QUEEN'S PARK GOVANHILL PARISH CHURCH OF SCOTLAND GLASGOW

170 Queens Drive, Glasgow G42 8QZ

REPORT AND ACCOUNTS

Year ended 31st December 2024

Charity Number SC001575

Congregation Number 161073

SORP 2024 Accounts

Trustees' Annual Report Year ended 31st December 2024

The Trustees (Kirk Session) present the annual Report and accounts for Queen's Park Govanhill Parish Church of Scotland for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 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 as per SORP 2019.

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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Club 170 continued serving free food to the homeless and needy people in the community in the Gateway Hall. The foodbank continued to provide food to those unable to afford to buy food basics for themselves and their families.

The Minister and Members of John Ross Memorial Church for the Deaf continued with services in the Gateway Hall twice a month, on the first and third Sundays of the month. During 2024 the congregation of John Ross Memorial joined the congregation of Queen's Park Govanhill to share communion services on three occasions.

	having been appointed In	iterim Moderator	until 31st December 2023 stood	
down,	being appointed	d as Interim Minis	ter from 1st January.	
Following the Kirk Ses	sion vote by secret ballot	t on the proposed	linkage with a view to union with	
Clincarthill as per the	Presbytery Plan which to	ok place on 24th J	July 2024, a congregational meetin	g
was held on the 28th	July where the congregat	tion was informed	of the result of the vote, which wa	ЭS
in favour of the linkag	e leading to union, but ag	gainst accepting th	ne incumbent minister of Clincarth	ill
as minister of the link	ed or united charge. Follo	owing the congreg	ational meeting the	
stood dow	n as Interim Moderator.		was appointed as Interim	
Moderator, on 13th A	ugust 2024.			

Clincarthill Kirk Session informed Glasgow Presbytery that they were not prepared to continue any association with Queen's Park Govanhill unless the incumbent minister was accepted as minister of the united charge and therefore, following QPG session vote they were of the view that the Presbytery Plan as proposed could not be implemented.

The situation was referred to The Presbytery Planning Review Committee who have suggested a number of options. Currently QPG Session is pursuing possible links with Pollokshields as an alternative future which may lead to permission to call a Minister.

continued her secondment to Queen's Park Govanhill 2 days a week to provide additional pastoral support in the absence of a dedicated minister.

Achievements and Performance.

The holiday club took place during school holidays with food, arts and crafts, games and a series of sports coaching taster sessions, funded by Glasgow City Council.

The halls accommodation was well used by many diverse community groups.

The monthly magazine continued to communicate all church information to members and the wider community. Copies continue to be provided either by email or the church website in addition to hard copies being delivered to members who do not have access to the internet or who request them. The congregation formally employs an organist and a halls facilitator/caretaker /cleaner. The talents and time of many members are employed in a variety of ways throughout the year as shown on note 14 of the accounts. Our giving for others benefitting a number of diverse organisations and charities is shown on note 16 of the accounts.

We currently have 14 members who actively participate regularly in worship through scripture reading and leading prayer during Sunday Morning Worship.

Our Fellowship Group meets monthly and organises activities and events to encourage all on a journey of Faith and to build friendship and become involved.

The Nurture Group works to maintain pastoral contact with all members, particularly the unwell or frail.

Our Tech team continues to develop on line ministry through live streaming of services and updating our Facebook page and responding to on line contacts.

Our Musical director continues to develop and widen our repertoire in worship. Recently we have purchased copies of the new supplement God Welcomes All.

Financial Review

Gift Aid claims that could not be submitted due to lack of access to HMRC website in 2023 were submitted in 2024. Claims were submitted for the period from 1st October 2022 to 4th April 2023; 5th April 2023 to 30th September 2023; and from 1st October 2023 to 30th September 2024. Funds were received for all these claims in full during 2024 amounting to £28,260.58 in total.

Following flooding of Basement causing breakdown of boilers and heating system successful insurance claims were made, plus successful application to General Trustees for monies to cover uninsured losses from the consolidated Fabric Fund held by General Trustees on behalf of Queen's Park Govanhill. These funds are the proceeds from the sale of the Govanhill Trinity Building in Daisy Street and The Manse at 32 Queen Mary Drive. The general Trustees deduct 10% of the total for Central funds. After this deduction and contribution from General Trustees to repair costs there is currently some £481,944 in the Consolidated Fabric Fund, as shown in The Appendix to the accounts.

The General Trustees are in the process of devolving responsibility for the management of funds to Presbyteries or individual congregations with the suggestion that they be invested in a Church of Scotland Investment Account. In anticipation of the implementation of the Presbytery Plan leading to permission to call a minister it may be prudent to invest in a deposit account in the event a new Manse may need to be purchased.

Risk Management

Risks to the congregation are financial. Though we have access to funds from the Consolidated Fabric Fund, hold investment Funds with Brooks MacDonald and have received backdated Gift Aid money from HMRC, we will need funds to purchase a New Manse during 2025, will need to cover a potential significant reduction in rental from the Mobile Mast when agreement on a fair rent is made. We also have to take cognisance of the increasing ongoing cost of maintaining our Victorian building with a reducing membership.

The safeguarding of children and vulnerable people is a high priority for the Congregation and a safeguarding coordinator is in place to be a point of contact for any concerns and to ensure all safeguarding matters are properly addressed and legal obligations fulfilled, to which end trustees are currently undergoing safeguarding training as it becomes available and a safeguarding panel has been formed.

A data protection officer is also in post to ensure we conform to all requirements under data protection rules.

Reserves Policy

It is the Trustees' policy to try to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £54,617 of which £7,513 has been designated for the Fabric Fund. In addition, the Church held unrestricted investment funds of £198,249. The Church also held £71,481 of restricted and endowment funds which have been provided for the purposes specified in note 15.

Structure, Governance and Management

The congregation is a registered charity, number SC001575, and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are 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 Glasgow Presbytery.

The Kirk Session is chaired by the minister and meets formally at least five times a year and is responsible for spiritual and temporal affairs within the Church under the Unitary Constitution. Certain responsibilities were delegated to teams and new groups have been formed from March 2022 to carry out different aspects of the church's work including fabric, finance and technology.

Interim Moderators have been appointed pending the implementation of The Glasgow Presbytery Plan which has allocated 2.5 full time ministerial posts to four congregations including Queen's Park Govanhill. The plan having been approved by the Faith and Nurture Forum of the Church of Scotland is yet to be fully implemented, and is currently under review by the implementation and review committees of Glasgow Presbytery and therefore we are unable to proceed with finding a new minister to lead the congregation. The Current Interim Moderator is

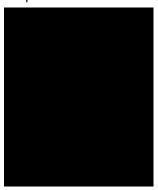
Reference and Administrative Information

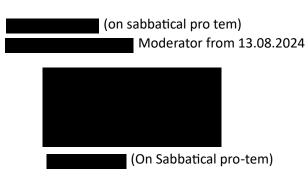
Charity Number SC001575

Congregation Number 161073

Trustees

The following were trustees (members of The Kirk Session) during the year and up to the date of this report.





Interim Moderator until 12.08.2024

Principal Office Bearers

Minister: , Interim Moderator

Interim Moderator. (wef 13/08/2024)

Session Clerk:

Church Treasurer:

Principal Office

170 Queen's Drive Glasgow G42 8QZ

Independent Examiner



Bankers

Bank of Scotland PLC, 464 Victoria Road Glasgow G42 8PB

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 shows a true and fair view of the state of affairs of the charity and of the incoming resources and applications 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 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 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 of their behalf.

, Session Clerk

Date: 2nd April 2025

Independent Examiner's Report

to the Trustees of Queen's Park Govanhill Parish Church

for the 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 8 to 19.

Respective Responsibilities of the Trustees and independent 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 the 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 our 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, or
- 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Date: 5th April 2025

Queen's Park Govanhill Parish Chu	rch of Scotland								
Statement of Financial Activities									
Year ended 31st December 2024	Note	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds		Funds	Funds	Funds	
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
Income and endowment from:									
Donations and legacies	1	73,502	0	0	73,502	107,187	0	0	107,187
Charitable activities	2	300	40,237	0	40,537	350	34,480	0	34,830
Other trading activities	3	41,936	0	0	41,936	41,713	0	0	41,713
Investments	4	5,066	0	0	5,066	3,995	0	0	3,995
Insurance Claim		33,688			33,688				0
Other	5	22,826			22,826	33,964	0	0	33,964
T. 11		177.217	40.227		217.552	107.200	24.400		221 (00
Total income		177,317	40,237	0	217,553	187,208	34,480	0	221,688
Expenditure on:									
Raising funds	6	0	0	0	0	0	0	0	0
Charitable activities	6	178,966	44,162	15,000	238,127	141,823	36,092	15,000	192,915
Other					0				0
		178,966	44,162	15,000	238,127	141,823	36,092	15,000	192,915
Net income (expenditure) before gains									
and losses on investments		(1,649)	(3,925)	(15,000)	(20,574)	45,385	(1,612)	(15,000)	28,773
and losses on investments		(1,049)	(3,923)	(13,000)	(20,374)	43,363	(1,012)	(13,000)	20,773
Net gains / (losses) on investments	10	5,678			5,678	3,933			3,933
Net income / (expenditure)		4,029	(3,925)	(15,000)	(14,896)	49,318	(1,612)	(15,000)	32,706
Net income / (expenditure)		4,029	(3,923)	(13,000)	(14,090)	49,516	(1,012)	(13,000)	32,700
Transfers between funds	15	(41,275)	41,275		0		0		0
Net movement in funds		(37,247)	37,350	(15,000)	(14,896)	49,318	(1,612)	(15,000)	32,706
Reconciliation of funds:									
Total funds brought forward		290,112	34,131	743,285	1,067,528	240,794	35,743	758,285	1,034,822
Total funds carried forward		252,865	71,481	728,285	1,052,632	290,112	34,131	743,285	1,067,528
Total funds Callied foliward		232,603	/1,481	120,283	1,032,032	290,112	34,131	143,483	1,007,328
				8					

Balance Sheet	t at 31st I	December 20	24				
				Total	Total		
				Funds	Funds		
				2024	2023		
			<u>Note</u>				
Fixed Assets:							_
Tangible Assets			9	726,170	741,170		
Investments			10	198,249	192,572		
	Total Fixed	l Assets		924,419	933,742		
Current Assets							+
			11	2.020	14.140		
Debtors			11	3,028	14,149		
Cash at bank and	in hand			67,263	87,042		_
Other		Restricted		71,481	34,131		
		Endowment		2,115	2,115		
	Total Curr	ent Assets		143,887	137,436		
Liabilities							
Creditors falling d	lue within o	ne vear	12	15,674	3,650		
	Net curren		12	1,052,632			
				1,032,032	1,067,528		
Creditors falling d han one year	lue after mo	re					-
	Net Assets			1,052,632	1,067,528		
The funds of the o	charity:						-
Endowment Fund	s		15	728,285	743,285		
Restricted income	funds		15	71,481	34,131		
Unrestricted inco	me funds		15	252,866	290,112		
Total charity fun	ds			1,052,632	1,067,528		
The accounts we	re annroved	hy the trustees	on	and signed on	their behalf by:		_
The accounts wel	approved	by the flustees	011	and signed on	then belian by.		
			Sans	on Clerk		Treasur	er
			36881	OII CICIK		Ticasui	01
					9		

Queen's Park Govanhill Paris	h Churc	h of Scotland															
Year ended 31st December 20	24																
Accounting Policies																	
The principal accounting polic	es, whicl	n have been a	pplied consist	tently in t	he current	and pre	ceding yea	r in deal	ing with i	items wh	ch are co	nsider	ed materia	l to t	he accou	nts, are	set out bel
Basis of preparation																	
The financial statements have	neen nrei	vared in acco	rdance with A	ccounting	and Ren	orting by	/ Charities:	Stateme	nt of Rec	ommend	ed Practio	ce ann	icable to c	harit	ies nrena	ring the	ir accounts
accordance with the Financial																	
Reporting Standard applicable			-														
Fund accounting																	
Funds are classified as either re	stricted	funds or unre	stricted funds	s, defined	as follows	. Restric	cted funds	are fund	s subject	t to speci	fic requir	ements	as to thei	r use	which m	ay be d	eclared by
the donor or with their authorit																	
the original capital sum is not r			• •				•								_		
discretion of the trustees in fur					• •										•		
designated as a separate fund.		•													1 1	Ϊĺ	
Incoming resources														Н			
Incoming resources Income is recognised when the	aharity 1	naa antitlama	at to the funds		formanaa	oonditios	na attaaha	1 to the i	tam(a) af	in a a ma 1	ova baar	n mot i	t is probab	olo t	hat tha in	oom o u	ill bo
received and the amount can b			it to the lunus	s, any pen	IOIIIMIICE (COHUILIOI	iis attaciici	1 to the 1	icii(s) oi	IIICOIIIC I	iave deel	1 11161, 1	i is piouai)IC (IIal III e III	COILLE	/III DE
Donated services and facilities																	
Donated professional services		ated facilities	are recognise	d as incor	ne when t	he charit	v has cont	rol over	the item.	anv cond	litions as	sociate	ed with the	e dor	nated item	have b	een met.
the receipt of economic benefit			ŭ				•			•							,
(FRS102) the general volunteer		•	•	•							7						
On receipt, donated profession						basis of	value of tl	ne gift to	the char	itv which	is the an	nount t	he charity	wou	ıld have h	een wil	ing to pay
to obtain services or facilities of								_		•							
					Ť									Н			
Interest receivable		1.1.1.	11 - 1	41	1		1 . 1 . 1 . 1	411			11			Ц		1	. 1.1. 1
Interest on funds held on depo	SIT IS INC	uaea wnen r	eceivable and	tne amoui	nt can be i	measured	i reliably b	y the ch	arity; this	s is norm	ally upon	noting	cation of th	ne in	terest pai	a or pay	able by
the bank.														Н			
Fixed Assets																	
The charity has the right to occ			•					•								ustees.	
and the Manse, vested in local	trustees	No consider	ation is payab	le for the	use of the	se asset	s. Premises	at Dais	y St have	not been	incorpo	rated i	n Balance	Shee	et.		
Expenditure incurred on the re							•						•				
All tangible fixed assets costin	•						-			_	_		oses, are	capi	talised. D	eprecia)	tion is
provided on a straight-line bas		e off the cost	or initial value	e, less resi	idual valu	e, of tang	gible fixed	assets ov	ver their e	estimated	useful li	ves.		Ш			
Fixtures, fittings and office equ	ipment		10 yea	ars										Ш			
Motor vehicles			5 year	S													
Investments																	
Fixed asset investments are sta						_		•							_	•	
financial year or, if purchased							end of the	year. R	ealised g	ains and	losses re	presen	t the differ	rence	between	the pro	ceeds
on disposal and the market val	ie at the	start of the y	ear or cost if p	urchased	in the year	ır.								Н			
Taxation														Ш			
Queen's Park Govanhill Parish								gislation	and is th	nerefore i	ot subje	ct to ta	xation on	ıts c	haritable a	activitie	s. The
charity is not recognised for V	AT and r	esources exp	ended therefor	re include	irrecovera	able inpu		$\perp \mid \perp$						Н			
							10										

es forming	part of the financial statements								
	ided 31 st December 2024								
ne jem en	and of the control of	Unrestricted	Restricted	Endowment	<u> Fotal</u>	Unrestricted	Restricted	Endowment	<u> Fotal</u>
		Funds	Funds	Funds	10141	Funds	Funds	Funds	10141
		2024	2024	2024	2024	2023	2023	2023	2023
N.4.									
Note		£	£	£	£	£	£	£	£
	Denetions and Lorentin								
1	Donations and Legacies	49,894			40.004	55 246	٥	٥	55 246
	Offerings				49,894	55,346	0	0	55,346
	Tax recovered on gift aid	17,140			17,140	9,149	0	0	9,149
	Legacies	5,350			5,350	39,500	0	0	39,500
	Other (life & Work Income)	1,118		\vdash	1,118	3,193	0	0	3,193
		73,502	0	0	73,502	107,187	0	0	107,187
2	Income from charitable activities								
	Weddings and funerals	300			300	100	0	0	100
	Organisations	0	40,237	0	40,237	250	34,480	0	34,730
		300	40,237	0	40,537	350	34,480	0	34,830
3	Income from other trading activities								
	Rent received	41,936			41,936	41,713	0	0	41,713
		41,936	0	0	41,936	41,713	0	0	41,713
		7.1				,			, ,
4	Investment Income								
	Dividends received	5,066			5,066	3,867	0	0	3,867
	Deposit interest	0			0	128	0	0	128
	Dopost interest	5,066	0	0	5,066	3,995	0	0	3,995
		3,000	0	U	3,000	3,373			3,773
5	Other income								
3						22.064		0	22.066
	Funds from John Ross Memorial	22 (20)			22,600	33,964	0	0	33,964
	Insurance Claim	33,688			33,688				
	Receipts from General Trustees	22,826		 	22,826	0	0	0	0
		56,514			56,514	33,964	0	0	33,964

		of the financial staten	ши							
he :	year ended (31 st December 2024								
te			Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
			2024	2024	2024	2024	2023	2023	2023	2023
			£	£		£	£	£	£	£
	Analysis o	f Expenditure	_	_			_	_	-	-
	Raising Fu	-								
	_	Manager's Fees	0			0	0	0	0	
	Offering Er		0			0	0	0	0	
	V2000	licapes	0	0	0	0	0	0	0	
	Charitable	Activities								
		& Mission Contribution	n 36,859			36,859	51,246	0	0	51,2
	Presbytery		5,501			5,501	3,756	0	0	3,
		Expenses inc Trav / Pho				497	423	0	0	3,
	Council Ta		439			439	3,639	0	0	3,
	Pulpit Supp		3,689			3,689	2,789	0	0	2,
	Locum	ply	0			3,009	6,540	0	0	
		n and One mist	4,989			4,989			0	6,
	Other salar	y costs - Organist - Halls Facilitat (114				12,649	5,150 11,950	0	0	5, 11,
		- Pension Contributi							0	
						600	555	0	•	2
	D1 ' D	- Tax/ Insurance	2,715			2,715	3,120	0	0	3,
		airs & Maintenance	69,072			69,072	14,797	0	0	14,
	Manse Exp		663			663	2,681	0	0	2,
	Heating an		24,354			24,354	18,056	0	0	18,
		rges & Insurance	6,353			6,353	6,256	0	0	6,
		laterials and Laundry	1,653			1,653	1,912	0	0	1,
		lephone and Postage	1,284			1,284	1,157	0		1,
		ationery and Photocop				1,220	575	0	0	
	Organ and		510			510	540	0		
	Equipment		0			0	348	0		
		Organisations	0			0	0	0		
	Other Expe	nses	5,271			5,271	5,373	0		5,
	Outreach		-1			-1	0	0		
	Daisy St Ex	-	0		0	0	239	0		
	-	nt Examiner's Fee	650			650	720	0	0	
	Depreciation				15,000	15,000	0	0		15,
	Restricted	organisations		44,162	\vdash	44,162	0	36,092	0	36,
			178,966	44,162	15,000	238,127	141,823	36,092	15,000	192,
	Total		178,966	44,162	15,000	238,127	141,823	36,092	15,000	192,
					12					

	g part of the financia							_
he year er	nded 31 st December	r 2024						_
	Support costs he	ave not been sens	arately identified as	the trustees consi	der there is only one	charitable activ	zitsz	_
			-		n separately identified		ny.	_
	Therefore suppo	Tr costs relate wil	iony to that activit	y and have not been	i separately identified	4.		_
								_
				2024	2023			
Note				£	£			
11010				*				_
7	Staff costs and n	numbers						_
•		ries and wages		21,140	20.	602		
		al security costs		2,715		120		
		sion Contribution	s	600		555		
	1011			24,455		277		_
				2.,100	24,			-
	The average nur	nher of employees	s during the year w	vas as follows				_
	The average har	noer or employees	s during the year v	2024	2023			
			1	Number	Numbe			
			1	- Turnoci	Tumbe			-
	Ministerial supp	ort		0		0		
	Administration			0		0		
	Music Staff			1		1		
	Premises mainter	nance		1		1		_
	Tremases manifest	idilee		2		2		
	No employee had	d employee benet	fits in excess of £6	0 000 (2023 nil)				
					d Frankish harm	1 4 C . 11		_
					d Fund which bears t and housing and loan			
				-	ear's of service. For the		_	
	minimum stipend	l was ££31,642 an	d the maximum sti	pend (in the fifth an	d subsequent years)	£38,884.		
		*		-	enses incurred totallir	-	•	
8	Gibb, who is a m	ember of the Kirk	Session, received	£4,989 (net) for pro	viding her services as	s organist durii	ig the year.	
	-				any contract or transa	ction entered i	nto by the charity	7
	during the year of	or waived any ren	nuneration or expen	ises.				
	During the year	a total of £12,360	was donated to th	e congregation by t	rustees.			
								4

s forming	g part of the financial statements								
the year e	nded 31 st December 2024								
Note									
9	Tangible Fixed Assets								
,	Taugibic Pixeu Assets		Office						
		Buildings	Equipment	Manse	Total				
	Cost	Dunuings	Equipment	17MIISC	10001				
	At 1st January 2024	750,000	0	231,170	981,170				
	Additions	0		201,170	0				
	Disposals				0				
	At 31st December 2024	750,000	0	231,170	981,170				
	Accumulated Depreciation								
	At 1st January 2024	240,000	0	0	240,000				
	Charge for the year	15,000		O	15,000				
	Eliminated on Disposals	10,000			15,000				
	At 31st December 2024	255,000	0	0	255,000				
	Net Book Value								
	At 31st December 2024	495,000	0	231,170	726,170				
	At 31st December 2023	510,000	0	231,170	741,170				
					,				
	Previously owned assets were sold and us			halls. Trustees'	fair valuation of	these estima	ted at £750,000	in 2007. 2% was	charged in 2024
	New manse purchased in 2017 for £231,17	0. No depreciation cha	rged.						
				14					

		rish Church of S					
		nancial statemen	nts		2024		2023
	nded 31 st Deco				£		£
10	Investment						
		ue at 31st Decer	nber 2023		192,572		188,639
	Further inv						
	Sale of inve				3.50		
		gain / (loss) on			5,678		3,933
	Market vali	ue at 31st Decer	nber 2024		198,249		192,572
	_						
	Investment	ts at cost			105,414		105,414
	The following	ing investments	are held			Gain/(Loss)	
	***	15 1					
	Unrestricte			OD	100 240	5 (77	102 571
	New Mans	Donald Portfoli)	QP QPG	198,248	5,677	192,571
	New Mans	e runa		QPG	198,250	5 677	102 572
					196,230	5,677	192,573
N-4-							
Note 11	Debtors						
11	Deptors				2024		2023
					£		£
					ı ı		r
	Gift Aid Re	fund due			2,528		13,649
			and Bank Interest)		500		500
					3,028		14,149
					2,020		3,5.5
12	Creditors						
					2024		2023
					£		£
	Accruals						
	Baird Trust	Grant - unused	in 2023 & 2024		13,000		3,000
	Other	(independent o	examiner's fee)		650		650
			tstanding donation)	14		
			outstanding dona		2,010		
					15,674		3,650
						15	

		otland				
	g part of the financial statements					
-	nded 31 st December 2024					
Note	A 1 ' CNI / A / A	Б 1				
13	Analysis of Net Assets Amor	ig Funds				
		CI	D	D4-2-4- J	E. J	T-4-1
		General	Designated £	Restricted £	Endowment £	Total £
		£	r	T.	I.	T.
	Fixed Assets				726,170	726,170
	Investments	198,248	1		720,170	198,250
	Current Assets	62,779	7,512	71,481	2,115	143,887
	Current Liabilities	15,674	7,312	/1,401	2,113	15,674
	Net assets at 31st Dec 2024		7,513	71,481	728,285	
	Thei assets at 51st Dec 2024	245,353	1,313	/1,401	120,203	1,052,632
	Analysis of Not Assets Amo	na Funda wasan s	n dad 21 a4 Dagamban	. 2022		
	Analysis of Net Assets Amor	-			En dovement	Total
	_	General £	Designated £	Restricted £	Endowment £	Total £
	_	r	r	T.	r	r
	Fixed Assets	0	0	0	741,170	741,170
	Investments	192,571	1	0	/41,1 /0 0	192,572
	Current Assets		1 15 667	•		
	Current Liabilities	85,523 3,650	15,667 0	34,131	2,115 0	137,436 3,650
	Net assets at 31st Dec 2023	274,444	15,668	34,131	743,285	1,067,528
	Thei assets at 51st Dec 2025	2/4,444	13,000	34,131	143,263	1,007,326
1.4	Volumtoons					
14	Volunteers	4' £41 C1	1 £C41 1.41		64 - 6 41	4 11 4
	In common with all congrega					
	by volunteers who give their					
	life which rely on the contribu	ution of volunte	ers are many and var	ried and much o		
	life which rely on the contribution continue were it not for the continue	ution of volunte ommitment shov	ers are many and var wn. The list below is	ried and much o		
	life which rely on the contribution continue were it not for the continue were it not for the continue were in the same arranging flowers in the same arrangement.	ution of volunte ommitment show ctuary each Sur	ers are many and var wn. The list below is anday	ried and much o		
	life which rely on the contribution continue were it not for the continue which were it not for the continue which were it not for the continue which were it not for the contribution of the contribution which were it not for the contribution which were the contribution which were it not for the contribution which were in the contribution which were it not for the contribution which were in the contribution which we will be contribute	ution of volunte ommitment show ctuary each Sur he morning serv	ers are many and var wn. The list below is nday vice each Sunday	ried and much on the control of the		
	life which rely on the contribution continue were it not for the same of the same of the same which which is a continue which is a	ution of volunte ommitment show ctuary each Sur he morning serv e time as the mo	ers are many and var wn. The list below is inday vice each Sunday orning service each S	ried and much on texhaustive Sunday		
	life which rely on the contribution continue were it not for the same of the same	ution of volunte commitment show ctuary each Sur he morning serv e time as the mo less and rough s	ers are many and var wn. The list below is nday vice each Sunday orning service each S sleepers each Sunda	ried and much on texhaustive Sunday		
	life which rely on the contribution continue were it not for the same of the continue were it not for an area of the same of the same of the continue of the continue which is a same of the continue which is a same of the continue of the continue which is a same of the continue were it not for the same of the continue were it not for the same of the continue were it not for the continue were were were it not for the continue were	ution of volunte ommitment show ctuary each Sur he morning serve time as the modess and rough seed all comers s	ers are many and var wn. The list below is nday vice each Sunday orning service each Sileepers each Sunday hort of food	ried and much on texhaustive Sunday		
	life which rely on the contribution continue were it not for the continue were it not for an arranging flowers in the same of the continue which were also after the same of the continue which were also are continued as a for home of the continue which were also are continued as a formal which were also as a formal which were also as a formal which will be a formal which	ution of volunte ommitment show ctuary each Sur he morning serve time as the modess and rough seed all comers such weekday mo	ers are many and var wn. The list below is inday vice each Sunday orning service each S eleepers each Sunday thort of food	ried and much on texhaustive Sunday		
	life which rely on the contribution continue were it not for the same of the same of the continue were at the continue were at the continue were at the continue were at the continue were it not for the continue were at the same of the continue were it not for the continue were	ution of volunte ommitment show ctuary each Sur he morning serve time as the modess and rough seed all comers such weekday mo for all comers each	ers are many and var wn. The list below is nday vice each Sunday orning service each S eleepers each Sunday hort of food orning	not exhaustive Sunday y afternoon		
	life which rely on the contribution continue were it not for the same of the continue and the	ution of volunte commitment show actuary each Sur he morning serve time as the modess and rough seed all comers such weekday moderning for all comers and morning for all comers and mo	ers are many and var wn. The list below is inday vice each Sunday orning service each S eleepers each Sunday hort of food orning ich Tuesday comers each Thursdo	not exhaustive Sunday y afternoon		
	life which rely on the contribution continue were it not for the continue were it not for an ising a feed after the same of the continue of the continu	ution of volunte ommitment show ctuary each Sur he morning serve time as the modess and rough seed all comers such weekday mo for all comers ear norning for all crun sound and commit sound	ers are many and var wn. The list below is nday vice each Sunday orning service each Sunday hort of food orning uch Tuesday comers each Thursday video for each Sunday	not exhaustive Sunday y afternoon		
	life which rely on the contribution continue were it not for the continue were it not for an arranging tea/coffee after the same of the continue of the continue of the continue weekly lunch for the continue of the cont	ution of volunte commitment show ctuary each Sur he morning serve time as the modess and rough seed all comers such weekday mofor all comers earnorning for all crun sound and duce music for second control of the comers of the commitment	ers are many and var wn. The list below is inday vice each Sunday viring service each S eleepers each Sunday thort of food erning ich Tuesday comers each Thursday video for each Sunday	not exhaustive Sunday y afternoon		
	life which rely on the contribution continue were it not for the continue were in the same of the continue	ution of volunte commitment show ctuary each Sur he morning serve time as the modess and rough seed all comers each weekday moder all comers each orning for all duce music for students of the duce choral singular sound and duce choral singular sound singular so	ers are many and var wn. The list below is inday vice each Sunday orning service each Sunday hort of food rining ich Tuesday comers each Thursdowideo for each Sunday services ging for services	not exhaustive Sunday y afternoon		
	life which rely on the contribution continue were it not for the same of the continue were after the same of the continue	ution of volunte commitment show ctuary each Surfer morning serve time as the modess and rough seed all comers such weekday mofor all comers earnorning for all curun sound and duce music for sudden each summer to the commitment of the commitment	ers are many and var wn. The list below is inday vice each Sunday viring service each S eleepers each Sunday hort of food virning uch Tuesday comers each Thursday video for each Sunday video for each Sunday services ging for services	not exhaustive Sunday y afternoon		
	life which rely on the contribution continue were it not for the continue were in the same of the continue	ution of volunte commitment show ctuary each Sur he morning serve time as the modess and rough seed all comers such weekday moder all comers ear norning for all duce music for suduce choral sindern each summ rownie Pack each summer sound each each summer sound eac	ers are many and var wn. The list below is inday vice each Sunday viring service each Sunday hort of food vining ich Tuesday comers each Thursday video for each Sunday video for each Sunday services ging for services mer	not exhaustive Sunday y afternoon ay Service		

	Managin	o hall lets to acc	commodate many	organisations				
			printing a monthl					
			website for churc	-				
			ng church premis					
	-	•	•	d groups renting the p	ramisas			
				producing accounts	//emises			
				producing accounts ng to data protection	roaniroments			
				through leading in re		2701		
				hildren duringall sch			174	
	O' garrisir	ig means and en	i critatii meni yor er	inaren dar ingan sen	or nortaciya im	oughour me yea	,	
Queen's I	ark Govani	hill Parish Chu	rch of Scotland					
Notes for	ning part of	f the financial st	atements					
for the yea	ar ended 31	st December 20)24					
15		Movement	s in Funds					
				1st January	Incoming	Outgoing		31st December
				2024	Resources	Resources	Trans fers	2024
				£	£	£	£	£
		Endowment	funds					
	QP	Church and H		741,170	0	(15,000)		726,170
		Church and fi	ialis	1,297	0	(15,000)		1,297
	QP QP			818	0	0		818
	QP			743,285	0	(15,000)		728,285
		Daniel da de Gu		743,203	U	(15,000)		120,203
	OD	Restricted fun		1.012	0	0		1.013
	QP		Benevolent Fund	1,012	0	0		1,012
	QP	Club 170	:/TT-1:-1 Cl1-	1,505	573	(1,621)		457
	QP		ion/Holiday Club	1,059	9,316	(10,201)		174
	QP	Flower Fund		1,771	1,160	(968)		1,963
	QP	Fellowship Co	onnection	790	3,855	(4,361)		284
	QP	Lunch Stop		1,771	9,758	(9,296)		2,233
	QP	Hospitality		3,442	2,505	(607)		5,341
	QP	TTM Dath find and		56	0	0		56
	QP QP	Pathfinders Foodbank		763	199	(47)		915
	QP		emorial Church	15,824	7,203 5,666	(11,872) (5,190)	41,275	11,156 41,751
	GT	Development		6,138	0,000	(3,190)	41,273	6,138
	GI	Development	rana	34,131	40,237	(44,162)	41,275	71,481
		Unrestricted	funds	34,131	40,437	(44,102)	71,473	/1,401
		-		15 660	61.570	(60.725)	0	7.512
		Designated Fa		15,668 40,598	61,579 115,737	(69,735)	0	7,513 47,104
			emorial Church		115,/3/	(109,231)		47,104
				41,275		0	(41,275)	100 240
		Investment Fu	unds	192,572	5,678	· ·	0	198,249
		m		290,112	182,994	(178,966)	-41,275	252,866
		Total Funds		1,067,528	223,231	(238,127)	0	1,052,632
						17		
						1/		

15]	Moveme	nts	in Funds	ŝ						
							1st January	Incoming	Outgoing		31st December
							2023	Resources	Resources	Transfers	2023
							£	£	£	£	£
	Ì	Endowmen	ıt fur	ıds							
	QP (Church and	l Hal	ls			756,170	0	(15,000)		741,170
	QP 1	Muriel Hen	ders	on			1,297	0	0		1,297
	QP (George Ker	ıt				818	0	0		818
							758,285	0	(15,000)	0	743,285
	Ì	Restricted	fund	s							_
	QP I	Kirk Sessio	n Be	nevolent	Func	ł	1,012				1,012
	QP (Club 170					1,589	1,468	(1,552)		1,505
	QP S	Summer Mi	ssio	1			741	9,704	(9,386)		1,059
	QP I	Flower Fun	d				2,382	670	(1,281)		1,771
	QP 7	The Guild					112			(112)	0_
	QP 1	Fellowship	Con	nection			709	3,629	(3,548)		790 _
	QP 1	Lunch Stop)				2,477	12,059	(12,796)	30	1,771
	QP (Coffee Club)				355			-355	0_
	QP 1	Hospitality					1,810	2,814	(1,181)		3,442
	QP 7	ГТМ					56				56_
	QP 1	Pathfinders					988	215	(190)	-250	763
	QP 1	Foodbank					16,546	3,922	(6,157)	1,513	15,824
	GT I	Developme	nt Fı	ınd			6,965	0	0	(827)	6,138
							35,743	34,480	(36,092)	0	34,131
	ĺ	Unrestricte	d fu	nds							_
]	Designated	Fab	ric Fund			29,152	3,995	(17,478)	0	15,668
	(General Fu	nd				23,004	141,939	(124,345)	0	40,598
	J	John Ross	Men	orial Chu	rch		0	41,275	0	0	41,275
]	Investment	Fun	ds			188,639	3,933	0	0	192,572
							240,794	191,141	-141,823	0	290,112
		Fotal Fund	S				1,034,822	225,621	(192,915)	0	1,067,528
	Purpose o	f Funds			_						
	Endowment	Funds									
QP	George Kent	Memorial	for P	athfinder	act	ivities.					
QP	Muriel Hend	erson Bequ	iest	is to be us	sed f	or the encourag	ement of music a	mong young po	eople.		
	Designated	Funds									
QP	Fabric Fund	is a fund to	pro	vide for tl	ne m	aintenance of al	l QPG Church pro	operty.			
	Restricted F	unds									
QP						•	or deserving cau				
QP							the homeless an	d rough sleepe	rs.		
QP				•		ssion to children					
QP	Flower Fund	is a fund t	o pro	vide flow	ers f	or display durin	g services of wo	rship.			
								18			

QP	The other funds relate to organisations run in the church		
T	Further Endowment Fund is to effectively decrease stipend costs by increasing the level of endowment income		
T	Development Fund is for the refurbishment of the church and halls		
GT	Grace and Flavour Café raises funds with most of the profits being donated to church funds		
16	Collections for Third Parties	2024	2023
		£	£
	Leprosy Mission	593	439
	Christian Aid	275	
	Chest, heart & Stroke	590	
	CHAS (Children's Hospice, Robin House)	230	
	Tearfund - Toilet twining	494	
	Street Pastors	250	
	Food Bank	25	
	Lodging House Mission		778
	Poppy Scotland		124
	Blytheswood Care		151
	DEC Earthquake Appeal		874
	Red Cross		359
	Glasgow City Mission		311
		2,458	3,036
	APPENDIX		
UNDS H	ELD ON BEHALF OF THE CONGREGATION		
BY THE C	HURCH OF SCOTLAND GENERAL TRUSTEES		
		2024	2023
		£	£
	CAPITAL ACCOUNT	-	
	Credit Balance at 31 December	481,944	227,405
		.02,511	227,100
	Market value of balances at 31 December	481,944	227,405
	Figure value of outdires at 51 December	-101 ₁ 244	221,403
	REVENUE ACCOUNT		
	Credit Balance at 31 December	24,325	4,853
	Clear Daniel at 31 December	27,323	4,033
	TEMPORARY FUNDS		
	Debit Balance at 31 December	0	441
			19