

**Croftfoot Parish Church of Scotland**

**Receipts and Payments Accounts  
for the year ended 31 December 2023**

**Congregation No: 160925**

**Charity No: SC009761**

## **Croftfoot Parish Church of Scotland**

### **Reference and Administrative Information**

Charity Name:

Croftfoot Parish Church of Scotland

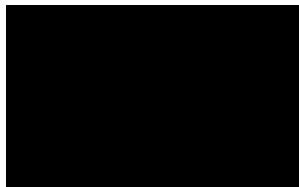
Charity Registration Number:

SC009761

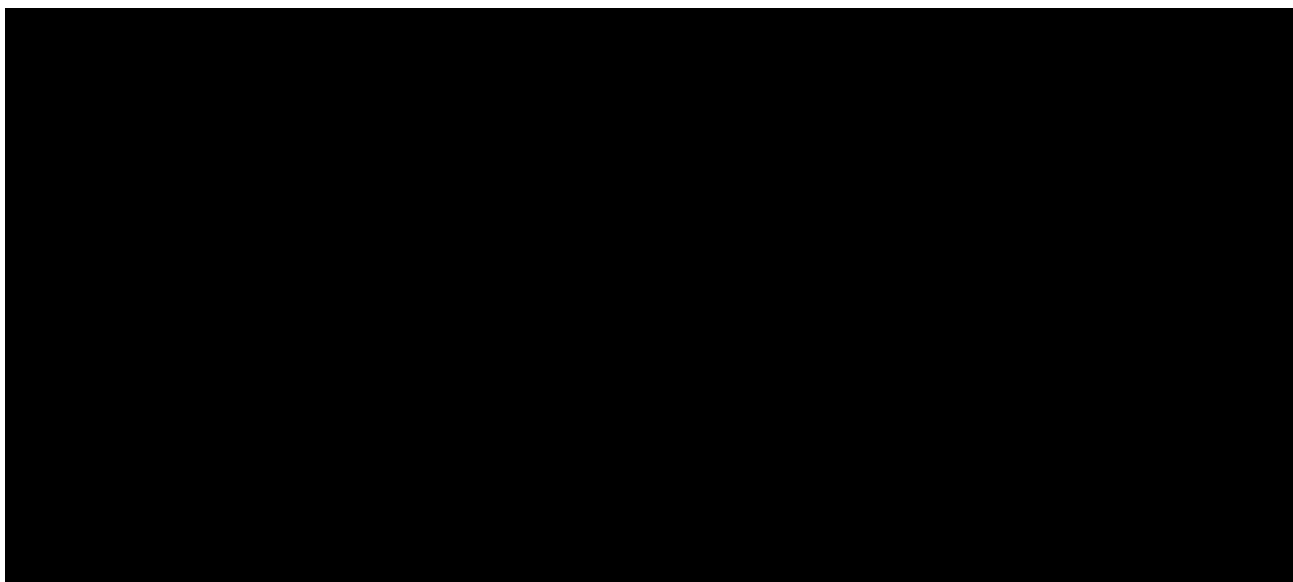
Congregation Reference Number:

160925

Contact Address



### **Trustees**



### **Principal Office-bearers**

Minister:



Session Clerk:

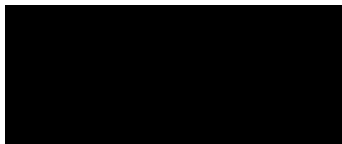
Clerk to the Board:

N/A

Church Treasurer:



### **Independent Examiner**



**Bankers:**

Clydesdale Bank,  
21 Kilmarnock Road  
G41 3YW

# **Croftfoot Parish Church of Scotland**

## **Trustees' Annual Report**

### **for the year ended 31 December 2023**

## **Structure, Governance and Management**

### **Governing Document**

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

### **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 meets regularly during the year and is responsible for all spiritual affairs within the church together with the finances and the upkeep of the Church Property. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Pastoral Committee looks after pastoral activities.

### **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.

We have a lively morning service each week with 75 adults and over 20 children. We run a twice weekly Parent & Toddler Group, a twice monthly Young Adult Group and a weekly Youth Club as well as the Creche, and Sunday School. The Church is a community hub for youth and adult organisations and family evenings including film shows.

Midweek Adult activities include an arts and crafts group, Bible Study, Coffee Morning, an equipping evening, choir, men's breakfast and Healing Café. Each week we run a busy foodbank.

### **Achievements and Performance**

Rev. Robert Silver leads our worship and we have 3 trained worship leaders who cover for him. Robert covers preaching and pastoring and there is also a Pastoral Committee who cares for people and a healing ministry team which counsels and prays for individuals. In 2023 the church gained several new members, ran an Alpha course for young adults which developed into a young adult group. On several occasions people received healing during pastoral prayer times. Our foodbank has met the needs of dozens of people with the giving out of food and household accessories,

# **Croftfoot Parish Church of Scotland**

## **Trustees' Annual Report**

### **for the year ended 31 December 2023**

#### **Financial Review**

The financial position of the congregation is similar to 2022. Our Free will Offering was down by £1,587 on 2022 at £12,163, Gift Aid Donations up by £854 at £37,589. open plate was significantly up by £2,642 at £6,716. We also had another exceptional Gift Day total of over £5,245. We started with £26,221 as of 1 Jan and at 31 Dec we had £29,064 though we do have to realise that the Organ fund have £18,000 of this total. With an opening balance at 1 Jan 2023 of £4,199 in the Building fund I am extremely grateful to all members who still pay into this account on a regular basis as due to this the Building Fund as at 31 Dec 23 was £4,930. Our manse is in good order and is inspected annually to ensure the all necessary maintenance is carried out. We do still hold some investments, which are held by the Church of Scotland in Edinburgh. We did not claim tax back until Jan 2024 so this will look good for this year(2024).

#### **Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. At the year end the church held unrestricted funds of £33,994, of which £4,930 which had been designated for fabric fund.

#### **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 24th March 2024 and signed on their behalf by.

  
*Session Clerk*

# Croftfoot Parish Church

## SC009761

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

I report on the accounts of the charity for the year ended 31 December 2023 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.

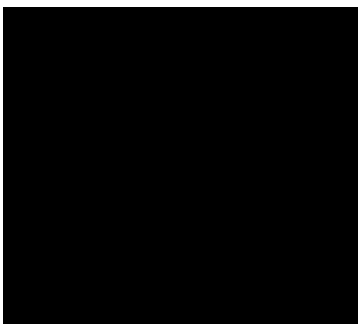
#### Basis of independent examiner's statement

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.



**Croftfoot Parish Church of Scotland**  
**Receipts and Payments Account**  
**for the year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
	Note					
<b>Receipts</b>						
Donations	3	97,349	12,056	-	109,405	102,379
Legacies	-	-	-	-	-	-
Activities for Generating Funds	-	-	-	-	-	-
Bank & Deposit Interest		-	-	-	-	-
Investment Income		244	-	-	244	224
Rental of Premises		7,315	-	-	7,315	7,607
Grants		-	-	-	-	-
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		-	-	-	-	-
		-----	-----	-----	-----	-----
		104,908	12,056	-	116,964	110,210
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		104,908	12,056	-	116,964	110,210
<b>Payments</b>						
Cost of Generating Funds	4	-	-	-	-	-
Charitable Activities	4	101,184	12,149	-	113,333	116,221
Governance Costs	4	150	-	-	150	150
		-----	-----	-----	-----	-----
		101,334	12,149	-	113,483	116,371
Assets & Investments	4	-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		101,334	12,149	-	113,483	116,371
		-----	-----	-----	-----	-----
<b>Excess of Receipts over Payments for the year before transfers</b>		3,574	(93)	-	3,481	(6,161)
Transfers	2	-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Excess of Receipts over Payments</b>		3,574	(93)	-	3,481	(6,161)
		=====	=====	=====	=====	=====

**Croftfoot Parish Church of Scotland**  
**Statement of Balances**  
**At 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
	Note					
<b>Bank and Deposit Balances</b>						
Bank and deposit balances brought forward		30,420	5,402	-	35,822	27,559
<b>Movement in year:</b>						
Excess of Receipts over Payments		3,574	(93)	-	3,481	8,263
		-----	-----	-----	-----	-----
Bank and deposit balances carried forward	2	33,994	5,309	-	39,303	35,822
		=====	=====	=====	=====	=====
<b>Investments at market value</b>						
(cost - £3609)	7	11,852	-	-	11,852	10,978
		=====	=====	=====	=====	=====
<b>Assets</b>						
Gift Aid Receivable		-			-	-
		-----	-----	-----	-----	-----
		-	-	-	-	-
		=====	=====	=====	=====	=====
<b>Liabilities</b>						
Ministries & Mission Contributions		-	-	-	-	-
		=====	=====	=====	=====	=====

The accounts were approved by the Trustees on 24th March 2024 and signed on their behalf by:

[Redacted Signature Area]

**Croftfoot Parish Church of Scotland**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2023**

**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 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
<b><i>Unrestricted funds</i></b>					
Designated Fabric Fund	4,199	6,865	(6,134)	-	4,930
General Fund	26,221	98,043	(95,200)		29,064
	-----	-----	-----	-----	-----
	30,420	104,908	(101,334)	-	33,994
	-----	-----	-----	-----	-----
<b><i>Restricted funds</i></b>					
Benevolent Fund	226	205	(135)		296
Flower Fund	1,412	698	(691)		1,419
The Guild	766	1,235	(1,431)		570
The Sunday School	217	124	(74)		267
The Little Lambs	188	1,613	(1,497)		304
SWAG	607	186	(436)		357
The Pantry	1,986	7,995	(7,885)		2,096
	-----	-----	-----	-----	-----
	5,402	12,056	(12,149)	-	5,309
	-----	-----	-----	-----	-----
<b><i>Endowment funds</i></b>					
General Fund Bequests	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<b><i>Total Funds</i></b>	35,822	116,964	(113,483)	-	39,303
	=====	=====	=====	=====	=====

**Purpose of Funds**

*Benevolent Fund* - Supported by income from the Kirk Session.

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

*Youth Fund* - Supported by income from offerings from the children & donations from congregation, it provides funds for youth work in the parish

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

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



**Croftfoot Parish Church of Scotland**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>3 Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	12,163			12,163	13,750
Gift Aid Donations	37,589			37,589	36,735
Tax Recovered on Gift Aid Dons.	-			-	17,596
Ordinary Offerings (Open plate)	6,716			6,716	4,074
Fabric Donations	6,865			6,865	4,148
Other Offerings, Donations, etc	34,016	12,056		46,072	26,076
	<u>97,349</u>	<u>12,056</u>	<u>-</u>	<u>109,405</u>	<u>102,379</u>
<b>4 Analysis of Payments</b>					
<b>Cost of Generating funds</b>					
Investment Manager's Fees	-	-	-	-	-
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Charitable Activities</b>					
Ministries & Mission alloc	47,832		-	47,832	48,504
Presbytery Dues	2,407		-	2,407	2,359
Minister's expenses	2,579		-	2,579	3,551
Council Tax	3,368		-	3,368	3,203
Other Salary Costs	10,880		-	10,880	10,169
Fabric repairs & maint	6,134		-	6,134	6,222
Heat and light	5,404		-	5,404	8,281
Insurance	2,587		-	2,587	2,415
Church Office Expenses	5,609		-	5,609	5,822
Organ & music			-	-	
Printing, Stationery & Postage			-	-	
Other expenses	14,384	12,149	-	26,533	25,695
	<u>101,184</u>	<u>12,149</u>	<u>-</u>	<u>113,333</u>	<u>116,221</u>
<b>Governance Costs</b>					
Independent Examiner's Fee	150	-	-	150	150
	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>
<b>Other Payments</b>					
Purchas of Investments	-	-	-	-	-
Purchase of Fixed Assets	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b>101,334</b>	<b>12,149</b>	<b>-</b>	<b>113,483</b>	<b>116,371</b>

**Croftfoot Parish Church of Scotland**  
**Notes forming part of the accounts**  
**for the year ended 31 December 2023**

**5 Trustee Remuneration and Related Party Transactions**

During the year one trustee (the minister) received reimbursement of expenses of £5,947 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 £30,135 and the maximum stipend (in the fifth and subsequent years) was £37,032.

**7 Investments**

	Market Value at 1 Jan 2023 £	Purchases £	Disposals £	Gain/(Loss) on Revaluation £	Market Value at 31 Dec 2023 £
COSIT Growth Fund	10,978	-	-	874	11,852
<b>Held in respect of:</b>					
<b>Unrestricted Funds</b>					
General Fund	10,978	-	-	874	11,852
<b>Restricted Funds</b>	-				
<b>Endowments Funds</b>					
	10,978	-	-	874	11,852

**8 Collections for Third Parties**

	2023 £	2022 £
Salvation Army		
Lodging House Mission	176	115
Bridge	250	
House of Good		150
Ukraine Wood Burners	228	
Food Pantry	344	
Scripture Union		120
Glasgow Bridge		340
Crossreach		105
Ukraine		835
Int Rescue	227	
Poppy appeal	500	
Turkey/Syria	895	
	2,620	1,665

**Croftfoot Parish Church of Scotland**  
**Year ended 31 December 2023**  
**Appendix**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>CAPITAL ACCOUNT</b>		
Credit Balances held at 31 December at cost	<u>15,796</u>	<u>18,129</u>
Market Value of Balances at 31 December	<u>15,796</u>	<u>18,129</u>
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December	<u>1,860</u>	<u>1,078</u>