The Church of Scotland Milngavie St Luke's Church

ABSTRACT

OF

RECEIPTS AND PAYMENTS ACCOUNTS At 31 December 2024

Congregation No: 181208

Charity No: SC 003870

Reference and Administrative Information

Charity Name:

St Luke's Church, Milngavie

Charity Registration Number:

SC003870

Congregation Reference No:

181208

Contact Address:



Trustees

See attached sheet with names of Elders and Deacons.

Principal Office-bearers



Independent Examiner



Bankers

Bank of Scotland, 2 Station Road Milngavie Glasgow G62 8AA Milngavie St Luke's Church SC 003870

Independent Examiner's Report to the Trustees of Milngavie St Luke's Church

I report on the accounts of the charity for the year ended 31st December 2024.

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.

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

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 16/03/2025

Milngavie St Luke's Church Receipts and Payments Account Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts	Note					
Donations	3	60,273			60,273	56,088
Legacies		0			0	500
Activites for Generating Funds		233			233	298
Bank & Deposit Interest		0			0	0
Investment Income		737			737	614
Weddings and Funerals		1,500			1,500	870
Rental of Premises		5,665			5,665	3,870
Sale of Assets						
Sale of Investments						
Grants						
Receipts from General Trustees						
Other Receipts						
Total Receipts		68,408			68,408	62,240
Payments						
Running Costs	4	74,752			74,752	73,533
					30 4 1000	7000 \$ 00000
						-
Total Payments		74,752			74,752	73,533
Excess of Income over Expenditure		-6,344			-6,344	-11,293
Less Purchase of Investments		^			0	
Less Fulchase of Investments		0			0	0
						-
Inflow / (Outflow) of cash for the year		-6,344	0	0	-6,344	-11,293
, and the four		0,044			0,014	11,200

Milngavie St Luke's Church Statement of Balances

At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023
<u>Note</u>					
Bank and Deposit Balances Bank & Deposit Balances					
brought forward	23,841			23,841	35,134
Movement in year:					
Inflow / (Outflow) of cash for the year	-6,344			-6,344	-11,293
Bank and Deposit Balances		-	No. Common Commo	- Allendaria de la compansión de la comp	-
Carried Forward	17,497			17,497	23,841
Investments at market value (cost £12,003)	13,582			13,582	13,459
Total cash and market value of investments	31,079			31,079	37,300
Assets					
Gift Aid Receivable	921				862
<u>Liabilities</u> Cost of repair not yet billed					
			2	Name and Address of the Address of t	2

The accounts were approved by the Kirk Session on 12/03/2025.

For and on behalf of the Kirk Session

Session Clerk

Treasurer

Milngavie St Luke's Church Notes to the Accounts

1

Trustee Remuneration and Related Party Transactions
No trustee received any remunearation or reimbursement of expenses during the year No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2 Movement in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers	At 31 Dec 2024
Unrestricted Funds General Fund	23,841 23,841	68,408 68,408	74,752 74,752	0	17,497 17,497
Restricted Funds					
	0	0	0	0	0
Endowment Funds					
	0	0	0	0	0
Total Funds	23,841	68,408	74,752	0	17,497

In addition to the balance held in the bank accounts above, at 31 December 2024 investments with a total value of £13,582 (cost £12,003) were held in the General Fund.

Notes	s to the Accounts	Hanna a dula da al	Destricted	F		
		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
		£	£	£	£	£
3	Analysis of Donations	04/04/40			179 S 109 G 100 S	1000000
	WFO Scheme (non Gift Aid)	6,430			6,430	5,221
	Gift Aid Donations	35,474			35,474	35,278
	Tax Recovered on Gift Aid Donations	9,963			9,963	9,780
	Ordinary Offerings (Open Plate)	4,287			4,287	4,090
	Other Offerings, Donations etc	4,119			4,119	1,719
		60,273			60,273	56,088
4	Analysis of Payments					
	Costs of generating funds					
	Investment Managers's fees					
	Offering Envelopes					
		0			0	0
	Running Costs					
	Giving to Grow Allocation	40,248			40,248	43,898
	Presbytery Dues	335			335	732
	Ministers Expenses	4,733			4,733	5,267
	Sunday School	0			0	C
	Pulpit Supply	600			600	420
	Other Staffing Costs	5,476			5,476	5,472
	Fabric Repairs and Maintenance	5,048			5,048	3,360
	Council Tax	3,676			3,676	3,593
	Heat and Light	8,976			8,976	5,572
	Insurance	2,604			2,604	2,525
	Equipment	764			764	334
	Church office Expenses	27			27	C
	Organ & Music	488			488	538
	Printing Stationery & Postage	662			662	792
	Other Expenses	1,115			1,115	1,030
		74,752			74,752	73,533
	Other Payments					
	Purchase of Assets					
	Purchase of Investments	0			0	0
			0	0	0	

Milngavie St Luke's Church Notes to the Accounts

5 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. 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	Collections for Third Parties	2024	2023
		£	£
	Benevolent Fund	716	843
	Glasgow City Mission	266	333
	Scottish Bible Society (Ukraine)	223	
	Glasgow Street Pastors		145
,	Trussell Trust		188
	TearFund		802
		1,205	2,311

APPENDIX

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

	2024 £	2023 £
CAPITAL ACCOUNT		
Income Fund Units held at 31 December at cost	12,003	12,003
Market Value of Income Fund Units held at 31 December	13,582	13,459

Market value of units at 31 Dec 2024 £11.06 (2023 £10.96)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 ST DECEMBER 2024

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Church was administered in accordance with the terms of the Deed of Constitution of the Free Church of Scotland and changed in 2024 to the Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the Church who are considered to have appropriate gifts and skills. The minister who is Moderator of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session which meets five times a year is responsible for the spiritual affairs within the Church, as well as the finances and property of the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. 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 every parish of Scotland through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

In St Luke's Church Milngavie some of these activities are as follows:

- Services of Worship
- Youth activities within a Sunday Club, Guides, Brownies, Rainbows and the local Boy's Brigade.
- Community activities include being part of the Association of Milngavie Churches, and Friendship House.

The following are some of the significant changes and events which have taken place in the past year:

- The Holy week services for the Milngavie churches, which were hosted by Allander Church.
- The Boys Brigade, Guides, Brownies and Rainbows, continued to grow in numbers and were able to meet in the church halls.
- Clober SU, led by and her Team, meet in the Large Hall at lunchtime on Tuesdays. It is encouraging to note that the Group has been growing in number.
- continues to provide Sunday Club teaching for any children attending on a Sunday Morning.
- continued with his duties as Roll Keeper. also transferred a lot of the Mission Praise hymns used each Sunday to an Excel database.
- The annual attestation of the Church records took place on 7th February 2024 and were generally found to be satisfactory.

THE NAMES OF TRUSTEES



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Kirk Session must prepare financial statements in sufficient

detail to enable the appreciation of transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which on request, must reflect the financial position 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 and the Regulation Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church of Scotland and must take reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the Trustees and signed on their behalf:

SIGNED:

DATE: 12 March 2025



Minister