

The Church of Scotland

Langside Parish Church of Scotland, Glasgow

RECEIPT AND PAYMENTS ACCOUNT

YEAR ENDED 31st DECEMBER 2024

Congregation No: 160964

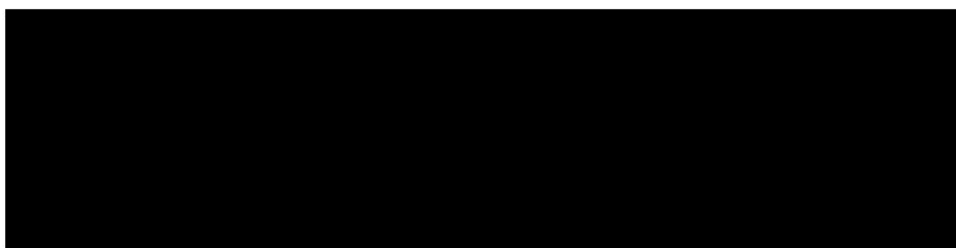
Charity No: SC007055

Langside Parish Church of Scotland, Glasgow
Receipts and Payments Account
Year ended 31 December 2024

Reference and Administrative Information

Charity Name: Langside Parish Church of Scotland, Glasgow
Charity No: SC007055
Congregation No: 160964
Contact Address: 34 Myrtle Park
Crosshill
Glasgow
G42 8UQ

Trustees

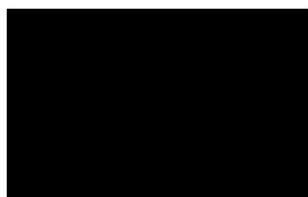


Principal Office-bearers

Minister: vacant
Session Clerk
Treasurer:
Interim Moderator



Independent Examiner



Bankers

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

Langside Parish Church of Scotland, Glasgow

Charity No: SC007055

Receipts and Payments Account

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of a 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, which meets approximately ten times a year, is responsible for spiritual and all other affairs within the church and delegates certain responsibilities to its various committees including Property and Finance.

Subgroups of the Kirk Session, eg Justice and Peace, Worship etc, are open to members of the congregation, meet regularly and are responsible for the management of various events, meetings etc.

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.

Services of Worship are held at least weekly on Sundays and at other times to celebrate Christian Festivals.

Achievements and Performance

The Kirk Session are pleased to report that 2024 was again a successful year, with a range of developments in the church community, both spiritually and practically. In terms of finance, our income has increased following raised congregational awareness of the financial situation at the beginning of the year. We have a regular attendance in church on a Sunday of between 60 and 80 and we continue to live-stream our services. These are viewed synchronously by, normally, 9-15 folk and by up to 100 others during the week. During the year we worked closely with our neighbouring churches as we worked towards a linkage with Shawlands Trinity, which was completed in October 2024.

The Kirk Session continued to hold regular meetings. These have been chaired by our Interim Moderators. During 2024 we were pleased to benefit from the services of an Assistant Minister, shared with Shawlands Trinity, who led worship in both churches and worked with both congregations and sessions as we moved towards the linkage. He was also instrumental in encouraging joint activities between the two churches including shared small group sessions during Lent and in the autumn, shared services during Lent and Holy Week, and joint family activities. Sadly for us he moved to his own permanent charge in November and so we find ourselves again in a situation where the Kirk Session needs to continue to provide leadership and encouragement to the congregation as a whole as we move forward in this period of extended vacancy. We have continued our reflection on our congregational values as we develop a clear sense of our values and priorities to bring to these discussions. Our own worship team has continued regularly to be involved in worship. We have the services of a pastoral care worker on a 0.2 basis, and our pastoral care team has continued to maintain regular contact with those members who cannot attend worship; contact with members through letters, cards and flowers continues.

The Trustees and congregation remained committed throughout 2024 to supporting the work of Finn's Place, our associated charity, through providing use of the premises without charge and through involvement with activities, and we are delighted to welcome the many attendees at events organised through them. There remains a commitment by the church to the status of being an Eco-Congregation, and of being an affirming church. We have continued to support the wider city of Glasgow through fund-raising for the Lodging House Mission, continuing with weekly collections of food, toiletries and clothes for both LHM and the Rutherglen and South-East Glasgow Foodbank; members of the congregation are involved in the work of LHM, City Mission and Street Pastors. We continue to support the work of Women's Aid locally and, more internationally, Christian Aid, and the HIV/Aids orphan care programme in Ekwendeni Malawi, in addition to providing part of the financial contribution made to world mission as members of the Church of Scotland.

Financial Review

Offerings increased this year to £69,907 from £65,013 in 2023, which was heartening and we hope to encourage ongoing review of giving regularly. Gift Aid received was £14,977, slightly down on last year's amount. Other income from fundraising events, donations and hire of hall was £9,360 as against £9,725 in 2023, meaning that overall, subtracting legacies received, regular income increased by about 4%. However, expenditure rose to £106,735 in 2024 from £104,568 in 2023. This was due to a range of factors including ongoing higher prices for electricity, increased ministerial costs, and increased payments to the Church of Scotland. This resulted in an increase in deficit in our general fund.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. Currently we are in excess of this. At the year end the Church held unrestricted cash funds of £106,469 made up of £75,277 in the Building Fund and £83,902 in a designated legacy fund. The remaining balance of £52,710 is a deficit in the General Fund. £75,000 is held in a Savings Bond, with the remainder in Current Accounts.

The Church also held £50,153 of restricted funds which have been provided for the purposes specified in Note 6. Not included in the above figures are our Investments which total £167,584 as per note 5. Investment values have risen by £1,388, after withdrawal of £2,500 for charity donations. All investments are in ethical portfolios.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure 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 and signed on their behalf,



Date: 9/2/25

Langside Parish Church of Scotland Glasgow

Charity No: SC007055

Independent Examiner's Report to the Trustees of Langside Parish Church of Scotland, Glasgow

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5-9.

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

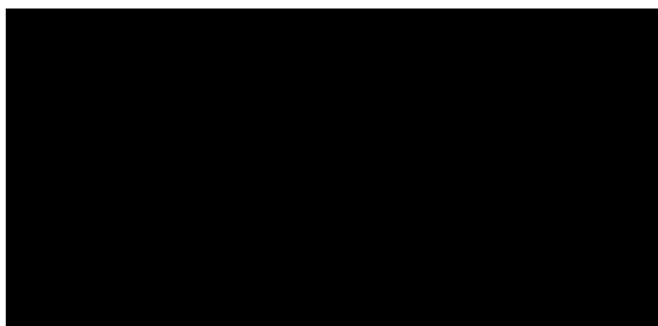
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 which gives me reasonable cause to believe that in any material respect the requirements:

- 1 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
- 2 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Langside Parish Church of Scotland, Glasgow

Charity No: SC007055

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
Receipts					
Donations	1	85,282	-	85,282	81,645
Legacies		1,000	-	1,000	5,000
Activities for Generating Funds		1,839	-	1,839	2361
Bank & Deposit Interest		2,715	-	2,715	2095
Rental of Premises		5,772	-	5,772	4,939
Other Receipts		881	470	1,351	1684
		<u>97,489</u>	<u>470</u>	<u>97,959</u>	<u>97,725</u>
Assets and Investments		-	-	-	-
Sale of fixed assets		-	-	-	-
Sale of Investments		-	2,500	2,500	2500
		<u>97,489</u>	<u>2,970</u>	<u>100,459</u>	<u>100,971</u>
Total Receipts					
Payments					
Cost of Generating Funds	2	256	-	256	
Charitable Activities	2	103,004	3,476	106,480	104,568
Governance Costs	2	-	-	-	-
		<u>103,260</u>	<u>3,476</u>	<u>106,736</u>	<u>105,314</u>
		<u>103,260</u>	<u>3,476</u>	<u>106,736</u>	<u>105,314</u>
Total Payments					
Shortfall of Receipts over Payments for the year before transfers					
		(5,771)	(506)	(6,277)	(4,343)
Shortfall of Receipts over Payments					
		<u>(5,771)</u>	<u>(506)</u>	<u>(6,277)</u>	<u>(4,343)</u>

Langside Parish Church of Scotland, Glasgow

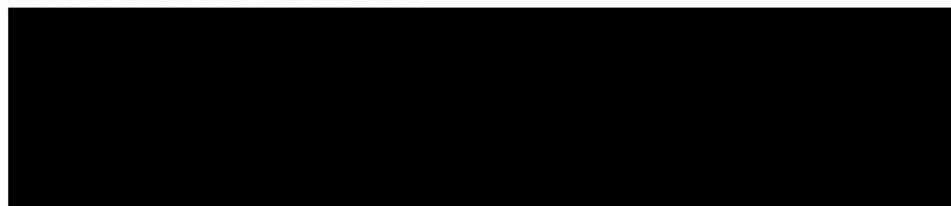
Charity No: SC007055

Statement of Balances

As at 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances					
brought forward		112242	50659	162901	167245
Movement in year:					
Shortfall of Receipts over Payments		(5771)	(506)	(6277)	(4343)
Bank & deposit balances carried forward		<u>106471</u>	<u>50153</u>	<u>156624</u>	<u>162902</u>
Investments at market value	5	<u>96088</u>	<u>71496</u>	<u>167584</u>	<u>166196</u>
Assets					
Gift Aid Receivable			-	12206	10600
		<u></u>	<u></u>	<u></u>	<u></u>
Liabilities					
weekly envelopes			-	-	(134)
SSE church gas			-	-	(120)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>(254)</u>

For and on behalf of the Kirk Session



Date:

9/2/25

Langside Parish Church of Scotland, Glasgow

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

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
1 Analysis of Donations				
WFO Scheme and standing orders	66408	-	66408	64298
Tax Recovered on Gift Aid Dons.	14977	-	14977	15691
Ordinary Offerings (Open plate)	3499	-	3499	715
Other Offerings, Donations, etc	398	-	398	941
	<u>85282</u>	<u>-</u>	<u>85282</u>	<u>81645</u>
2 Analysis of Payments				
<i>Cost of Generating funds</i>				
Offering envelopes	256	-	256	-
	<u>256</u>	<u>-</u>	<u>256</u>	<u>-</u>
<i>Charitable Activities</i>				
Giving to Grow	37747	-	37747	41879
Presbytery Dues	5041	-	5041	2883
Minister's expenses	1050	-	1050	308
Pulpit supply	1200	-	1200	2020
Locum costs	6058	-	6058	3794
Council Tax	2102	-	2102	-
Other Salary Costs	9696	-	9696	11806
Church fabric repairs & maint	4591	-	4591	9826
Manse fabric repairs & maint	7231	-	7231	903
Heat and light	10708	-	10708	7298
Insurance	2120	-	2120	2378
Phone/broadband	908	-	908	702
Window cleaner	550	-	550	44
Printing, Stationery & Postage	3505	-	3505	3783
Coffee Machine	465	-	465	903
Cleaning, hygiene and waste costs	2245	-	2245	3014
Church cleaning	2859	-	2859	2530
Online costs	1257	-	1257	444
Work with young people	351	-	351	429
Other expenses	3320	561	3881	4060
Donations	-	2915	2915	5166
	<u>103004</u>	<u>3476</u>	<u>106480</u>	<u>104568</u>
<i>Governance Costs</i>				
Independent Examiner's Fee	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>103260</u>	<u>3476</u>	<u>106736</u>	<u>104568</u>

Langside Parish Church of Scotland, Glasgow

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

3 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.

4 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. As this charge has been vacant for the whole of 2024, no minister has received a stipend for this congregation.

5 Investments

	Market Value at 1 Jan 2024	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2024
St James's Place Wealth Management	68539	-	(2500)	5457	71496
Rowan Dartington	97657	-	-	(1569)	96088
	<u>166196</u>	<u>0</u>	<u>(2500)</u>	<u>3888</u>	<u>167584</u>
Held in respect of:					
Unrestricted Funds					
General Fund	6846	-	-	(78)	6768
Designated Building Fund	16417	-	-	(298)	16119
General legacy fund	74394	-	-	(1192)	73202
	<u>97657</u>	<u>0</u>	<u>0</u>	<u>(1569)</u>	<u>96088</u>
Restricted Funds					
EJ Mozart Allan Memorial Trust	68539	-	(2500)	5457	71496
	<u>166196</u>		<u>(2500)</u>	<u>3888</u>	<u>167584</u>

Langside Parish Church of Scotland, Glasgow

Notes forming part of the accounts

for the year ended 31 December 2024

6 Movements in Cash Funds	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Pastoral care fund	139				139
Legacy Fund	35558	-	-	-	35558
Flower Fund	862	470	(561)		771
EJ Mozart Allan Mem Trust	13426	2500	(2915)		13011
Young Church	674	-	-	-	674
	<u>50659</u>	<u>2970</u>	<u>(3476)</u>	<u>-</u>	<u>50153</u>
Unrestricted funds					
General Fund	(45938)	96487	(101939)		(51390)
Designated funds					
Designated Building Fund	75277	-	-		75277
General Legacy fund	82902	1000	(1320)	-	82582
	<u>158179</u>	<u>1000</u>	<u>(1320)</u>	<u>-</u>	<u>157859</u>
Total funds	<u>162900</u>	<u>100457</u>	<u>(106735)</u>	<u>-</u>	<u>156622</u>

Purposes of Restricted Funds

Pastoral Care Fund	To support the work of the pastoral care team.
Legacy Fund	To provide extra-ordinary items to enhance the church and grounds
Flower Fund	To provide flowers for display during services of worship
EJ Mozart Allan Mem Trust	This is the operational fund for work done for the good of the community
Young Church	This is the operational fund for the Young Church.
Agency Fund	In which cash is held temporarily when raised for other charitable causes

Purposes of Designated Funds

Designated Building Fund	To provide funds for the expansion of the Church
Designated legacy fund	To hold funds from legacies to be used at the discretion of the Kirk Session

7 Collections for Third Parties

	2024 £	2023 £
Christian Aid	569	548
Lodging House Mission	205	198
	<u>774</u>	<u>746</u>

8 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.

Langside Parish Church of Scotland, Glasgow

APPENDIX

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

	2024 £	2023 £
<u>CAPITAL</u>		
Credit Balances held at 31 December at cost	<u>17105</u>	<u>17105</u>
Market Value of Balances at 31 December	<u>25042</u>	<u>27753</u>
<u>REVENUE</u>		
Credit Balance at 31 December	<u>24337</u>	<u>22399</u>