

Strathaven: Trinity Parish Church of Scotland

Statement of Accounts for the year ended
31st December 2024



Congregation No: 171167

Scottish Charity No: SCO01020

Strathaven: Trinity Parish Church of Scotland

Trustees' Report

Year ended 31 December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in page 13 of 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 published on 16 July 2014.

Objectives and Activities

Strathaven Trinity Parish Church has a Presbyterian form of government and operates under the Unitary Constitution. This means that the Kirk Session has ultimate responsibility for policy and administration. It is chaired by a Moderator, who is the minister. The Minister, together with the active elders, comprise the Church Trustees, who are governed by charity legislation.

At the point of our union, members of all four Kirk Session automatically became members of Trinity Kirk Session. This created a large session in excess of 100 members. Being a member of the Kirk Session has responsibilities particularly in relation to charity law and good governance, with the General Assembly of 2007 approving a statement that the charity trustees of a congregation comprise the parish minister and elders who sit on the Kirk Session.

All Kirk Sessions have a duty to review their membership to ensure good governance. In response, Trinity Kirk Session has agreed to follow the Principal Clerk's advice that elders' names should be entered on one or other of two lists: (1) elders who are members of the Kirk Session (as Trustees) and (2) elders who are not members of the Kirk Session. This latter category can include those who have retired, and those who, perhaps for work or family reasons, wished to take some time out. Those on this second list would continue to be elders of the Church of Scotland and be involved in the pastoral visits and other similar duties.

At the end of 2022, after various meetings and correspondence with elders, the Kirk Session agreed to reduce the number comprising the Kirk Session as trustees to twenty five. All elders who volunteered to continue as Trustees were appointed. This will be reviewed each year.

We are required by church law to address stewardship each year. It was decided that now is not the right time for a stewardship campaign and continual encouragement is given to members to review their giving to the church. We continue to encourage members to give by standing order and are heartened by their response. As is noted elsewhere our finances have remained strong and we are grateful to everyone who supports the work of the church so faithfully.

Our thanks are due to everyone who has contributed to the work of the church over the year and, in particular, to David and Sheila for administering our finances so effectively.

Even although we have come through restrictions on building works, the on-going maintenance of our buildings continues. Thank you to all involved in caring for our properties so that they remain in such good condition – much of the work is unseen but essential and appreciated.

Presbytery's Mission Plan was approved in April 2024 and we like our neighbouring church, Avendale and Drumclog were disappointed with the outcome. Glassford Church is scheduled to close in June 2026 and Chapelon will be reviewed in June 2027. The ministerial allocation is 0.75. We await the result of our appeal.

As we moved through 2024, it has been encouraging to see the congregation continue to grow with attendance of around three hundred every week.

Our ability to live-stream has gone from strength to strength. It is now an established part of our worship activities and we have a regular viewing figure of around 100. Our website continues to be updated weekly and we are indebted to Donald Cunningham for his sterling work in ensuring that this done.

Reaching out to our parish and beyond continues to be a priority for Trinity. We contribute to several charities throughout the year and support the Loaves and Fishes food bank with collection points every week. We set up a warm space as part of our response to the cost of living crisis and are now offering soup on Tuesdays in the warmth of our halls. We are delighted to have maintained our relationship with the East Kilbride Citizen's Advice Bureau who use our premises on a Tuesday to offer confidential advice to anyone in the community. The Strathaven Memory Club which was started and

staffed by members of Trinity has been growing and now meets every second Wednesday. This has proved a very successful and necessary venture for many families

The Memory Club intends to introduce a new venture in the Spring, working with Heart for Art, a Crossreach initiative. A huge thanks must go to Lynda Horn and her volunteers who not only give of their valuable time but have secured the necessary funding to allow this wonderful venture to go ahead.

Strathaven Trinity has a whole range of organisations and groups who utilise our premises. We give thanks for the success and popularity of our Guild, Boys Brigade, Girls Brigade, Sunday Schools, ladies keep fit, ladies badminton, men's group and drama groups. In addition, our halls (particularly in Strathaven) are virtually at full capacity as we seek to welcome the community into our premises which is very much a missional activity.

We are indebted to the work of our minister, [REDACTED] who guides us, teaches us and ensures that we are able to conduct services in each of our three buildings. In May, at the General Assembly, many of us attended to witness the installation of [REDACTED] as Moderator of the General Assembly of the Church of Scotland. This was a very special day for [REDACTED] and all of us who attended. We have all enjoyed following his journey through many activities in many countries. In his absence we have been blessed with the support of [REDACTED] Interim Moderator, [REDACTED] and, of course, our Worship Leaders [REDACTED] and [REDACTED]

As well as being our Interim Moderator, [REDACTED] as Pastoral Assistant, has continued his pastoral visits which are always appreciated and valued.

We were also blessed when [REDACTED] returned to us in September and were pleased to attend his ordination in December.

We were very saddened that two of our elders, [REDACTED] and [REDACTED] died during the year. We give thanks for their many years of service to Strathaven Trinity and to the Church of Scotland.

[REDACTED], our children, youth and family worker has established many activities over the past year. Messy Church is a monthly event, now in Chapelton, and is for all ages to enjoy worship in a different (and, yes, sometimes messy way). She has also established toddler groups in Chapelton and Strathaven which have proved very popular and an after-school club in Glassford. In addition, [REDACTED] has now completed her training as a Worship Leader and leads us in worship when required.

Our chaplaincy connection with the five local schools in our parish continues to develop and we recognise increasing use of our premises by the schools. School assemblies are now regular activities, and our annual Bubblegum and Fluff activity (for older primary pupils), which helps to explain what the season of Christmas is all about, involved all of our primary schools.

The Bigger Picture, for academy pupils in the church hall at Strathaven, is well established and has between 30 and 80 young folk coming into the hall on a Monday and Friday for hot chocolate and a cheese toastie. The Bigger Picture started when the school was decanted to East Kilbride during the rebuild, some sixteen years ago, with the minister taking flasks of hot chocolate every week for the pupils. This has been a huge success and has proved very popular with a large section of the young people in our community. Special thanks to the team of helpers, especially Cillia for coordinating so much!

Throughout the year, and particularly so at Easter, Harvest, Remembrance and Christmas, the churches were decorated for the season. Thank you to everyone who decorated our buildings both inside and out. We must also thank the flower teams who organise the flowers in the church and their distribution thereafter.

Risk Management

The continued and ongoing work of the charity, both in supporting the ministries and mission of the Church of Scotland nationally and at local level, is dependent on a continuing level of donations and an active membership. While continuing to communicate the various financial requirements of the different aspects of the charity's work, including an appropriate focus on 'stewardship', new members are encouraged and welcomed. The work of the charity may be adversely impacted by the Presbytery Mission Plan with the reductions in ministries and buildings in our area, with a Presbytery proposal to close Glassford in 2026 and review Chapelton in 2027.

This we are keeping under constant review.

Our churches and organisations encompass all ages; therefore, our activities are undertaken within the Church of Scotland recommended safeguarding policies.

A major incident which would result in the temporary loss of properties may have an impact on aspects of our activities, albeit the financial impact of such loss is mitigated by the large percentage of direct giving (as evidenced during the Covid Pandemic).

A further risk is the upkeep of our buildings, for which we regularly review and undertake preventative maintenance. Keeping our Churches, Halls and Manse in good condition is always at the forefront of the Trustees' minds. Over the

course of the year any property issues have been dealt with in a proactive manner under the guidance of our fabric and property committees.

Investments

Investment income increased to £16,629 (from £14,403 in 2023). This is used to fund the general running of the church. The investment balance increased by £58,221 after an increase in 2023 of £45,797.

Investment objectives and performance against those objectives

Our investments (all with Church of Scotland Investors Trust) are held for two main purposes:

- 1) To provide income from capital not required for expenditure in the immediate future.
- 2) To grow the capital balance to offset inflationary increase

On 1) the performance has held up well, and we are happy with the level of income provided, being higher than 2023

On 2) Investment balance increase of £58,221 was well received after the 2023 increase and 2022 decrease, we appreciate the difficult market conditions and trust the Church of Scotland Investors Trust are working to the best possible results for congregations.

Financial Results

The financial results have been prepared on an accruals basis, which is consistent with the 2023 accounts.

2024 income has shown no increase in unrestricted income- mostly driven by decreased hall lets offset partly by the increase in investment income.

Expenditure has increased from 2023 mostly related to increase in utilities and repair costs as well as general inflation. Expenses have increased 9%.

Fabric costs are up to £48,660 from £39,797. This Fabric costs over the three buildings are up to £48,660 from £39,797. This includes a new control board and rewiring of fire alarm in the Strathaven Building.

Investment valuation has shown an unrealised gain of £58,221 after the unrealised gain of £45,797 last year.

The principal source of income to the Church is donations from its members. During the year, total income amounted to £179,021 of which £10,080 was in respect of designated funds (this was all church organisations income).

A comparison highlighting the main movements is detailed on page 15.

Offerings have decreased by 2% from the previous year (£116,554 down from £118,706, they are still far short of the 2019 value of £134,569 as a result of the Covid crisis).

A strong control of expenditure exists within the Church and it is essential that we maintain this policy while still investing in our fabric. A detailed breakdown of costs is shown on page 16.

Ministries & Mission Contribution was paid in full by Standing Order.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees policy to hold minimum reserves of approximately three months expenditure including designated funds. At the year end the Church held unrestricted funds of £579,771 £25,000 of Endowment Funds and £263,879 of Designated funds which have been provided for the purposes specified in Note 11. At 31 December 2024 the Church held no restricted funds as shown in Note 11.

Structure, Governance and Management

Strathaven Trinity Parish Church has a Presbyterian form of government and operates under the Unitary Constitution. This means that the Kirk Session has ultimate responsibility for policy and administration. It is chaired by a Moderator, who is the minister. 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, together with 24 active elders, comprise the Church Trustees, who are governed by charity legislation.

At the end of 2022, after various meetings and correspondence with elders, the Kirk Session agreed to reduce the number comprising the Kirk Session as trustees to twenty five. All elders who volunteered to continue as Trustees were appointed. This will be reviewed each year.

The Kirk Session is served by a Session Clerk and three depute clerks who act together with the Minister, Roll Keeper, Presbytery Elder, Treasurer (and depute), Fabric Co-ordinator and the conveners of the standing committees as a Business Committee. While the Kirk Session determines policy, committees have been appointed to implement these policies and report back at least three times annually. These committees and their remits are as follows:

BUSINESS COMMITTEE

- To coordinate the business of the Kirk Session and ensure that the decisions of the Kirk Session are implemented;
- To coordinate the work of the committees;
- To act on behalf of the Kirk Session outwith the normal Session meeting schedule (and where it is impracticable to call a Session meeting) and report to the next Session meeting for homologation.

FINANCE COMMITTEE

- Overseeing the Church's finances (income, expenditure, gift aid, budgets, forecasts for the Kirk Session)
- Regular reporting;
- Preparing the accounts for the Annual Report in good time;
- Notifying the Kirk Session of any changes to payments due to central Church and Presbytery;
- Assisting any Group in the development of their own budgets, providing regular updates of expenditure;
- Seeking ways to fund special projects either from within the Church or from outside sources;
- Contracts and Salary for employment;
- Playing a lead role in the on-going development of financial stewardship within the congregation;
- Keeping the congregation informed about our Christian giving and spending within Trinity Church of Scotland and the wider Church;
- Taking advice from national advisors when necessary.

FABRIC COMMITTEE

- Developing a costed programme of maintenance and renewal of the Church fabric or Asset Management Plan (AMP) based on regular Health and Safety and property condition inspections;
- To present to the Kirk Session items of significant expenditure (in excess of £1,000) or proposals for non-essential works intended to improve or enhance church properties for approval;
- Giving authority for emergency repairs;
- Ensuring routine maintenance works are appropriately prioritised and executed in accordance with the approved programme or AMP;
- Authorising property works within the agreed annual budget figures;
- Liaison with the Finance Group over budgeting and timing of works;
- Liaison with Presbytery, where necessary, regarding property matters;
- Liaison with hall letting conveners regarding work which may affect hall usage;
- Ensuring that all buildings and church grounds comply with appropriate legislation;
- Updating the property registers to be presented to the Kirk Session before the annual attestation of Records.

YOUNG CHURCH COMMITTEE

- The remit of the Young Church Committee is to coordinate participation, involvement and fellowship for the children and young people of the congregation and parish.

WORSHIP/PASTORAL CARE COMMITTEE

- Supporting and enabling worship within the congregation at the three places of worship;
- Encouraging participation in worship services by church members and arranging training to enable that participation;
- Assist with the pastoral care of the congregation by visiting members at home, in care homes and, where appropriate, those in hospital;
- To liaise with District Elders as appropriate.

We are required by the General Assembly to address stewardship each year. It was decided that now is not the right time for a stewardship campaign and continual encouragement is given to members to review their

giving to the church. The effect of this is seen in the large numbers who now give by standing order and electronically. We have now resumed collecting an offering during worship. As is noted elsewhere our finances have remained strong and we are grateful to everyone who supports the work of the church so faithfully.

Trustees

[REDACTED] ([REDACTED] taking his place while he is Moderator of the Church of Scotland for the year)

Name	Ordination Year
[REDACTED]	1968
[REDACTED]	1982
[REDACTED]	1985
[REDACTED]	1987
[REDACTED]	1990
[REDACTED]	1991
[REDACTED]	1994
[REDACTED]	1994
[REDACTED]	2000
[REDACTED]	2001
[REDACTED]	2001
[REDACTED]	2003
[REDACTED]	2005
[REDACTED]	2006
[REDACTED]	2006
[REDACTED]	2010
[REDACTED]	2012
[REDACTED]	2012
[REDACTED]	2017
[REDACTED]	2018
[REDACTED]	2018
[REDACTED]	2018
[REDACTED]	2018
[REDACTED]	2018

Office Bearers

Session Clerk

Treasurer

[REDACTED]

Business Committee

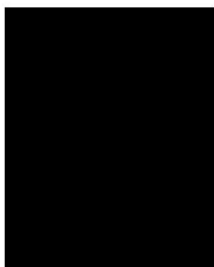
Minister

Session Clerk

Assistant Clerks

[REDACTED]

Treasurer
Assistant
Treasurer
Young Church Convener
Fabric Co-ordinator
Roll Keeper
Presbytery Elder



Strathaven: Trinity Parish Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2024

Reference and Administrative Information

Charity Name Strathaven: Trinity Parish Church of Scotland

Charity Registration SCO01020

Congregation Reference 171167

Minister

Interim Moderator

(while Rev Paterson is undertaking duties as Moderator of Church of Scotland)

Session Clerk

Church Treasurer

Principal Office

The Church Office
Trinity Parish Church
Lethame Road
Strathaven
ML10 6AD

Independent Examiner

Bankers

Bank of Scotland

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).

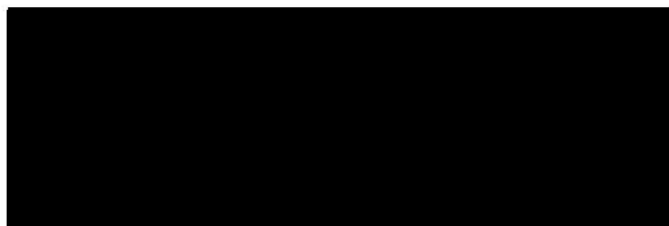
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial 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 to 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 also 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 on their behalf,



14/2/2025

Strathaven: Trinity Parish Church of Scotland
Independent Examiner's Report to the Trustees of Strathaven: Trinity Parish Church
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 11 to 19.

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) (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 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 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 accounts to be reached.

STRATHAVEN: TRINITY PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
Year Ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Designated Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Designated Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Income and Endowments from:									
Incoming Resources from generated funds									
1		143,584	10,080	-	153,664	144,898	8,832	-	153,730
2		1,500	-	-	1,500	1,600	-	-	1,600
3		16,921	-	-	16,921	17,952	-	-	17,952
4		17,016	-	-	17,016	14,403	-	-	14,403
Incoming Resources from Charitable Activities		-	-	-	-	-	-	-	-
Other Incoming Resources		-	-	-	-	-	-	-	-
Other Income		-	-	-	-	-	-	-	-
Total Income		179,021	10,080	-	189,101	178,853	8,832	-	187,685
Expenditure on:									
Charitable Activities	5	147,235	103,708	-	250,943	147,664	83,034	-	230,698
Total Expenditure		147,235	103,708	-	250,943	147,664	83,034	-	230,698
Net income/ (Expenditure) before gains and losses on Investments		31,786	-93,628	0	-61,842	31,189	-74,202	0	-43,013
Net gains/(losses) on Investments		58,221	-	-	58,221	45,797	-	-	45,797
Net Income/ Expenditure		90,007	-93,628	0	-3,621	76,986	-74,202	0	2,784
Transfers between funds		0	0	0	0	0	0	0	0
Net incoming/outgoing resources before other recognised gains and losses		90,007	(93,628)	0	(3,621)	76,986	(74,202)	0	2,784
Other recognised gains and losses		0	0	0	0	0	0	0	0
Net Movement in Funds		90,007	(93,628)	0	(3,621)	76,986	(74,202)	0	2,784
Reconciliation of Funds:									
Total Funds brought forward		489,764	357,507	25,000	872,271	412,778	431,709	25,000	869,487
Total Funds carried forward		579,771	263,879	25,000	868,650	489,764	357,507	25,000	872,271

STRATHAVEN: TRINITY PARISH CHURCH**BALANCE SHEET****Year Ended 31 December 2024**

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	6	-	-
Investments	7	683,906	625,685
		<u>683,906</u>	<u>625,685</u>
Current Assets			
Debtors	8	13,026	8,460
Bank and Deposits		<u>184,624</u>	<u>242,867</u>
		197,650	251,327
Creditors			
Creditors due within one year	9	<u>12,906</u>	<u>4,741</u>
		<u>12,906</u>	<u>4,741</u>
Sub Total		<u>184,744</u>	<u>246,586</u>
Net Assets		<u>868,650</u>	<u>872,271</u>
Liabilities > 1 Year		<u>-</u>	<u>-</u>
Net Assets		<u>868,650</u>	<u>872,271</u>
Funds of the Charity			
Unrestricted Funds		579,771	489,764
Restricted		-	-
Endowment Funds		25,000	25,000
Designated Funds		<u>263,879</u>	<u>357,507</u>
		<u>868,650</u>	<u>872,271</u>
Total Funds	10/11	<u>868,650</u>	<u>872,271</u>

The Accounts were approved by the Kirk Session on 2025 and signed
For and on behalf of the Kirk Session :



Session Clerk

Treasurer

Date 17/2/2025

Strathaven: Trinity Parish Church

Year ended 31 December 2024

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Strathaven: Trinity Parish Church

Year ended 31 December 2024

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Strathaven: Trinity Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

STRATHAVEN: TRINITY PARISH CHURCH

Notes to the financial statements for the Year Ended 31 December 2024

	Unrestricted 2024 £	Designated 2024 £	Endowment Funds £	Total £	Unrestricted 2023 £	Designated 2023 £	Endowment Funds £	Total £
1 Donations and Legacies								
Offerings & Standing Orders	116,554	-	-	116,554	118,706	-	-	118,706
Tax Recovered on Gift Aid	22,586	-	-	22,586	22,749	-	-	22,749
Legacies and Donations	2,384	-	-	2,384	1,950	-	-	1,950
Other	2,060	10,080	-	12,140	1,493	8,832	-	10,325
Grant	-	-	-	-	-	-	-	-
	<u>143,584</u>	<u>10,080</u>	<u>-</u>	<u>153,664</u>	<u>144,898</u>	<u>8,832</u>	<u>-</u>	<u>153,730</u>
2 Income from Charitable Activities								
Weddings and Funerals	1,500	-	-	1,500	1,600	-	-	1,600
Coffee Mornings etc	-	-	-	-	-	-	-	-
Concerts	-	-	-	-	-	-	-	-
	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>1,600</u>
3 Income from other Trading Activities								
Rent Received (Halls)	16,921	-	-	16,921	17,952	-	-	17,952
	<u>16,921</u>	<u>-</u>	<u>-</u>	<u>16,921</u>	<u>17,952</u>	<u>-</u>	<u>-</u>	<u>17,952</u>
4 Investment Income								
Dividends received	16,629	-	-	16,629	14,403	-	-	14,403
Deposit Interest	387	-	-	387	-	-	-	-
	<u>17,016</u>	<u>-</u>	<u>-</u>	<u>17,016</u>	<u>14,403</u>	<u>-</u>	<u>-</u>	<u>14,403</u>
TOTAL INCOMING RESOURCES	<u>179,021</u>	<u>10,080</u>	<u>-</u>	<u>189,101</u>	<u>178,853</u>	<u>8,832</u>	<u>-</u>	<u>187,685</u>

Note: Other Designated Income is from Church Organisations

STRATHAVEN: TRINITY PARISH CHURCH
Notes to the financial statements (cont)

	Unrestricted 2024	Designated 2024	Total	Unrestricted 2023	Designated 2023	Total 2023
	£	£	£	£	£	£
5 Analysis of Expenditure						
Charitable Activities						
Ministries and Mission Allocation	82,993	-	82,993	81,508	-	81,508
Presbytery Dues	2,825	-	2,825	2,714	-	2,714
Minister's Expenses	2,406	-	2,406	3,613	-	3,613
Pulpit Supply	900	-	900	-	-	-
Other Salary Costs	33,757	-	33,757	34,849	-	34,849
Fabric, Repairs and Maintenance	-	48,660	48,660	-	39,767	39,767
Council Tax	3,451	-	3,451	3,368	-	3,368
Other Building Costs	-	42,270	42,270	-	31,927	31,927
Church Office Expenses	6,441	-	6,441	12,129	-	12,129
Organ and Music	-	-	-	-	-	-
Other Expenses	14,462	12,778	27,240	9,483	11,340	20,823
Total	147,235	103,708	250,943	147,664	83,034	230,698

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity.

Salary Costs and numbers

	2024	2023
	£	£
Salary Costs	33,757	34,849
National Insurance	-	-
Total	33,757	34,849

The average number of employees was as follows

Ministerial Support	2	2
Administration	1	1
Music Staff	2	2
Premises Maintenance	5	5
Youth Worker	1	1
Total	11	11

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. These contributions are paid by Standing Orders in 10 equal payments from February to November. 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.

Trustee Remuneration and Related Party Transactions

During the year [REDACTED] (Moderator of Church of Scotland from May 2024), Trustee, received reimbursement of expenses incurred totalling £3,606 viz travelling expenses and manse telephone in addition to £3,451 of Council Tax.

Also [REDACTED] (Interim Moderator) received £4,407.

During the year a total of £19,518 was donated to the Congregation by Trustees.

STRATHAVEN: TRINITY PARISH CHURCH**Notes to the financial statements (cont)****6 Tangible Fixed Assets**

	Office Equipment Total £	Total £
Cost		
At January 2024		
Additions	5,806	5,806
Disposals	-	-
At 31 December 2024	<u>5,806</u>	<u>5,806</u>
Accumulated Depreciation		
At January 2024		
Charge for Year	5,806	5,806
Eliminated on Disposals	-	0
At 31 December 2024	<u>5,806</u>	<u>5,806</u>
Net Book Value		
At December 2024	<u>0</u>	<u>0</u>
At December 2023	<u>0</u>	<u>0</u>

7 Investments

	2024 £	2023 £
Market Value 31 December 2023	625,685	579,888
Additional Investments Purchased	-	-
Unrealised Gain/(loss) on investments	<u>58,221</u>	<u>45,797</u>
Market Value 31 December 2024	<u>683,906</u>	<u>625,685</u>
Investments at Cost	484,579	484,579
The following Investments are held:		
COS Investors Growth Fund	674,372	616,237
COS Investors Income Fund	9,534	9,448

8 Debtors

	2024 £	2023 £
Gift Aid Tax Refund due	13,026	8,460
Community Use of Halls	0	-
Accrued Income	-	-
Other	-	-
Total	<u>13,026</u>	<u>8,460</u>

9 Creditors

	2024 £	2023 £
Accruals	12,906	4,741
Total	<u>12,906</u>	<u>4,741</u>

STRATHAVEN: TRINITY PARISH CHURCH
Notes to the financial statements (cont)
10 Analysis of net Assets among Funds

	General	Designated	Endowment	Total
	£	£	£	£
Fixed Assets	-	-	-	0
Investments	683,906	-	-	683,906
Current Assets	(91,229)	263,879	25,000	197,650
Current Liabilities	(12,906)	0	0	(12,906)
Net Assets at 31 Dec 2024	579,771	263,879	25,000	868,650

11 Movement in Funds

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	FV Adjustmen Transfers	At 31 Dec 2024
	£	£	£	£	£
Endowment Funds	-	-	-	-	-
John Heron Bequest	25,000	-	-	-	25,000
	25,000	-	-	-	25,000
Designated Funds					
Morrison Legacy	94,883	-	-	-	94,883
East Church Fund	121,943	-	90,930	-	31,013
Property Fund	78,291	-	-	-	78,291
Youth Fund	52,143	-	-	-	52,143
Church Organisations	10,247	10,080	12,778	-	7,549
	357,507	10,080	103,708	-	263,879
Unrestricted Funds					
Reserve Fund	489,764	237,242	147,235	-	579,771
	489,764	237,242	147,235	-	579,771
Total Funds	872,271	247,322	250,943	-	868,650

Purposes of Designated Funds

Church Organisations

Funds to be used for the running of Church Organisations

All other Designated

Designated Funds are to be used for the running, improvement and upkeep of the premises and a Youth Fund. Any other use will require Kirk Session resolution and agreement from Presbytery

Purposes of Unrestricted Funds

Reserve Fund

For General use of the Organisation

Purpose of Endowment Fund

Income from the John Heron Bequest Fund is used for general purposes at the discretion of the Kirk Session. The endowment funds are held on deposit since 2002 with the Church of Scotland Investors Trust Deposit Fund.

12 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by the many volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational and community life which rely on the contribution of volunteers are many and varied and much of these activities would be unable to continue were it not for the commitment shown.

13 Collections for Third Parties

	2024	2023
	£	£
Lodging House Mission	1,320	1,398
Save The Children	-	410
Glasgow Children's Hospital Charity	500	410
Christian Aid	405	3,634
Ukraine Appeal	-	-
Turkey/Syria Appeal	-	1,596
Loaves & Fishes	1,565	780
Salvation Army	-	530
Embrace the Middle East	216	216
World Vision	312	312
Interserve (Smarties Tubes)	1,470	360
Moderators Challenge	771	360
Total	6,559	9,646

Appendix A

Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2024	2023
<u>Capital Account</u>		
<u>Manse Fund Capital Account at Cost</u>	36,806	36,806
Market Value 31 December	<u>55,087</u>	<u>37,630</u>
<u>Revenue Account</u>		
Balance Brought forward	12,486	10,823
Gains	<u>2,479</u>	<u>1,663</u>
Balance on Manse Fund at 31 December	14,965	12,486