

Treasurer's Report

Financial Statement to 31st January 2025

The financial statement up to the end of January is attached.

It is far too early to draw any conclusions about the financial position. However, for the record, the General Fund had a deficit of £3,149 at the end of January.

There have been no tax reclaims on Gift Aid as yet because claims were made up to as close to the end of 2024 as possible to include the income in the 2024 accounts.

Expenditure is fairly routine to date, the major cost being the first month of the standing order to the Church of Scotland for Giving to Grow (£6,751). Building costs are monthly payments for insurance (£772) and cleaning (£370). Church Office Expenses are mainly a quarterly payment for payroll administration (£155) and an annual software maintenance fee (£355). Hospitality (£294) is the net cost of the Hogmanay party. As predicted, energy costs are likely to be a significant factor in expenditure this year. The bills for December for electricity was £569 and gas was £1,692 (both based on estimated usage). The bills for January, which were paid in February and based on actual readings) were £633 for electricity and £724 for gas.

The Building Fund balance increased by £3,928 in January, mainly because of the insurance receipt of £6,150 for the claim relating to the rose window. Expenditure of £1,937 was incurred for work on emergency lighting.

The Young People & Families fund income and expenditure were as expected.

2024 Accounts

I am scheduled to meet with the Independent Examiner on Monday 3rd March to complete the examination of the accounts and to sign the Independent Examiner's Report. Assuming that there are no issues arising, elders will be asked to note that the independent examination process has been completed and that the accounts will be passed to Presbytery for attestation.

Treasurer / Deputy Treasurer

I am very grateful to Jen Troup for agreeing to take up the role of Deputy Treasurer. Work is ongoing to split the finance work between us. Trustees will continue to be updated on the roles and responsibilities for finance of the Treasurer team, the Finance team and trustees.

Les Moore

25th February 2025

Chryston Church of Scotland
Financial Statement to 31st January 2025

General Fund

Receipts

	Year to Date
Offerings	8,586.00
Tax recovered on Gift Aid	-
Other	-
Donations	8,586.00
Legacies	-
Bank & Deposit Interest	-
Investment Income	-
Weddings and funerals	-
Other Income	-
Total Receipts	8,586.00

Payments

Offering envelopes	-
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Cost of Generating Funds

Giving to Grow Allocation	6,751.08	-
Presbytery Dues	-	
Minister's Expenses	129.44	
Pulpit Supply	-	
Building Costs	1,142.36	
Council Tax	294.00	
Heat, Light and Water	2,260.83	
Church Office Expenses	594.92	
Music and Worship	167.99	
Audio Visual	73.15	
Hospitality	294.14	
Outreach and Discipleship	27.20	
Other Expenditure	-	

Charitable Activities	11,735.11
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Purchase of Assets	
Multi Media Equipment	
Other Equipment	-

Other Payments	-
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Total Payments	11,735.11
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Excess of Payments over Receipts	(3,149.11)
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Balance at start	65,218.15
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Current balance	62,069.04
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	(3,149.11)
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	Building Fund
Balance at start of year	33,235.84
Current balance	37,164.04
Excess of Receipts over Payments	3,928.20

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	YPFW Local Mission Fund
Donations	1,396.16
Tax recovered on Gift Aid	-
Church House Rental	550.00
	1,946.16
Gross Salary	2,541.67
NIC & Pension	127.08
Travel	76.50
Training	-
Equipment	-
Events and Other Expenses	-
	2,745.25
Excess of Payments over Receipts	(799.09)
Balance at start of year	6,521.79
Current balance	5,722.70
	(799.09)

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Transfer Account - Salary payovers due	
HMRC	404.53
Pension	188.08
	592.61

Total Funds	105,548.39
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Buildings Costs *	
Fabric Repairs & Maintenance	-
Cleaning	370.08
Insurance	772.28
	1,142.36
Heat, Light and Water **	
Gas	1,691.98
Electricity	568.85
Water	-
	2,260.83