



The Church of Scotland

2024 Income Base Self-Assessment (Schedule of Financial Statistics)

In a change, moving towards a process of self-assessment, the Schedule of Financial Statistics will be used to support the preparation of the Income Base for the 2026 Giving to Grow requirement. We require data from **FINAL ACCOUNTS** for the year ended **31 December 2024**.

Giving to Grow contributions are calculated from data in annual congregational accounts together with collected information from the Consolidated Fabric, Glebe, Stipend and Other Endowment funds.

Please include income which is given to congregational funds without restriction; income that is recorded in the general fund of a congregation's SORP/Receipts and Payments accounts.

By 31st March 2025 and using 2024 FINAL ACCOUNTS please complete the form at the following link:

<https://cos.churchofscotland.org.uk/about-us/stewardship-finance-and-trusts/schedule-of-financial-statistics/>

If you do not have internet access please complete the attached form and return it by the deadline to:

The Stewardship and Finance Department, The Church of Scotland, 121 George Street, Edinburgh, EH2 4YN (reference the envelope 2024 Income Base Self-assessment).

Insert your congregation name, number and contact details at the relevant section and complete the form as follows:

PART A: OFFERINGS

1. Include the total of all offerings and contributions from members and adherents.
The total should include offerings given by gift aid, weekly freewill offering scheme, open plate, online donations, payroll giving, other donations etc.
2. Enter tax recovered on Gift Aid donations including Gift Aid Small Donations (GASDS).

PART B: OTHER REGULAR INCOME

3. Include hall/room letting income and contributions to heat and light, fabric wear and tear from outside agencies and community organisations e.g. income from playgroups, fitness classes etc.
Do not include manse, flat, shop, garage, car-park, glebe or telecommunications rent received (see note 4).
Income from weddings and funerals should not be included here (see note 6).
4. Include rental income. This includes rent for a locally held manse, for a flat, shop, garage, car-park etc. Local glebe income and local income from telecommunication masts. Expenses incurred **wholly** in the provision of income generation should be deducted.
(Please do not include income received by the General Trustees)
5. Include donations to general funds received from **all** congregational organisations, including uniformed organisations, which are not for the use of church premises.
6. Include all income from weddings and funerals.



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7. The net proceeds of fund-raising events such as sales of work, concerts, etc. should be included here if they are a regular method of raising general congregational income.
8. Include café/charity shop income in the first box and café/charity shop expenditure in the second box.
9. Include all income (dividends and interest) from investments held for General Congregational Purposes. **Please do not include Consolidated Fabric Fund dividend income or Consolidated Stiped Fund income which are held by the General Trustees.**
10. Include all interest from short term deposits and current accounts held for General Congregational Purposes, e.g. from the Church of Scotland Investors Trust Deposit Fund, bank term deposits, bank and building society accounts.
11. Include all income (unrestricted and restricted) received for **general fabric** purposes. This does not include fund raising for specific capital works e.g. roof repairs.
12. Include all income (unrestricted and restricted) which is restricted for organ maintenance.
13. Include the total amount of any other income which is available for the normal purposes of a parish church.

PART C: TOTAL INCOME AND EXPENDITURE

14. In the boxes provided include total income/receipts as stated in the accounts split between restricted and unrestricted funds. Please allocate endowment funds to the restricted total. The totals should include all income even if it has not been included in sections A and B. It is required for exception reporting and information purpose only.
15. In the boxes provided include total payments/expenditure as stated in the accounts split between restricted and unrestricted funds. Please allocate endowment funds to the restricted income total.
16. In the boxes provided include total funds as stated in the accounts split between restricted and unrestricted funds. Please allocate endowment funds to the restricted income total.

THE FOR INFORMATION ONLY SECTION:

Please enter the total value of legacies received and all other grant income received. Use the boxes below to provide details of the exceptional income and who provided the grant and for what purpose.

PLEASE NOTE THE FOLLOWING ITEMS DO NOT REQUIRE TO BE INCLUDED IN SECTIONS A AND B:

- Transfers to the congregation's general fund from other accounts, e.g. from fabric/reserve
- Proceeds from the sale of investments or property.
- Contributions by one linked congregation to another for reimbursement of mutual ministerial expenditure.
- Glebe rents or stipend endowment income.
- Grants, loans or fabric monies received from the Church of Scotland General Trustees.
- Refunds of expenditure, e.g. insurance claims, utility refunds, Life & Work sales/surplus etc



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Please complete the information below and provide the details of your Congregation's income (INCLUDED IN THE FINAL ACCOUNTS) for the year ended 31st December 2024.

Congregation Number: -----

Congregation Name: -----

E-mail Contact: -----

Note No.

PART A: OFFERINGS

- 1 Offerings -----
(Gift Aid, WFO, Open Plate,
Gift Days, Other Donations, etc.)
- 2 Tax recovered on Gift Aid Donations -----

TOTAL A

PART B: OTHER REGULAR INCOME

- 3 Income from outside agencies for use of premises -----
(hall lets)
- 4 Income from rental of external properties -----
(rent received from manse, flat, shop etc)
- 5 Contributions from Congregational Organisations -----
- 6 Income from Weddings and Funerals -----
- 7 Income from fund raising events -----
- 8 Café/Shop -----
Café/Shop Income: -----

Café/Shop Expenditure: (-----)
- 9 Dividend and interest from investments -----
- 10 Interest from deposit/current accounts -----
- 11 Fabric Income -----
- 12 Organ Income -----



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13 Total of any other items of Regular Income
(please detail below any large items)

.....
TOTAL B

£.....
.....

TOTAL ASSESSABLE INCOME

TOTAL A + B

PART C: TOTAL INCOME AND EXPENDITURE

14 Total Receipts/Income

Unrestricted (Designated)	Restricted	Total

15 Total Payments/Expenditure

Unrestricted (Designated)	Restricted	Total

16 Total Funds (Reserves)

Unrestricted (Designated)	Restricted	Total

For Information only

Total value of Legacies

Grant Income

Please provide the details (funder and amount) of grant income below:
