



Neilston Parish Church of Scotland

31 DECEMBER 2024

Financial Report

Congregation No: 140757

Scottish Charity No: SC035155

Neilston Parish Church of Scotland

Trustees' Report

Year ended 31 December 2024

The trustees present their annual 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 on pages 12 and 13 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 published on 16 July 2014.

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.

Other activities in which the congregation is normally involved, in addition to the Sunday Service, are The Guild, Saturday Lunch Club, Boys' Brigade, Babies and Toddler Group, coffee mornings and halls' lets for church and non-church organisations.

Achievements and Performance

The total Membership on the Communion Roll as at 31 December 2024 was 311.

This compares with 327 for the similar period in 2023. During 2024, 1 member was approved by the Kirk Session for membership by certificate, 4 members were removed by certificate, and 13 members were removed by death.

Communicants on Church roll	311
Average church attendance	50
Children and young people involved in the life of the church*	62
Number of Baptisms during the year	0
Number of Weddings during the year	0
Number of funerals during the year	28

*Church attendance, groups and youth organisations.

For Neilston Parish Church, 2024 has been a continuing challenge as we continue to have to deal with a falling membership, reduced income and rising costs.

All our services continue to be streamed live online on our dedicated YouTube Channel, and whilst this has proved popular with our housebound members, it is perhaps proving to be too attractive and convenient for others.

Our Pastoral Team continued to maintain pastoral contact with the congregation, especially when the practice of personal visits declined. Much use has been made of telephones and other digital platforms, as well as flower and card ministry and other popular and successful initiatives.

Two afternoon functions, courtesy of Participatory Budgeting funding received, have been organised and these have attracted large numbers and have proved to be extremely popular.

**Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 24**

Achievements and Performance (cont'd)

Our missional reach into the local community continued with our 'Faith Tent' at the local Agricultural Show in May. At the beginning of December we hosted another successful Christmas Market in the Church Halls, complete with a hot chocolate stand, during the annual lighting of the village Christmas Tree. This proved very popular.

We produced a Christmas Flyer, containing information on advent and Christmas services which was posted on church communication platforms and distributed within Neilston. The final service of 2024 was a joint service with Barrhead Bourock and Barrhead St Andrews held in Barrhead Bourock and proved a success with participation from each of the congregations.

We welcomed the Renfrew Burgh Band back for another Christmas Concert in Church in December, which was well attended.

Our outreach activities, including supporting East Renfrewshire Foodbank by making donations of needed food items and toiletries and fundraising for our chosen charities, Christian Aid and CrossReach, have continued.

Our weekly Saturday Lunch Club is continuing to be popular with local people enjoying a complimentary lunch and a 'warm space'. However, average attendances have fallen from the highs of 2023, and steps will have to be taken to encourage more to come along.

Our discipleship activities in recent years have seen bible study return in person with several attendees on the Wednesday evenings. Refreshments continue after Sunday worship, which is particularly important for fellowship and to demonstrate that that Neilston Parish Church remains relevant and alive through worship and being involved in what we do in Jesus' name.

One particularly difficult area during the last couple of years has been the decision of the Presbytery Planning Committee to designate our Sanctuary and our Halls as 'Provisional B' which means that it is likely that we will lose our presence in Neilston and be forced to worship in Barrhead, or elsewhere, when the formal Union with Bourock and St Andrews happens in a few years' time.

In our efforts to attempt to change this unacceptable situation, our Facilities Development Group have sought advice as to what can be done to improve and develop our estate in Neilston. We made a successful application for funding to the Neilston Windfarm Legacy Fund, and in November we formally engaged a firm of architects, to carry out a 'Feasibility Study' regarding the best way forward for Neilston Parish Church.

In summary, while 2024 was encouraging for Neilston Parish Church, we still have a long and difficult road to go if we are to maintain a place of worship in Neilston. 2025 will no doubt find us facing more challenges but with faith and fellowship, as we continue to make the best of the opportunities that come our way. Neilston Parish Church consists of many who rely on the power of the Almighty and trust in His guidance and, as we move forward, we do so with glad hearts into whatever He has planned.

Working Towards Union

It was decided in 2024 that two working groups should be formed to look at how the three congregations of Neilston Parish Church, St Andrew's Barrhead and Barrhead Bourock should work together as we approach a Union :

- a) 'The Mission Group'
- b) 'The Way Forward Group'

Each Congregation has put forward three members to each group, with the Mission Group led by Rev Maureen Leitch, and The Mission Group being led by Graham Currie of Barrhead St Andrews.

**Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 24**

Working Towards Union (cont'd)

On behalf of the three churches, the Mission Group was tasked with examining the challenge of mission and outreach faced as they go forward in unity together in whatever form this might take. Informed by the Gospel prerogative, the needs of the wider community and the available resources within the churches and community, the group's aim is not to focus solely on maintaining the existing mission and outreach carried out by the three churches, but to look more widely to what might be possible through the combined churches' ministry

The remit of the Way Forward Group is to consider and propose ideas which will prepare the way for the implementation of the proposed union. The Group have identified that an early priority should be the improvement of communications – within congregations – amongst the 3 churches and particularly with the local communities.

The Groups do not have executive powers of decision making but are required to submit any proposals back to the Kirk Sessions of the three churches for consideration and approval.

It is anticipated that going forward, the three Kirk Sessions will work much more closely together with hopefully an element of co-ordination being applied to the respective Kirk Session Meetings. This will enable important decisions to be made 'almost simultaneously'.

Safeguarding

The Kirk Session in every church is responsible for Safeguarding and must follow the guidelines as set down by The Church of Scotland.

A register of all Church Volunteers is kept and inspected each year. There are 14 Volunteers on the Safeguarding Congregational Register. These Volunteers give of their time to assist in The Boys' Brigade, Pastoral Care Group, and Baby and Toddler Group.

**Parish Church of Scotland
Trustees' Report
Year ended 31 December 2024**

Financial Review

Christian Giving in 2024, including the open plate, was £1,134 less than in 2023 (1.7%) (Note 1 Page 14, Offerings). Total unrestricted income shows a drop of £9,508 (9.5%) and total income a drop of £10,153 (9.3%). Excluding legacy of £5,000 received in 2023 gives a decrease in total income of £5,153 (5%). The table below shows the changes in members' gift aid over the past three years.

Description	2022	2023	2024
No. of members	345	327	311
No. of Gift Aid Donors	90	82	84
Offerings	£77,434	£68,122	£66,988
Gift Aid	£17,343	£15,312	£15,615

The Statement of Financial Activities shows a net loss of £20,427 (2023: £13,488). This loss incorporates depreciation of £9,793 (2023: £8,623). Therefore, before depreciation, there is a loss of £10,634 (2023: Loss £4,865).

Income from trading activities increased by £761 to £5,416 as the church halls continued to be hired out during 2024.

The Church Halls continue to be included in Fixed Assets and are being depreciated over 50 years. The depreciation for the year ended 31 December 2024 amounted to £1,800 (2023: £1,800).

Risk Management

The principal risks faced by Neilston Parish Church are as follows:

1. Ageing congregation and less young families.
2. Ageing properties requiring continual and expensive repairs.
3. Falling income while running costs continue to increase.
4. Lack of volunteers for key roles.

Office bearers will continue to look at ways to address these matters.

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 had total reserves of £276,790 (2023: restated - £297,217). Of this amount, unrestricted funds are £139,248 (2023: £148,844) - page 11 and note 14 on Page 20. The balance of £137,542 (2023: £148,373) are funds which have been designated for special purposes by the trustees or are restricted in their use.

The previous revaluation of the church hall by the trustees amounting to £90,000 has been included in restricted funds. This is reduced by the accumulated aggregate depreciation to date of £10,800, therefore reducing this reserve to £79,200 at the balance sheet date. This matches the Net Book Value of the asset contained within fixed assets

This financial year adjustment – It was identified in this financial year that two of the organisation cash accounts had not been included in the financial statements to date. These balances have been included in these financial statements and has resulted in the cash and bank balance being increased by £1,065. This is offset by the opening bank balance having been overstated by £348 and the endowment investment having been overstated by £717. The net effect of these adjustments is £Nil. Since there is no financial increase or decrease in funds, no prior year adjustment is required.

**Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 2024**

Structure, Governance and Management

The congregation is a registered charity, number SC035155 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.

Kirk Session

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. Within the Kirk Session itself, there are 19 Elders at 31 December 2024.

The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Kirk Session has continued to meet regularly in person throughout 2024. Six business meetings were scheduled and all took place.

We are continuing to work to deliver the Church of Scotland vision locally, centred around our Relationship with God, our Relationships with Each Other and Our Relationship with our Community.

The vision of The Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.

The updated governance arrangements which resulted from our earlier Mission Audit continue in place and the 'Teams' put in place continue to report to the Kirk Session on a regular basis.

These 'Teams' are staffed by a variety of members of the congregation, friends and Elders of Neilston Parish Church.

It is hoped that they will continue to deliver our ambitious plans for the church to thrive and grow for future generations. However, we have long-running volunteer vacancies in several important roles within Neilston Parish Church, which require to be filled. We hope others will be encouraged to get involved by giving their time and sharing their talents for the glory of God in this Parish.

Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 2024

Reference and Administrative Information

Trustees: - Elders

Minister:

[REDACTED]

Elders – Where elders have been admitted, retired or resigned during the year the dates of admission, resignation or retirement have been shown.

[REDACTED]

[REDACTED]

**Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 2024**

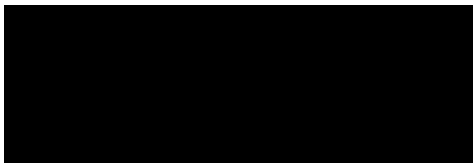
Principal Office-bearers

Minister

Session Clerk:

Depute Session Clerk:

Interim Treasurer:



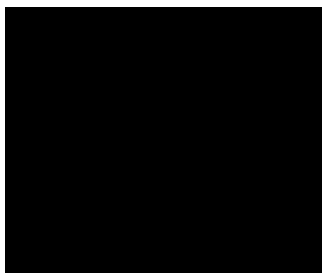
Principal Office

Neilston Parish Church
Neilston Parish Church Halls
45 High Street, Neilston
East Renfrewshire
G78 3HJ

Charity No: SC035155

Congregation Reference No: 140757

Independent Examiner



Bankers

Virgin Money
Neilston Branch
1 Causeyside Street
Paisley
PA1 1UW

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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

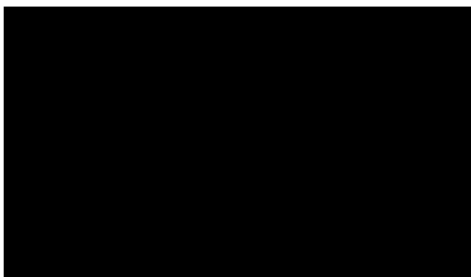
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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



Neilston Parish Church of Scotland
Independent Examiner's Report to the Trustees of Neilston Parish Church of Scotland
Year ended 31 December 2024

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

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 8 of the 2006 Accounts Regulations (as amended) have not been met, and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Neilston Parish Church of Scotland

Statement of Financial Activities

<u>Year ended 31 December 2024</u>	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	1	84,417	7,867	54	92,338	92,792	8,528	38	101,358
Charitable activities	2	936	-	-	936	2,830	-	-	2,830
Other trading activities	3	5,416	-	-	5,416	4,655	-	-	4,655
Other		-	-	-	-	-	-	-	-
Total income		<u>90,769</u>	<u>7,867</u>	<u>54</u>	<u>98,690</u>	<u>100,277</u>	<u>8,528</u>	<u>38</u>	<u>108,843</u>
Expenditure on:									
Raising funds	4	116	-	-	116	140	-	-	140
Charitable activities	4	109,929	9,072	-	119,001	117,903	4,288	-	122,191
Total expenditure		<u>110,045</u>	<u>9,072</u>	<u>-</u>	<u>119,117</u>	<u>118,043</u>	<u>4,288</u>	<u>-</u>	<u>122,331</u>
Net/(expenditure) /income/		(21,076)	595	54	(20,427)	(17,766)	4,240	38	(13,488)
Net (expenditure)/income		<u>(21,076)</u>	<u>595</u>	<u>54</u>	<u>(20,427)</u>	<u>(17,766)</u>	<u>4,240</u>	<u>38</u>	<u>(13,488)</u>
Transfers between Funds		200	(200)	-	-	200	(200)	-	-
Net movement in funds		<u>(20,876)</u>	<u>395</u>	<u>54</u>	<u>(20,427)</u>	<u>(17,566)</u>	<u>4,040</u>	<u>38</u>	<u>(13,488)</u>
Reconciliation of funds:									
Total funds brought forward		148,844	146,606	1,767	297,217	166,410	142,566	1,729	310,705
		<u>148,844</u>	<u>146,606</u>	<u>1,767</u>	<u>297,217</u>	<u>166,410</u>	<u>142,566</u>	<u>1,729</u>	<u>310,705</u>
Total funds carried forward		<u>127,968</u>	<u>147,001</u>	<u>1,821</u>	<u>276,790</u>	<u>148,844</u>	<u>146,606</u>	<u>1,767</u>	<u>297,217</u>

Neilston Parish Church of Scotland
Balance Sheet
At 31 December 2024

	<u>Note</u>	2024 £	2023 £
Fixed Assets:			
Tangible assets	7	104,663	111,278
Investments	8	1,050	1,767
		<u>105,713</u>	<u>113,045</u>
Current Assets			
Bank and cash	9	174,640	180,255
Debtors	10	4,950	14,578
Total Current Assets		<u>179,590</u>	<u>194,833</u>
Liabilities			
Creditors falling due within one year	11	(8,513)	(10,661)
Net Current Assets		<u>171,077</u>	<u>184,172</u>
Net Assets		<u>276,790</u>	<u>297,217</u>
Reserves			
Endowment funds	14	1,821	1,767
Restricted income funds	14	56,521	56,606
Restricted Revaluation reserve	14	79,200	90,000
Unrestricted income funds	14	139,248	148,844
Total charity funds	14	<u>276,790</u>	<u>297,217</u>

The Accounts were approved by the Kirk Session on 27 May 2025
For and on behalf of the Kirk Session



Neilston Parish Church of Scotland

Year ended 31 December 2024

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.

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) issued on 16 July 2014 the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

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

Restricted funds are funds 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the 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.

Incoming resources

Income is recognised when the 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.

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.

Neilston Parish Church of Scotland

Year ended 31 December 2024

Accounting Policies (cont'd)

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and manse, 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 off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Buildings	50 years (Depreciated monthly commencing with the year they were identified as belonging to Neilston Parish Church).
Plant and equipment	10 years (Depreciated monthly commencing with the month the asset first came into use).
Fixtures and Fittings	5 years (Depreciated monthly commencing with the month the asset first came into use).

Investments

Fixed asset investments are endowments and therefore are stated at cost at the balance sheet date.

Taxation

Neilston Parish Church of Scotland 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.

Going Concern

Each year a budget is prepared by the treasurer and is presented for approval by the trustees. Each month any material variance between income and expenditure is reviewed and corrective action taken as appropriate.

The trustees having reviewed the financial position have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future.

Neilston Parish Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2024	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Restated Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Restated Total 2023
	£	£	£	£	£	£	£	£
1. Donations and Legacies								
Offerings	66,988	-	-	66,988	68,122	-	-	68,122
Tax recovered on Gift Aid	15,615	-	-	15,615	15,312	-	-	15,312
Legacies		-	-		5,000	-	-	5,000
Other	1,814	7,867	54	9,735	4,358	8,528	38	12,924
	<u>84,417</u>	<u>7,867</u>	<u>54</u>	<u>92,338</u>	<u>92,792</u>	<u>8,528</u>	<u>38</u>	<u>101,358</u>
2. Income from charitable activities								
Weddings and Funerals	140	-	-	140	280	-	-	280
Coffee mornings etc	796	-	-	796	2,550	-	-	2,550
	<u>936</u>	<u>-</u>	<u>-</u>	<u>936</u>	<u>2,830</u>	<u>-</u>	<u>-</u>	<u>2,830</u>
3. Income from other trading activities								
Halls' Lets	5,416	-	-	5,416	4,655	-	-	4,655
	<u>5,416</u>	<u>-</u>	<u>-</u>	<u>5,416</u>	<u>4,655</u>	<u>-</u>	<u>-</u>	<u>4,655</u>

Neilston Parish Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2024	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023
	£	£	£	£	£	£	£	£
4. Analysis of Expenditure								
Raising Funds								
Offering Envelopes	116	-	-	116	140	-	-	140
	<u>116</u>	<u>-</u>	<u>-</u>	<u>116</u>	<u>140</u>	<u>-</u>	<u>-</u>	<u>140</u>
<u>Charitable Activities</u>								
Giving to Grow	59,072	-		59,072	64,308	-		64,308
Presbytery Dues	1,519	-		1,519	2,284	-		2,284
Pulpit Supply	300	-		300	540	-		540
Other salary costs – Note 7	7,529	-		7,529	6,642	-		6,642
Fabric Repairs & Maintenance	12,550	4,186		16,736	17,119	-		17,119
Depreciation	7,993	1,800		9,793	8,623	-		8,623
Council Tax	3,675	-		3,675	3,627	-		3,627
Other Building Costs	9,836	-		9,836	6,972	-		6,972
Church Office Expenses	3,031	-		3,031	2,919	-		2,919
Organ & Music	530	-		530	835	-		835
Mission and Outreach	649	-		649	1,729	-		1,729
Discipleship and Fellowship	41	-		41	173	-		173
Pastoral Care	43	413		456	62	-		62
Other Expenses	3,161	2,673		5,834	2,070	4,288		6,358
Total	<u>109,929</u>	<u>9,072</u>	<u>-</u>	<u>119,001</u>	<u>117,903</u>	<u>4,288</u>	<u>-</u>	<u>122,191</u>
	<u>110,045</u>	<u>9,072</u>	<u>-</u>	<u>119,117</u>	<u>118,043</u>	<u>4,288</u>	<u>- -</u>	<u>122,331</u>

Neilston Parish Church of Scotland

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

	2024	2023
	£	£
5. Staff costs and numbers		
Salaries and wages	7,529	6,642
Total	<u><u>7,529</u></u>	<u><u>6,642</u></u>

The average number of employees during the year was as follows:

	2024	2023
	Number	Number
Ministerial support:		
Music staff	1	1
Premises maintenance	<u>1</u>	<u>1</u>
	<u><u>2</u></u>	<u><u>2</u></u>

No employee had any employee benefits in this or the previous financial year.

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 the maximum stipend (in the fifth and subsequent years) £38,884.

6. Trustee Remuneration and Related Party Transactions

██████████ received £1,000 for providing pulpit supply.
██████████ received £200 for providing pulpit supply.
██████████ received £400 for deputising at the organ.

The manse council tax of £3,675 (2023: £3,627) was paid.

During the year a total of £18,849 (2023: £16,975) was donated to the congregation by trustees via offerings.

Neilston Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2024

7. Tangible Fixed Assets

	Buildings	Plant and Equipment	Fixtures and Fittings	Total
Cost or Valuation				
At 1 January 2024	90,000	59,520	29,896	179,416
Transfer between categories	-	(1,018)	1,018	-
Additions	-	-	3,178	3,178
At 31 December 2024	90,000	58,502	34,092	182,594
Accumulated Depreciation				
At 1 January 2024	9,000	38,189	20,949	68,138
Transfer between categories	-	(356)	356	-
Charge for year	1,800	3,866	4,127	9,793
At 31 December 2024	10,800	41,699	25,432	77,931
Net Book Value				
At 31 December 2024	79,200	16,803	8,660	104,663
At 31 December 2023	81,000	21,331	8,947	111,278

Neilston Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2024

8. Investments

	£
On 1 January 2024	1,767
Elimination of interest brought forward	(717)
At 31 December 2024	<u>1,050</u>

There are two endowments which have no maturity date

9. Bank

	2024	2023
	£	£
Bank & cash in hand	<u>174,640</u>	<u>180,255</u>

See note 15 regards correction of opening bank & cash

Neilston Parish Church of Scotland
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	2024	2023
	£	£
10. Debtors		
Gift Aid Tax Refund Due	3,513	6,409
Prepayments	669	642
Giving to Grow	-	6,431
EICR Certificate	768	1,096
	4,950	14,578

	2024	2023
	£	£
11. Creditors		
Accruals	1,286	805
Deferred Income	7,227	9,856
	8,513	10,661

12. Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	25,463	-	79,200	-	104,663
Investments	-	-	-	1,050	1,050
Current Assets	32,475	90,109	56,235	771	179,590
Current Liabilities	(1,286)	-	(7,227)	-	(8,513)
Net assets at 31 Dec 2024	56,652	90,109	128,208	1,821	276,790

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	30,278	-	81,000	-	111,278
Investments	-	-	-	1,767	1,767
Current Assets	22,007	110,462	61,647	717	194,833
Current Liabilities	(805)	-	(9,856)	-	(10,661)
Net assets at 31 Dec 2023	51,480	110,462	132,791	2,484	297,217

13. Volunteers

In common with all congregations of the Church of Scotland the congregation 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 of the activity would be unable to continue were it not for the commitment shown.

Neilston Parish Church of Scotland
Notes forming part of the financial statements
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14. Movements in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Endowment funds					
At cost	1,767	54	-	-	1,821
	<u>1,767</u>	<u>54</u>	<u>-</u>	<u>-</u>	<u>1,821</u>
Restricted funds					
Fabric Fund	54,046	-	(4,186)	(3,839)	46,021
Flower Fund	92	1,012	(985)	-	119
Guild	698	935	(808)	(200)	625
Youth Fund	285	-	-	-	285
Saturday Lunch Club	879	7,004	(7,007)	3,839	4,715
Babies and Toddlers	606	7,418	(3,855)	-	4,169
Pastoral Care	-	1,000	(413)	-	587
	<u>56,606</u>	<u>17,369</u>	<u>(17,254)</u>	<u>(200)</u>	<u>56,521</u>
Restricted funds					
Building's revaluation reserve	90,000	-	-	(10,800)	79,200
Unrestricted funds					
Legacies – Designated	90,109	-	-	-	90,109
Fabric – Designated	20,353	-	-	(20,353)	-
General Fund	38,381	84,037	(104,632)	31,353	49,139
	<u>148,843</u>	<u>84,037</u>	<u>(104,632)</u>	<u>11,000</u>	<u>139,248</u>
Total funds	<u>297,216</u>	<u>101,460</u>	<u>(121,886)</u>	<u>-</u>	<u>276,790</u>

Neilston Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2024

14. (cont'd)	Restated At 1 January 23	Incoming	Outgoing	Transfers	Restated At 31 December 23
	£	£	£	£	£
Endowment funds					
McHaffie/McConnel	1,582	38	-	-	1,620
E Edgar/F McLeod	147	-	-	-	147
	<u>1,729</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>1,767</u>
Restricted funds					
Youth Fund	285				285
Fabric Fund	50,187	3,859	-	-	54,046
Flower Fund	83	1,160	(1,151)	-	92
Guild	777	756	(635)	(200)	698
Saturday Lunch Club	895	12,500	(12,516)	-	879
Babies and Toddlers	339	3,948	(3,681)	-	606
	<u>52,566</u>	<u>22,223</u>	<u>(17,983)</u>	<u>(200)</u>	<u>56,606</u>
Restricted funds					
Building revaluation reserve	90,000	-	-	-	90,000
Unrestricted funds					
Legacies – Designated	85,109	5,000	-	-	90,109
Fabric –Designated	17,166	1,280	(4,093)	6,000	20,353
General Fund	64,135	93,997	(113,950)	(5,800)	38,382
	<u>166,410</u>	<u>100,277</u>	<u>(118,043)</u>	<u>200</u>	<u>148,844</u>
Total funds	<u>310,705</u>	<u>122,538</u>	<u>(136,026)</u>	<u>-</u>	<u>297,217</u>

Neilston Parish Church of Scotland
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14. (cont'd)

Purpose of Endowment Funds

Income from the Endowment Funds is to be used to provide Sunday school teaching materials.

Purpose of Restricted Funds

Fabric Fund: Donations or legacies from private individuals for specific fabric purposes.

Flower Fund: This is a fund to provide flowers for display during services of worship.

Guild Fund: This fund provides monies for guild projects.

Restricted donations represent donations given for particular purposes as defined by the donor.
Property revaluation reserve: This is the figure decided by the Trustees as to the valuation of the church hall. This value will remain until the trustees agree on a new valuation or the hall is sold.

Purposes of Designated Funds

Legacies: The Trustees have set aside funds from unrestricted legacies to be used for future projects.

15. Correction of prior year balances

	2024
Increase asset of organisation cash balances – Note 9	1,065
Write off asset bank balance - Note 9	(348)
Increase in net assets	717
Write off of Investment interest- Note 8	(717)
Total movement in assets/(liabilities)	-

16. Collections for Third Parties

	2024	2023
	£	£
Accord Hospice	85	10
Christian Aid	971	774
Cross Reach	661	579
Erskine	175	-
Poppy Scotland	175	-
Renfrew Burgh Band	170	175
Salvation Army	-	345
Syria Appeal	-	175
	2,237	2,058

Neilston Parish Church of Scotland
Year ended 31 December 2024

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2024 £	2023 £
Credit Balances held at 31 December at cost	<u>4,783</u>	<u>4,647</u>
Market Value of Balances at 31 December	<u>7,002</u>	<u>6,671</u>

REVENUE ACCOUNT

Credit Balance at 31 December	<u>11,470</u>	<u>10,710</u>
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The above balances are noted for information purposes only and do not form part of this financial report.