

ST. MARK'S PARISH CHURCH OF SCOTLAND, GLASGOW

281 Kinfauns Drive, Drumchapel, Glasgow G15 7BD



RECEIPTS AND PAYMENTS ACCOUNTS

FOR 2024

CONGREGATION NO. 160935

SCOTTISH CHARITY NO. SC008954

Reference and Administrative Information

Charity Name: ST. MARK'S PARISH CHURCH OF SCOTLAND, GLASGOW

Charity Registration Number: SC008954

Congregation Reference No: 160935

Contact Address: 195 Maxwell Avenue
Bearsden
Glasgow
G61 1HS

TRUSTEES: PRINCIPAL OFFICE-BEARERS

Minister: [REDACTED]
Session Clerks: [REDACTED]
Church Treasurer: [REDACTED]
Health and Hygiene Coordinator:
Safeguarding Coordinator: [REDACTED]

ELDERS

[REDACTED]

INDEPENDENT EXAMINER

[REDACTED]

BANKERS

Bank of Scotland
42/44 Sylvania Way
Clydebank
G81 3HF

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance 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 is responsible for the spiritual affairs and general running of the church.

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 God'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 of every parish of Scotland through a territorial ministry. It cooperates with other churches in various ecumenical bodies in Scotland and beyond, including being part of the Drumchapel Churches Partnership.

A service of worship is held every **Sunday** at 11am with a children's Sunday club.

Young Women's Group takes place on **Mondays**.

AA Group meets on **Tuesday** evenings.

NHS and Orchard Café on **Wednesdays**.

Knitting Group on **Wednesday** mornings.

Drumhub and FASS (Family Addiction Support Services) on **Thursdays**.

Orchard Café on **Fridays**.

Orchard Café and Parkrun on **Saturday** mornings.

AA on **Saturday** evenings.

Trustees' Annual Report (cont)
Year ended 31 December 2024

Achievements and Performance

At our morning worship services the attendance averages 20 adults. Music is a mix of traditional and modern accompanied digitally or sometimes by organ/piano.

Sunday Club membership varies from week to week but is between 2 to 11.

Financial Review

9 people donate through the Gift Aid Scheme.

24 members are registered under the WFO Scheme.

Our main source of income now is rentals, mainly the NHS.

The Orchard café is open on Saturdays.

Reserves Policy

Any reserves are kept in the Bank Accounts.

Trustees' Annual Report (cont)
Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 2007. 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 25.06.25

Independent Examiner's Report to the Trustees of St. Mark's Parish Church of Scotland, Glasgow

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 7 to 12.

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.

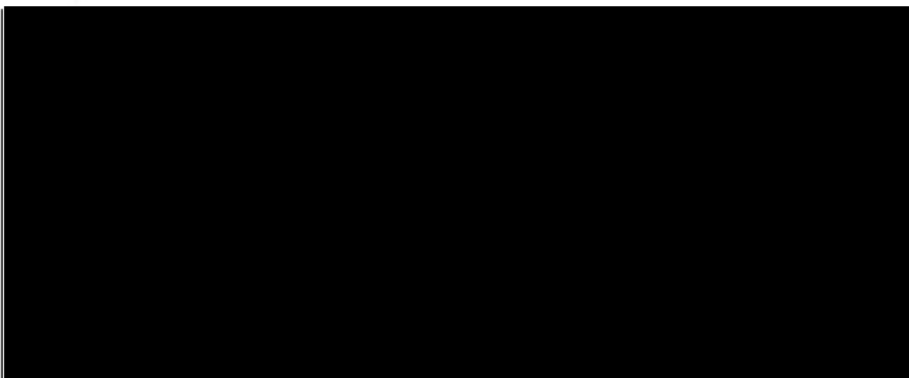
Basis of independent examiner's statement

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



Date: 3/7/2025

St. Mark's Parish Church of Scotland, Glasgow
Receipts and Payments Account
Year ended 31 December 2024

			Unrestricted	Restricted	Endowment	Total	Total
			Funds	Funds	Funds	2024	2023
			2024	2024	2024	2024	2023
<u>Receipts</u>	Note	£	£	£	£	£	£
Donations	3	12,048	96	0	12,144	16,639	
Legacies		0				0	
Activities for Generating Funds		75			75	0	
Bank & Deposit interest		0					
Investment income		0					
Rental of premises		4,230			4,230	6,918	
NHS rental		42,100			42,100	0	
Grants (Repaid)		(9,990)			(9,990)	10,540	
Other Receipts		0			0	0	
			48,463	96	0	48,559	34,097
<i>Assets and investments</i>							
Sale of fixed assets		0				0	
Sale of investments		0				0	
			48,463	96	0	48,559	34,097
Total Receipts							
Payments							
Costs of generating funds	4	140			140	201	
Charitable activities	4	55,642	342		55,994	29,826	
Governance costs	4	0	0		0	0	
Assets and investments	4	0	0		0	0	
			55,792	342		56,134	30,027
Total Payments							
Excess of Receipts over Payments for the year before transfers			-7,329	-246		-7,575	4,070
Transfers						0	0
Excess of Receipts over Payments for the year			-7,329	-246		-7,575	4,070

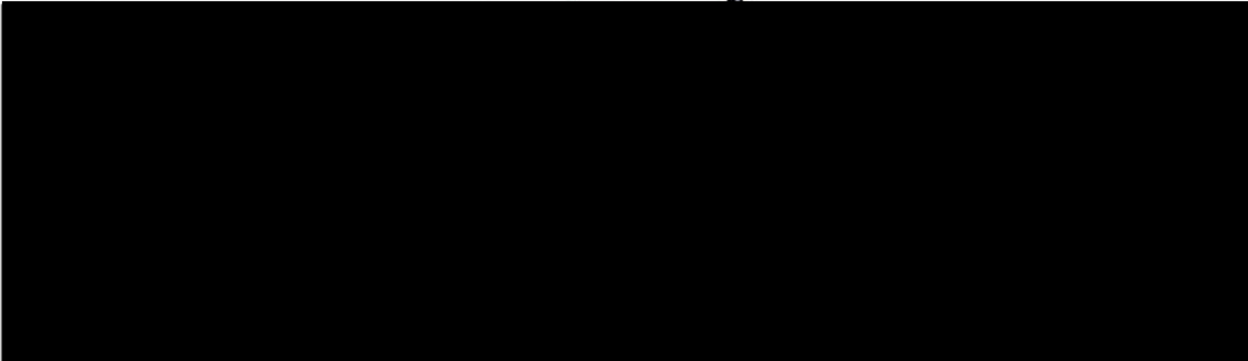
Statement of Balances

At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024	Total 2023 £
Bank & Deposit Balances					
Bank & deposit balances brought forward	9,748	246	0	9,994	5,924
Movement in year:					
Excess of Receipts over Payments for the year	-7,329	-246	0	-7,575	4,070
Bank & deposit balances carried forward	2,419	0	0	2,419	9,994
Investments at market value	0	0	0	0	0
Assets					
Gift Aid Receivable	0	0	0	0	0
Liabilities					
Cost of repair not yet billed	0	0	0	0	0

The accounts were approved by the Kirk Session and Financial Board on **25.06.25**

For and on behalf of the Kirk Session and Financial Board



St. Mark's Parish Church of Scotland, Glasgow

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year one trustee, [REDACTED], had Council Tax, business phone bills and travel expenses paid

2. Movements in Funds

	At 1 Jan 2024 £	Receipts 2024 £	Payments 2024 £	Transfers 2024 £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	192	110	444	142	0
General Fund	9,555	48,353	55,348	(142)	2,418
	<u>9,747</u>	<u>48,463</u>	<u>55,792</u>	<u>0</u>	<u>2,418</u>
Restricted funds					
Flower Fund	0	0	0	0	0
Knitting Club	246	96	342	0	0
	<u>246</u>	<u>96</u>	<u>342</u>	<u>0</u>	<u>0</u>
Total funds					
	<u>9,993</u>	<u>48,559</u>	<u>56,134</u>	<u>0</u>	<u>2,418</u>

Purposes of Designated Funds

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

Purposes of Restricted Funds

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

Knitting Club: This is a fund to maintain a social group interested in knitting.

St. Mark's Parish Church of Scotland, Glasgow
Notes forming part of the Accounts
for the year ended 31st December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	2,263			2,263	3,487
Gift Aid Donations	4,810			4,810	7,409
Tax Recovered on Gift Aid Donations	3,001			3,001	3,076
Ordinary Offerings (Open Plate)	1,706			1,706	2,028
Other Offerings, Donations etc	268	96		364	639
	12,048	96		12,144	16,639
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees					
Offering envelopes	140			140	201
	140	0	0	140	201
Charitable activities					
Ministries & Mission allocation	2,944			2,944	1,468
Presbytery dues	374			374	168
Capital Spend	1,922			1,922	5,000
Minister's expenses	3,545			3,545	3,199
Council Tax	2,631			2,631	2,571
Pulpit supply	0			0	150
Other staffing costs	5,366			5,366	4,134
Fabric repairs & maintenance	20,986			20,986	4,010
Heat and light	13,130			13,130	4,479
Insurance	2,808			2,808	2,400
Church office expenses	773			773	1,560
Other expenses	1,173	342		1,515	687
	55,652	342		55,994	29,826
Governance costs					
Independent examiner's fees	0	0	0		
	0	0	0		
Assets and investments					
Purchase of assets	0	0	0		
Purchase of investments	0	0	0		
	0	0	0		
Total	55,348	342		56,134	30,027

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.

	2024	2023
	£	£
	38,884	37,032

6. Collections for Third Parties

Lodging House Mission	109	80
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	109	80
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7 Orchard Café

Opening balance brought forward	1,836
Income	1,472
	<u>3,308</u>
Expenditure	1,194
Balance	2,114

8. Children's Group

Opening balance	881
Expenditure	<u>859</u>
Balance	22

In accordance with recent reporting developments, details of the Orchard Café and Children's Group should now be included as a note within the accounts.

APPENDIX

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

No funds are held by the Church of Scotland Trustees on our behalf, but they do hold the title to the Church.