

CHARITY REGISTRATION NUMBER: SC001792

CONGREGATION REFERENCE NUMBER: 100544

Castlehill Parish Church of Scotland Ayr
Unaudited Financial Statements
31 December 2024

JAMES BELL & CO
Chartered accountants
20 Wellington Square
Ayr
KA7 1EZ

Castlehill Parish Church of Scotland Ayr

Financial Statements

Year ended 31 December 2024

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Castlehill Parish Church of Scotland Ayr

Trustees' Annual Report

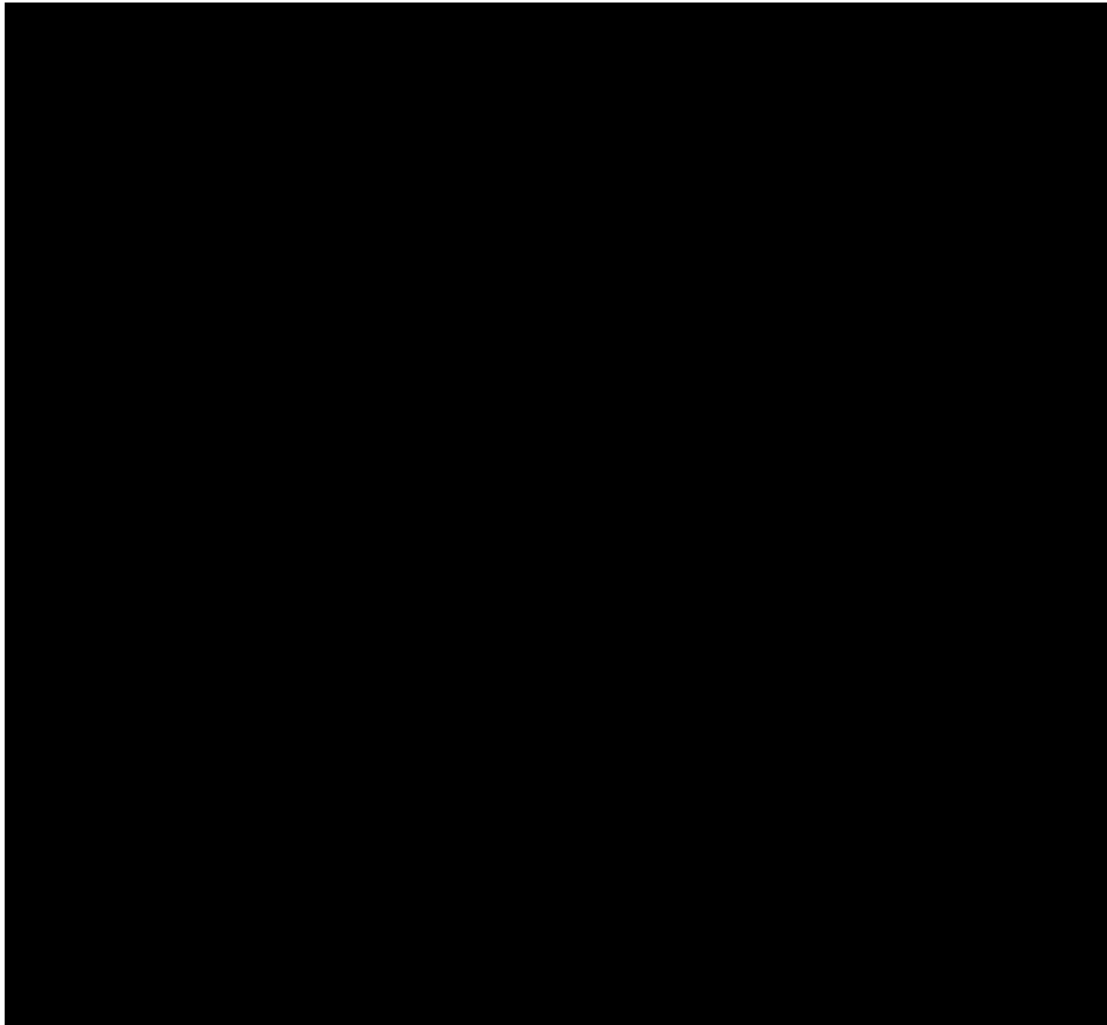
Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Castlehill Parish Church of Scotland Ayr

Charity registration number SC001792



Castlehill Parish Church of Scotland Ayr

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Independent examiner



Structure, governance and management

Structure, governance and management

The congregation is a registered charity, number SC001792 and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and appointment of trustees

Members of the Kirk Session, the Congregational Board and the Minister 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. The Minister is called and elected by the congregation and inducted by the Presbytery of the South West.

Organisational structure

The Congregational Board is chaired by the minister and meets five times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk session which also meets five times a year is responsible for spiritual affairs within the church.

Risk management

The principal risk is that of an ageing congregation. This may lead to difficulties in getting volunteers for various tasks in the future.

Castlehill Parish Church of Scotland Ayr

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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 the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Within Castlehill Church, ordinary Services of Worship are held each Sunday morning with additional services throughout the Christian Year, for example at Easter and Christmas, and occasional evening services are offered.

These services are open to everyone. The Church seeks to provide spiritual care and rites of passage for a community of 10,500 people within its boundaries, and on average performs funeral services and bereavement care for 50-70 bereaved families in its midst within any one year.

Achievements and performance

All services and activities have been taking place during the year. Youth church meets from 11 am to 12 noon on Sundays. We continue to live stream Sunday services and a good number of people access this on You Tube and Facebook via the church website.

A bunny hunt was held at Easter and was a popular event.

A Warm Space event was held on Thursday afternoons. It was hoped this would help people be somewhere warm and in company and perhaps save heating their homes during this time. Anyone from the congregation or community was welcome to attend. There were a number of activities available or people could just meet and chat over tea and biscuits.

The church continued to be a Foodbank collection point for members of the congregation and the community to hand in donations and on Friday mornings is a distribution point for South Ayrshire Foodbank.

Financial review

Principal funding sources

The principal source of income for the Church remains the offerings from members. In 2024 this amounted to £55,260 (2023 - £57,705). Gift aid of £13,499 (2023 - £13,537) was received in the year. Our income was mainly from standing order payments and FWO envelopes from members. Outside organisations used our halls which brought extra income each month.

Investment policy

All investments are held with the Church Of Scotland Investors Trust in order to preserve funds whilst also producing a regular income. In the 12-month period to 30 September 2024 the funds delivered a total return of 12.77% which outperformed their benchmark return of 9.72%. The funds have continued to deliver returns over the long term which are better than that of the benchmark against which the funds are measured. At the balance sheet date there were unrealised losses of £20,758 (2023 - unrealised losses of £22,534).

Castlehill Parish Church of Scotland Ayr

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

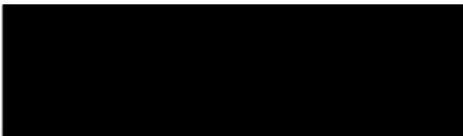
Financial review *(continued)*

Reserves policy

It is the Trustees' policy to hold reserves of approximately six months expenditure excluding restricted funds and designated funds. At the year end the Church held unrestricted funds of £291,586 of which £21,785 had been designated for the Fabric Fund and £5,605 for the Designated Purposes Fund. The balance of £264,196 represents more than six months expenditure.

The Church also held restricted funds totalling £2,300 which have been provided for the purposes specified in the notes to the accounts.

The trustees' annual report was approved on 17 March 2025 and signed on behalf of the board of trustees by:



Trustee

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Castlehill Parish Church of Scotland Ayr

Independent Examiner's Report to the Trustees of Castlehill Parish Church of Scotland Ayr

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Castlehill Parish Church of Scotland Ayr ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

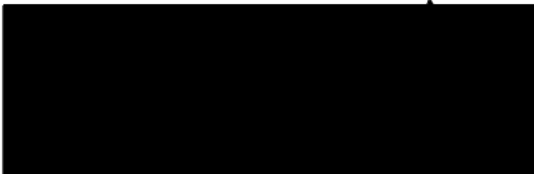
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Bell & Co
20 Wellington Square
Ayr
Ayrshire
KA7 1EZ

17 March 2025

Castlehill Parish Church of Scotland Ayr

Statement of Financial Activities

Year ended 31 December 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	92,623	—	92,623	86,656
Charitable activities	5	5,832	—	5,832	6,820
Other trading activities	6	30,172	—	30,172	27,350
Investment income	7	11,176	259	11,435	9,446
Total income		<u>139,803</u>	<u>259</u>	<u>140,062</u>	<u>130,272</u>
Expenditure					
Expenditure on charitable activities	8,9	126,018	—	126,018	117,397
Total expenditure		<u>126,018</u>	<u>—</u>	<u>126,018</u>	<u>117,397</u>
Net gains on investments	11	1,733	43	1,776	7,108
Net income		<u>15,518</u>	<u>302</u>	<u>15,820</u>	<u>19,983</u>
Other recognised gains and losses					
Net movement in funds		15,518	302	15,820	19,983
Reconciliation of funds					
Total funds brought forward		276,068	1,998	278,066	258,082
Total funds carried forward		<u>291,586</u>	<u>2,300</u>	<u>293,886</u>	<u>278,065</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 17 form part of these financial statements.

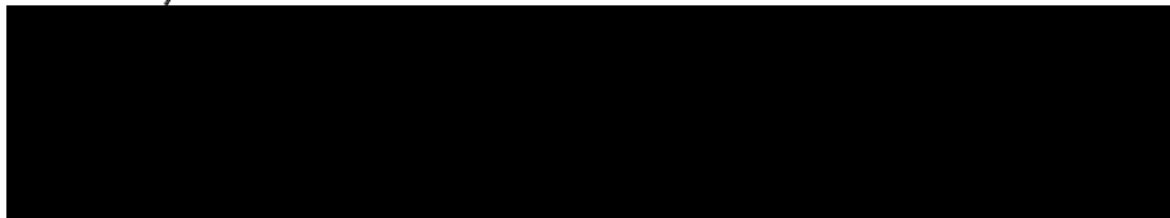
Castlehill Parish Church of Scotland Ayr

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	11,961	14,693
Current assets			
Investments	17	196,437	194,661
Cash at bank and in hand		86,565	69,216
		<u>283,002</u>	<u>263,877</u>
Creditors: amounts falling due within one year	18	<u>1,077</u>	<u>504</u>
Net current assets		<u>281,925</u>	<u>263,373</u>
Total assets less current liabilities		<u>293,886</u>	<u>278,066</u>
Net assets		<u>293,886</u>	<u>278,066</u>
Funds of the charity			
Restricted funds		2,300	1,998
Unrestricted funds		<u>291,586</u>	<u>276,068</u>
Total charity funds	19	<u>293,886</u>	<u>278,066</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 March 2025, and are signed on behalf of the board by:



The notes on pages 8 to 17 form part of these financial statements.

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is [REDACTED] Ayrshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	66,124	66,124	69,234	69,234
Gift Aid	13,499	13,499	13,537	13,537
Legacies				
Legacies	13,000	13,000	—	—
Grants				
Grants receivable	—	—	3,885	3,885
	<u>92,623</u>	<u>92,623</u>	<u>86,656</u>	<u>86,656</u>

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	5,293	5,293	5,686	5,686
Sundry income	539	539	1,134	1,134
	<u>5,832</u>	<u>5,832</u>	<u>6,820</u>	<u>6,820</u>

Sundry income consists of VAT reclaimed under the Listed Places Of Worship Grant Scheme and sundry compensation payments.

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Hall lets	29,682	29,682	26,540	26,540
Advertising income	490	490	810	810
	<u>30,172</u>	<u>30,172</u>	<u>27,350</u>	<u>27,350</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Deposit account interest	777	—	777
Investors Trust interest	—	1	1
Income fund dividends	10,399	258	10,657
	<u>11,176</u>	<u>259</u>	<u>11,435</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Deposit account interest	566	—	566
Investors Trust interest	—	6	6
Income fund dividends	8,666	209	8,874
	<u>9,232</u>	<u>215</u>	<u>9,446</u>

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	2,039	—	2,039
Support costs	123,979	—	123,979
	<u>126,018</u>	<u>—</u>	<u>126,018</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	874	316	1,189
Support costs	116,208	—	116,208
	<u>117,082</u>	<u>316</u>	<u>117,397</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Charitable activities	2,039	120,248	122,287	113,820
Governance costs	—	3,731	3,731	3,577
	<u>2,039</u>	<u>123,979</u>	<u>126,018</u>	<u>117,397</u>

10. Analysis of support costs

	Charitable Activities £	Total 2024 £	Total 2023 £
Staff costs	13,284	13,284	12,330
Premises	31,376	31,376	23,596
General office	334	334	938
Governance costs	3,732	3,732	3,576
Ministries and mission	51,749	51,749	50,512
Presbytery dues	1,289	1,289	1,289
Organ and music expenses	2,014	2,014	1,714
Fabric expenditure	11,823	11,823	12,614
Depreciation	3,986	3,986	4,898
Other expenses	4,392	4,392	4,741
	<u>123,979</u>	<u>123,979</u>	<u>116,208</u>

11. Net gains on investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Gains/(losses) on investments	1,733	43	1,776

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Net gains on investments *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Gains/(losses) on investments	<u>6,932</u>	<u>176</u>	<u>7,108</u>

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>3,986</u>	<u>4,898</u>

13. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,716	1,560
Other assurance services	<u>2,016</u>	<u>2,016</u>
	<u>3,732</u>	<u>3,576</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>13,284</u>	<u>12,330</u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Administration staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

During the year [REDACTED] who is a member of the Kirk Session received £1,510 (2023 - £1,650) for providing beadle services.

There were no expenses paid to trustees during the year.

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 January 2024	31,736	2,015	33,751
Additions	1,254	—	1,254
At 31 December 2024	32,990	2,015	35,005
Depreciation			
At 1 January 2024	17,394	1,664	19,058
Charge for the year	3,898	88	3,986
At 31 December 2024	21,292	1,752	23,044
Carrying amount			
At 31 December 2024	11,698	263	11,961
At 31 December 2023	14,342	351	14,693

17. Investments

	2024 £	2023 £
Investors Trust Income Fund 1	21,368	21,175
Investors Trust Income Fund 2	170,313	168,773
Investors Trust Income Fund 3	4,756	4,713
	196,437	194,661

At the balance sheet date there were unrealised losses on investments of £20,758 (2023 - £22,534). The historic cost of the investments is £217,195 (2023 - £217,195).

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	504	504
Social security and other taxes	573	—
	1,077	504

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2024 £
General fund	184,809	127,152	(114,473)	—	1,540	199,028
Designated fabric fund	20,177	10,921	(9,506)	—	193	21,785
Designated purposes fund	5,914	1,730	(2,039)	—	—	5,605
General reserve fund	65,168	—	—	—	—	65,168
	<u>276,068</u>	<u>139,803</u>	<u>(126,018)</u>	<u>—</u>	<u>1,733</u>	<u>291,586</u>

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023 £
General fund	186,014	113,269	(105,859)	(14,774)	6,159	184,809
Designated fabric fund	4,616	11,588	(10,795)	13,995	773	20,177
Designated purposes fund	1,141	5,201	(428)	—	—	5,914
General reserve fund	65,168	—	—	—	—	65,168
	<u>256,939</u>	<u>130,058</u>	<u>(117,082)</u>	<u>(779)</u>	<u>6,932</u>	<u>276,068</u>

Designated Fabric Fund - funds set aside for the maintenance of church property.

Designated Purposes Fund - funds set aside for specific projects which are short term in nature and do not merit the creation of individual funds.

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2024 £
Youth Church Fund	1,426	259	—	—	43	1,728
Music and flower fund	572	—	—	—	—	572
	<u>1,998</u>	<u>259</u>	<u>—</u>	<u>—</u>	<u>43</u>	<u>2,300</u>

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2023 £
Youth Church Fund	571	215	(316)	780	176	1,426
Music and flower fund	572	—	—	—	—	572
	<u>1,143</u>	<u>215</u>	<u>(316)</u>	<u>780</u>	<u>176</u>	<u>1,998</u>

Youth Church Fund - funds set aside for the expenditure of the Youth Church.

Music and Flower Fund - this fund provides music material for the choir and flowers for display during worship on weeks where there is no donor.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	11,961	—	11,961
Current assets	278,246	4,756	283,002
Creditors less than 1 year	(1,077)	—	(1,077)
Net assets	<u>289,130</u>	<u>4,756</u>	<u>293,886</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	14,693	—	14,693
Current assets	261,879	1,998	263,877
Creditors less than 1 year	(504)	—	(504)
Net assets	<u>276,068</u>	<u>1,998</u>	<u>278,066</u>

Castlehill Parish Church of Scotland Ayr

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

21. Minister's stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 5th and subsequent years of service £38,884.

22. Volunteers

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

23. Related parties

During the year a total of £16,230 (2023 - £17,114) was donated to the congregation by trustees.