in use every day except Saturday and is almost at full capacity.

Glasgow : Castlemilk Parish Church of Scotland
Trustees' Annual Report
for the year ended 31 December 2024

Structure, Governance and Management

Achievements and Performance

As ever, our work is a collective of a sum of parts. So many people working quietly behind the scenes taking care of our finances and matters of governance, caring for those in need, popping in with a newsletter and time for a chat, playing music, setting up and clearing away, connecting with our groups that we host throughout the week, raising funds, writing monthly prayer letters, having fun and being creative. The list could go on. A wonderful community of people giving of themselves in the name of Christ.

It's been a good year for the congregation who have stayed faithful in attendance week by week but also in supporting and participating in all the many activities taking place. We look forward in faith to next year and the new challenges.

Christian Aid 2024

Christian Aid exists to create a world where everyone can live a full life, free from poverty. Everyone is equal in the sight of God.

For over 75 years, this truth has inspired us to stand together in solidarity with our most marginalised global neighbours, of all faiths and none.

Poverty is an outrage against humanity. It robs people of their dignity and lets injustice thrive.

Christian Aid seeks to eradicate extreme poverty by tackling its root causes. Together with people living in poverty, we amplify our voices to speak truth to power and create lasting change.

Our church's continued commitment this year to support our brothers and sisters around the world and the work of Christian Aid through our fundraising efforts, resulted in us raising the fantastic amount of £1,730

This money was raised from a variety of events - Silver Smarties; CA Envelopes; BIG Breakfast; Home Baking; General Donations and our Sponsored 70k in May fundraising activity, which a number of people and Rufus the ginger Pomeranian participated in. Our total kilometre count finished at an amazing 508!!!!

Grateful thanks as always, go to all those who have supported this year's campaign by making a donation and holding the work of Christian Aid in your prayers and through your actions. You are and continue to be amazing – 'together we have helped to make a difference'.

Glasgow : Castlemilk Parish Church of Scotland
Trustees' Annual Report
for the year ended 31 December 2024

Structure, Governance and Management

Financial Review

Our finances continue to be healthy for the year. Our congregational giving through Sunday collections have continued to increase, this year by 13% despite us not having a permanent minister. Our fabric costs have almost doubled due to a number of faults and repairs to our Fire and Intruder alarms and general maintenance cost increases. The fabric costs are being funded from the General Account however we have decided to assign 25% of hall lets income to the Fabric Fund going forward and can draw down monies from the Consolidated Fabric Account Revenue Account (appendix 1) when required.. Hall lets income is up 23.5% from last year due in part to increases we applied. The congregation has also raised £2,329 for other charities and good causes. The Congregation continues to benefit from the Scottish Government's Water and Sewerage Charges Exemption Scheme. This exemption is extremely valuable and the net financial benefit to the Congregation in the current year is approx. £3,800. The General Fund had a surplus increase of 28% for the year.

Reserves Policy

The Trustees hold limited reserve funds locally. The Fabric Fund of £0 (Note 2) is held to cover running repairs and maintenance to the church and manse buildings. We can use General Funds then draw down revenue from the CFF Revenue Account for past fabric expenditure each year. We have £208,000 in Consolidated Fabric Fund Capital Account which can be used for Major repairs and fabric projects but requires Presbytery approval before being released. The church also holds £23,693 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

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 27/03/2025 and signed on their behalf by.

Session Clerk



Glasgow : Castlemilk Parish Church of Scotland
Trustees' Annual Report
for the year ended 31 December 2024

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

I report on the accounts of the charity for the year ended 31 December 2024 A10 which are set out on pages 7 to 14.

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

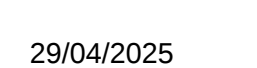
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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: 

Address: 

Date: 29/04/2025

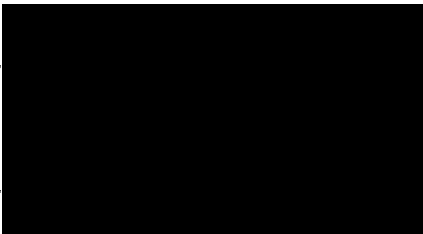
Castlemilk Parish Church of Scotland
Receipts and Payments Account
for the year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Receipts						
Donations	3	31,142	-	-	31,142	27,455
Legacies		1,002	-	-	1,002	-
Activities for Generating Funds		3,645	-	-	3,645	3,448
Bank & Deposit Interest		34	-	-	34	30
Investment Income		320	-	-	320	218
Rental of Premises		14,925	-	-	14,925	11,415
Grants		-	3,641	-	3,641	9,329
Organisations & Projects excl. Grants		-	7,467	-	7,467	5,718
Drawn down from General Trustees		-	-	-	-	8,551
Other Receipts		1,519	-	-	1,519	640
		-----	-----	-----	-----	-----
		52,587	11,108	-	63,695	66,804
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		52,587	11,108	-	63,695	66,804
Payments						
Cost of Generating Funds	4	191	-	-	191	185
Charitable Activities	4	42,963	9,975	-	52,938	61,053
Governance Costs	4	-	-	-	-	-
		-----	-----	-----	-----	-----
		43,153	9,975	-	53,129	61,238
Assets & Investments						
	4	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		43,153	9,975	-	53,129	61,238
		-----	-----	-----	-----	-----
Excess of Receipts over Payments						
for the year before transfers		9,434	1,133	-	10,566	5,566
Transfers	2	639	(639)	-	-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments		10,073	493	-	10,566	5,566
		=====	=====	=====	=====	=====

Castlemilk Parish Church of Scotland
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	26,112	23,200	-	49,312	43,746
Movement in year:						
	Excess of Receipts over Payments	10,073	493	-	10,566	5,566
		-----	-----	-----	-----	-----
	Bank and deposit balances carried forward	2 36,185	23,693	-	59,878	49,312
		=====	=====	=====	=====	=====
Investments at market value						
	(cost - £142.45)	7 1,595	-	-	1,595	1,458
		=====	=====	=====	=====	=====

The accounts were approved by the Trustees on 27/03/2025 and signed on their behalf by:

_____		_____	Session Clerk
_____		_____	Treasurer

Castlemilk Parish Church of Scotland

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 £
<i>Unrestricted funds</i>					
Designated Fabric Fund	-	117	(5,564)	5,447	-
Legacy Fund	3,039	1,002	-	-	4,041
General Fund	23,073	51,468	(37,589)	(4,808)	32,144
	-----	-----	-----	-----	-----
	26,112	52,587	(43,153)	639	36,185
	-----	-----	-----	-----	-----
<i>Restricted funds</i>					
Benevolent Fund	2,538	-	(70)	-	2,468
Flower Fund	-	265	(376)	111	-
Community Meals	4,003	3,752	(2,427)	-	5,327
Youth Fund	5,301	-	(73)	-	5,228
Food & Fun Programme	3,757	3,391	(3,538)	-	3,610
Christmas Day	1,064	50	(2)	-	1,112
Covid -19	964	632	(720)	-	876
The Guild	944	2,156	(1,967)	(300)	833
Wednesday Guild Fellowship	329	527	(503)	(300)	53
Mens Group	1,615	335	(299)	(150)	1,501
Together For A Change	2,568	-	-	-	2,568
Mission & Discipleship	117	-	-	-	117
	-----	-----	-----	-----	-----
	23,200	11,108	(9,975)	(639)	23,693
	-----	-----	-----	-----	-----
<i>Total Funds</i>	-----	-----	-----	-----	-----
	49,312	63,695	(53,129)	-	59,878
	=====	=====	=====	=====	=====

Castlemilk Parish Church of Scotland

Notes forming part of the accounts for the year ended 31 December 2024

Purpose of Funds

Benevolent Fund - Supported by income from donations.

Flower Fund - Supported by income from donations provides flowers for display during services of worship which are then distributed to the sick and bereaved.

Community Meals - Donations received cover all the costs of providing our Community Meals, Monday Soup & Tuesday Scones.

Youth Fund - to provide for youth activities

Christmas Day - Donations to fund Christmas Day Dinner, Gifts, Transport etc. in our Church Building

Food & Fun Programme - providing food and activities during school holidays and childrens clubs during term time. Includes Grants received from Castlemilk Together.

Together For A Change - Supported by World Mission for exchange visits with Luyano Church, Cuba

Mission & Discipleship - Grant to equip Quiet Room

COVID-19 - Grants and Donations to support our Church Community by purchasing Pantry vouchers

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

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

Castlemilk Parish Church of Scotland
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)	9,351	-	-	9,351	7,608
Gift Aid Donations	9,660	-	-	9,660	8,620
Tax Recovered on Gift Aid Dons.	3,085	-	-	3,085	2,643
Ordinary Offerings (Open plate)	3,799	-	-	3,799	3,645
Other Offerings, Donations, etc	5,247	-	-	5,247	4,939
	31,142	-	-	31,142	27,455
4 Analysis of Payments					
Cost of Generating funds					
Offering envelopes	191	-	-	191	185
	191	-	-	191	185
Charitable Activities					
Giving to Grow	2,858	-	-	2,858	500
Presbytery Dues	804	-	-	804	496
Minister's expenses	-	-	-	-	-
MDS Expenses	54	-	-	54	48
Travelling Expenses	607	-	-	607	13,523
Council Tax (Manse)	-	-	-	-	129
Musicians	3,060	-	-	3,060	3,180
Other Salary Costs	6,728	576	-	7,304	6,012
Fabric Repairs & Maint.(Church)	4,243	-	-	4,243	3,078
fabric Repairs & Maint.(Manse)	1,321	-	-	1,321	-
Heat & Light	7,948	60	-	8,008	5,418
Insurnce	1,871	-	-	1,871	1,630
Cleaning Costs (incl.Bin Uplifts, M	8,359	20	-	8,379	8,127
Team Resources	93	-	-	93	-
Church Office Expenses	1,861	-	-	1,861	1,452
Piano Maint. & Licensing	810	-	-	810	769
Presentation	128	-	-	128	-
Hospitality	103	-	-	103	91
Other Costs of Orgs. & Projects	-	9,319	-	9,319	15,710
Other Expenses	2,116	-	-	2,116	583
	42,963	9,975	-	52,938	60,746
Other Payments					
Purchase of Furniture & Equipme	-	-	-	-	307
	-	-	-	-	307
Total	43,153	9,975		53,129	61,238

Castlemilk Parish Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

5 Trustee Remuneration and Related Party Transactions

During the year NO trustee (the minister) received reimbursement of expenses in respect of council tax, travel and sundry expenses.

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		Gain/(Loss) on	Market Value at
	1 Jan 2024	Purchases	Disposals evaluation	31 Dec 2024
	£	£	£	£
COSIT Growth Fund	1,458	-	- 137	1,595
	-----	-----	-----	-----
	1,458	-	- 137	1,595
	=====	=====	=====	=====

9 Liabilities

Nil

10 Collections for Third Parties

	2024	2023
	£	£
Christian Aid	1,730	2,050
Erskine - Remembrance Day	172	168
Lodging House Mission - Harvest	-	185
Cruse Scotland - Bereavement Service	60	70
Soup'er Heroes - Holy Week (joint services with Carmunnock)	176	284
CHAS - Alternative Christmas Card	142	102
MacMillan Cancer	50	-
	-----	-----
	2,329	2,859
	=====	=====

Castlemilk Parish Church of Scotland

Year ended 31 December 2024

Appendix

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

50 CONSOLIDATED FABRIC FUND REVENUE ACCOUNT

	2024	2023
	£	£
Opening Balance	23	
INCOME		
Deposit Fund Interest	19833	5,585
Transfer from 85 Fund		2,988
Revenue Interest	256	
EXPENDITURE		
2021 Fuel Costs - Energy	-	(3,775)
2021 Insurance - Buildings	-	(2,141)
2021 Cleaning Costs	-	(831)
2021 Fabric Expenditure	-	(1,805)
Administration costs	(1,652)	
Balance at 31 December	<u>18,460</u>	<u>(8,551)</u>

56 CONSOLIDATED FABRIC FUND-Cap(II)

Opening Balance	428,777	-
INCOME		
Transfer from 85 160908		450,070
EXPENDITURE		
Property Costs (Half Share of Manse)	(219,998)	(21,293)
Law Fees (Re Purchase of Manse)	(425)	
Outlays (re Purchase of Manse)	(25)	
Property Costs (Reg Dues)	(330)	
Balance at 31 December	<u>208,000</u>	<u>428,777</u>

Castlemilk Parish Church of Scotland
Year ended 31 December 2024
Appendix

	2024	2023
	£	£
85 TEMPORARY FUNDS		
Opening Balance	-	507,220
INCOME		
Interest	-	8,938
Sale of Castlemilk Manse		
EXPENDITURE		
Loan L00239 Repaid	-	(8,507)
Law Fees for Sale of Manse, 156 Old Castle Rd	-	(6,042)
P&I Fees Re Manse	-	(50)
Levy Transfer to CFF	-	(48,500)
Transfer to 56 160908	-	(450,070)
Transfer to 50 Fund	-	(2,988)
Balance at 31 December	-	-