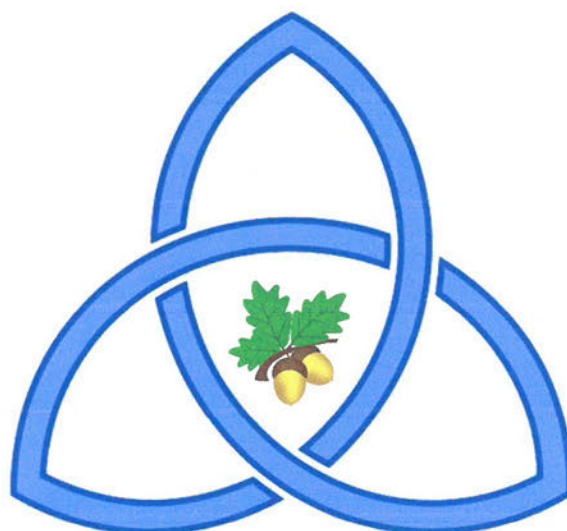


Oakshaw Trinity Church Paisley

Church of Scotland and United Reformed Church



CONGREGATION ACCOUNTS AND TRUSTEES REPORT

Year to 31st December 2024

Church of Scotland Congregation Number : 140767

United Reformed Church Number : 13E07

Scottish Charity No : SC005362

Oakshaw Trinity Church

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 note 1 to 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 16th July 2014.

Objectives and Activities

Both the Church of Scotland and the United Reformed Church are Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. Both Churches co-operate with other Churches in various ecumenical bodies in Scotland and beyond.

Oakshaw Trinity Church has developed a Mission Statement, which says:

Oakshaw Trinity Church, in common with all Churches, exists to proclaim the good news of Christ in our place and context.

"Proclamation" consists not only of regular worship, but service to, and presence in, the community, by which signs others see something of Christ's Kingdom.

Oakshaw Trinity is committed to care for people in pastoral need, to provide an opportunity for worship and fellowship, and to empower individual members for witness and service.

The Congregation meets for worship weekly on Sunday at 11.00 a.m. Weekly online Worship material is still available on Facebook and on the Website. Worship is held on a Thursday in the Wynd Centre, an outreach of the Congregation of Oakshaw Trinity Church. The Centre is there for the benefit of the Community. Our work with children and young people is through the Sunday School and our Uniformed Youth Organisations. We have Boys' Brigade, Girls' Brigade and Guide Companies including Brownie and Rainbow Packs. Adult Organisations include The 2 O'clock Club, Tea and Crafts, The Friendly Hour, Trinity Theatre Group, Handbell Ringers, Church Choir, Men's' Club and an Explorers Group. A monthly lunch club operates from October to April for all members and others who wish to attend.

Sunday School: 2024 started with the children looking at new beginnings and making calendars for the year ahead. In February the children took part in the Family Service, followed by an afternoon of Lego building and crafts. The children had a great time using their imagination. The Easter period saw the children learning the bible story and making Easter bonnets. In June, children attended the church family outing to Finlaystone Country Park. It was a beautiful sunny day; the children enjoyed bug hunting, den building and playing games out in the gardens. Lots of fun was had by all! We finished in June with our annual promotion service. At this service we also took time to say thank you to 4 teachers that were standing down:

We give our

sincerest gratitude for all their years' service to the Oakshaw Trinity Sunday School. In August, we started back after summer, learning about the creation of the world and Adam & Eve. At the Wynd Centre Ruby Anniversary weekend, we learned what the Wynd Centre and our volunteers do, and how we can help others. The children also made anniversary cards for the Wynd Centre, which we presented to the board of directors. We ended the year with a Christmas party and our highly anticipated nativity play called "The New Star". All children took part and were absolutely fabulous.

2 O'Clock Club: The 2 O'Clock Club is a ladies group, which meets on the last Monday afternoon of the month from September to May. Normally about 20 to 25 people attend. We have a speaker or activity for the first 30 to 45 minutes and then enjoy some chat over tea and coffee. In the early summer and before Christmas we have a lunch in a local restaurant. We also try to raise money for one or two charities over the year.

Our aims are FELLOWSHIP, FRIENDSHIP, FUN and FUNDRAISING.

Friendly Hour: The Friendly Hour meet every Tuesday afternoon from October to May. The Friendly Hour welcomes Ladies and Gentlemen and we can assure you of an afternoon of friendship and fellowship.

As well as serving tea and coffee, biscuits or cakes, the friendly chatter around the tables is something to be enjoyed. We arrange a wide variety of entertainers to come along each week, whether that be a lovely lady playing the clarsach, the Fiddlers, Choirs, some young people from local schools and also members from our own Church Choir to name a few. We enjoyed our end of session lunch in May at Caulders Garden Centre and returned there for our Christmas Lunch in December. We sometimes have fun afternoons playing Bingo or enjoying Indoor Curling, which can be quite competitive.

We welcome new members at any time of the year and look forward to welcoming anyone who would like to join us.

Rainbows, Brownies and Guides: This year our numbers are sitting at 30 girls across all three units. Which is great. We have been to many outings with the girls and are looking forward to taking them on many more next session.

This session we completed badges and took part in many different activities like crafts, games and baking.

Choir: The Choir meet on Thursday evenings at 8.00 p.m in the Lang Hall from September to May under the leadership of our Director of Music [REDACTED]. We prepare Anthems and Hymns for Sunday Services and also for the Lessons and Carol Service in December. In May our Session finishes with a Dinner.

We are a very friendly choir, numbers have gone down and would love to have some new members in all sections.

Girls' Brigade: 2nd Paisley Girls' Brigade continue to meet in The Wynd Centre every Thursday evening during school term time.

We currently have almost 40 girls aged between 5-18 years across our 3 sections. As well as this we have 9 adult leaders. We currently also have 2 Brigaders going through the PVG scheme with a view to starting leadership training over the coming months.

Our badgework covers 4 topics - Spiritual, Education, Service and Physical.

Over the year, we have attended Youth Services within the Church and we always have a good attendance at these from the girls. We had our annual camp up at Lapwing Lodge, joined the Church outing to Finlaystone Country Park and each Section joined in Divisional Activity days. We also attended Doors Open day and were fortunate to gain a couple of new members which was a bonus.

Towards the end of the year we had our annual panto trip, held our fundraising coffee evening – the proceeds from this were split between the Church and The Wynd Centre. Our Brigaders also helped out at the Church Christmas Coffee Morning.

Oakshaw Explorers Group: The Oakshaw Explorers continued their walks and visits to interesting places from April to September 2024. The day walks on a Saturday and outings on a Sunday afternoon each took place once a month covering a variety of areas from the Glasgow Bus Tour to inspecting the new promenade at Millport. In between saw walks at Mount Stuart, Rothesay and Lochshore Hub, Glengarnock to name but a few. While weather occasionally was not as good as hoped for the meetings went ahead with perhaps the coffee shops being visited for a longer spell.

Tea and Crafts: The tea and craft group continues to run through the year on the second Monday of the month.

It is always nice to see what kind of craft our members are doing and shared ideas.

It also provides fellowship especially for those who live alone. It is lovely to share a cuppa and sample some nice goodies.

Boys' Brigade: We currently have three sections running, Company, Juniors and Anchors. We meet on a Friday evening in The Wynd Centre, School Wynd, Paisley, from 6.30 to 9.30 / 10.00. We have a varied programme of activities - Bible Study, Crafts, Cooking, Sport and Games also badge work. We currently have 4 Company Section boys that have achieved their President's Badge Qualification and we hope to present them with their awards soon. They can then begin the journey towards the King's Badge, the highest award for Boys in Boys' Brigade. All are welcome at Boys' Brigade and we hope to instil the ethos of the Boys' Brigade in each one of them, to see them grow to young adults, with pride in themselves and the confidence to go forward.

Men's Club: The Men's Club continue to meet on Friday nights for fellowship, table tennis and snooker. We have been intending to try pickleball. We have the equipment, and one of our members has been playing pickleball while on holiday, so he can show us the ropes. We were also donated a modern table tennis table which has made life a lot easier getting the equipment set up and put away. Membership remains steady although attendance varies from week to week.

Trinity Theatre Group: Trinity Theatre Group has been around under many names since before WW2. It stopped for two years during WW2 and another two years since then when Covid struck. The Club puts on one performance each year and is supported by at least four of Oakshaw Trinity Church's organisations as well as members of the public. Anyone can be a member from Primary 7 upwards and everyone is welcome and can be engaged in the performance in whatever capacity they want. There is no charge to be a member and costumes are provided to ensure costs do not affect anyone wishing to join. Oakshaw Trinity Church provides rehearsal space in a safe environment and our recent performances have been held in the Wynd Centre. The most recent being, Disneys', 'The Little Mermaid'.

Achievements and Performance

2024 was a busy year for EMEC. The Education focus was on the **Sunday School** and it is pleasing to note the continuity despite significant staffing changes. Support by the link elders, and working on a rota, the team delivered a structured programme, using age appropriate materials, ending the year with a successful nativity play. Attendance averaged about 8 young people, of varying ages.

Lunch Club. A less formal type of education takes place at the monthly lunch club, with a good mix of talks and friendly social interaction, with around 20 attending. Here, we must acknowledge the stalwart volunteers who prepare the lunches, as well as the guest speakers.

Continuing the theme of bringing people together, **EMEC** ran bread and soup lunches at Communion, as well as the family lunch at the Sunday School promotion service in June.

The objective for **Mission** was to build up the mission fund and it is pleasing to report that the funds at the end of the year have enabled us to donate £250 each to Ferguslie Early Learning Centre, Blue Triangle and the DEC emergency appeal for the Middle East. We were also delighted to fund and collate 30 starter packs for Blue Triangle, which were delivered to Bruce Court in late November. Further, we have promoted the work of Christian Aid both for Christian Aid week in May and throughout December.

Tea and Toast: A tangible aspect of Mission has been the weekly 'Tea and Toast' at the Wynd Centre which has a small but loyal following. We know this is valued by those attending and, recognising the value of outreach, we are exploring new approaches for 2025.

We continue to support the Renfrewshire Foodbank too.

Our main goal for Eco Congregation has been to build on the foundation established by our Silver Award and to seek ways of raising awareness of eco issues, through articles in Trinity, Facebook and in Church, with a number of initiatives, not least the Recreate Fashion Show. It was pleasing to see young people taking part in this, helping to draw attention to the need for responsible use of clothing. It is undoubtedly a big help that Fiona Catterson is an assessor for Eco Congregation Scotland and that we are seen as a 'go to' Church for other Congregations. For 2025, we have plans to restore the Eco garden and develop partnerships with existing 'green' organisation in Renfrewshire.

Financial Review

The Freewill Offering and other sources of income have increased slightly. Costs were in line with expectations except for major Church Repairs which were considered essential together with our new heating installation. The overall outcome is a deficit of £14,280 which is acceptable by the Trustees.

Risk Management

The Church lives in challenging times and the Trustees feel it is prudent to consider issues which may become more problematic for us.

Our Congregation is ageing and many of our members are housebound or require care or live in care establishments. This brings increased and changed responsibility in the way we maintain our fellowship and worship.

The cost of maintaining the Church buildings and fabric which are of historical significance, imposes a considerable burden on the income and resources of our Church. We are presently meeting this obligation thanks to the generosity of our members and the continuing support of The William Adams Trust. Continuing prudent management of our finances and funds is essential.

We continue to undertake essential repairs and maintenance which are required to keep our Church and Halls in excellent condition.

The Church halls are being let and income from lets will help revenue for the Church. This will be reviewed annually to ensure continuance of lets and the use of the halls.

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 reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £180,718 which represents just over twelve months expenditure.

The Church also hold £369,483 of restricted funds which have been provided for the purposes specified in Note 15.

Structure, Governance and Management

The Congregation is a registered Charity, number SC005362 and is administered in accordance with a constitution approved by the Congregation in 2007 and by the Church of Scotland and the United Reformed Church in September 2008. It has also been noted by ACTS Ecumenical Development Group.

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 The Clyde Presbytery and by the Scottish Synod of the United Reformed Church.

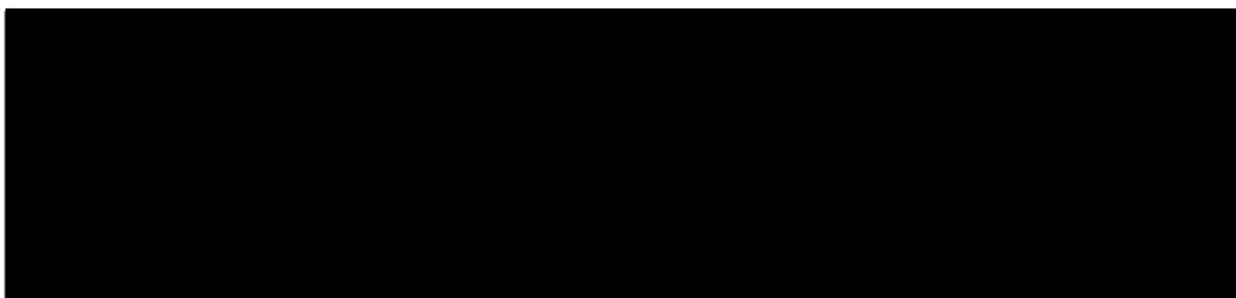
The Kirk Session has the following Committees: Education, Mission and ECO Matters; Pastoral Care; Fabric; Finance and Administration. Members are elected for a period of three years, and are eligible for re-election

Oakshaw Trinity Church
Trustees' Report (cont.)
Year Ended 31 December 2024

Reference and Administrative Information

Trustees'

Members of the Kirk Session



Non Kirk Session Members of the Finance Committee



Principal Office Bearers




Contact Address

The Church Office
6 School Wynd
Paisley, PA1 2DB

Charity No: SC005362

Congregation Reference Nos. : Church of Scotland 140767. United Reformed Church 13E07

Independent Examiner


J Bruce Andrew and Company
21 Forbes Place
Paisley
PA1 1UT

Bankers

Bank of Scotland
The Cross
Paisley
PA1 1DB

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).

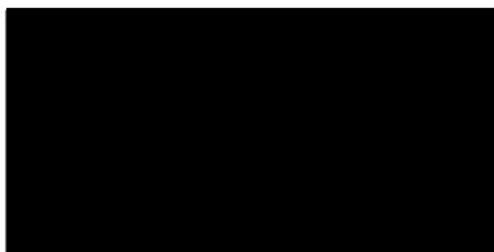
The law applicable to Charities in Scotland required the Charity Trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial 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.



**Independent Examiner's Report to the Trustees' of Oakshaw Trinity 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 21.

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) Regulation 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 account records in accordance with Section 44(1) (a) and 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.



Chartered Accountant
J Bruce Andrew & Co Ltd
21 Forbes Place
Paisley
PA1 1UT

Date :

Oakshaw Trinity Church

Statement of Financial Activities

Year Ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income							
Donations and Legacies	1	126,636	116,158	242,794	131,988	44,215	176,203
Charitable Activities	2	2,619	0	2,619	4,389	0	4,389
Other Trading Activities	3	10,888	0	10,888	7,308	0	7,308
Investments	4	11,493	16,064	27,557	11,754	6,899	18,653
Total Income		151,636	132,222	283,858	155,439	51,114	206,553
Expenditure							
Charitable Activities	5	154,546	154,042	308,588	133,534	91,534	225,068
Total Expenditure		154,546	154,042	308,588	133,534	91,534	225,068
Net Income / (Expenditure) before gains and losses on Investments		(2,910)	(21,820)	(24,730)	21,905	(40,420)	(18,515)
Net gains on Property transactions							
Net gains / (losses) on investments		4,777	5,673	10,450	(4,409)	8,764	4,355
Net Income / (expenditure)		1,867	(16,147)	(14,280)	17,496	(31,656)	(14,160)
Transfer between funds		(6,708)	6,708				
Net movement in funds		(4,841)	(9,439)	(14,280)	17,496	(31,656)	(14,160)
Reconciliation of funds							
Total funds brought forward		185,559	378,922	564,481	168,063	410,578	578,641
Total funds carried forward		180,718	369,483	550,201	185,559	378,922	564,481

Oakshaw Trinity Church

Balance Sheet at 31 December 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible assets	8				
Investments	9		493,460		417,010
Current Assets					
Debtors	10	47,350		11,685	
Cash in hand		25			
Cash at bank and in hand		43,841		137,546	
Total Current Assets		91,216		149,231	
Liabilities					
Creditors falling due within one year	11	34,475		1,760	
Net Current Assets			56,741		147,471
Creditors falling due after more than one year					
Net Assets			<u>550,201</u>		<u>564,481</u>
The Funds of the Charity					
Endowment Funds	14				
Restricted Income Funds		369,483		378,922	
Unrestricted Income Funds		180,718		185,559	
			<u>550,201</u>		<u>564,481</u>

The accounts were approved by the Trustees on 30th March 2025 and signed on their behalf by:

Oakshaw Trinity Church
Year Ended 31 December 2024

Accounting Policies

The principal accounting policies, which have been applied consistently in the current 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 (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.

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.

Fixed Assets

The Charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, 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. The Charity also owns the Wynd Centre and the halls at Oakshaw Street, Paisley. The Trustees consider that it would be impractical to apply conventional valuation techniques to these buildings and accordingly no valuations are available.

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

Oakshaw Trinity 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.

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023
1 Donations and Legacies						
Offerings	95,519		95,519	94,198		94,198
Tax recovered of Gift Aid	21,036	238	21,274	20,670	357	21,027
Donations and Legacies	8,706		8,706	15,370		15,370
Contribution from Congregational Organisations	1,375		1,375	1,750		1,750
Other – Gift Day						
Other		115,920	115,920		43,858	43,858
	126,636	116,158	242,794	131,988	44,215	176,203
2 Income from Charitable Activities						
Weddings and Funerals	2,619		2,619	4,389		4,389
Fund Raising, Coffee etc	2,619		2,619	4,389	0	4,389
3 Income from other trading activities						
Use of Premises	10,888		10,888	7,308		7,308
	10,888		10,888	7,308	0	7,308
4 Investment Income						
Deposit interest received	11,493	16,064	27,557	94	6,899	94
Dividends received				11,156		18,055
Gain on Disposal of Investments	11,493	16,064	27,557	504		504
				11,754	6,899	18,653
	151,636	132,222	283,858	155,439	51,114	206,553

Oakshaw Trinity Church

Notes forming part of the Financial Statements
For The Year Ended 31 December 2024 cont.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
5 Analysis of Expenditure						
Charitable Activities						
Ministries and Mission Contribution	61,745		61,745	50,063		50,063
URC General Assessment	13,078		13,078	16,944		16,944
Minister's Expenses	1,729		1,729	1,598		1,598
Pastoral Care		4,623	4,623		2,371	2,371
Pulpit Supply	700		700	260		260
Other Salary Costs	31,867		31,867	28,391		28,391
Fabric Repairs and Maintenance	8,150	70,780	78,930	5,426	64,231	69,657
Heating Installation		54,516	54,516			
Manse Allowance		13,200	13,200		12,600	12,600
Other Building Costs	19,141		19,141	15,018		15,018
Church Office Expenses	16,476		16,476	12,785		12,785
Other Expenses	1,660	10,923	12,583	3,049	12,332	15,381
Total	154,546	154,042	308,588	133,534	91,534	225,068

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 and have not been separately identified

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2024

	2024 £	2023 £
6 Staff Costs and Numbers		
Salaries and wages	31,867	28,391
Social security costs		
	<u>31,867</u>	<u>28,391</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows

	2024 Number	2023 Number
Music Staff	1	1
Church Officer and Cleaner	1	1
	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £50,000 (2023 nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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.

7 Trustee Remuneration and Related Party Transactions

During the year no Trustees received reimbursement of expenses. One member of the Kirk Session, and two Church members related to Trustees received as undernoted, received £20,492 including national insurance contributions for providing their services during the year.

Manse Allowance covers council tax, insurance, maintenance and upkeep of property.

██████████ Manse Allowance, Travel and Telephone expenses	£14,929
Church Officer and Cleaner	£5,563

During the year a total of £36,567 via General Giving was donated to the Congregation by Trustees

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2024

8 Tangible Fixed Assets

	Buildings	Total
	£	£
Cost		
At 1 January 2024	0	0
Additions	0	0
Disposals	0	0
At 31 December 2024	<u>0</u>	<u>0</u>
Accumulated Depreciation		
At 1 January 2024	0	0
Charge for year	0	0
Eliminated on Disposals	0	0
At 31 December 2024	<u>0</u>	<u>0</u>
Net Book Value		
At 31 December 2024	<u>0</u>	<u>0</u>
At 31 December 2023	<u>0</u>	<u>0</u>

9 Investments

	2024	2023
	£	£
Market value at 31 December 2023	417,010	495,086
Investment in Year	66,000	225,000
Sale of Investments		(307,431)
Unrealised gain / (loss) on investments	10,450	4,355
Market Value at 31 December 2024	<u>493,460</u>	<u>417,010</u>
Investments at cost	<u>444,146</u>	<u>378,146</u>

The following investments are held:

4,605 M & G Charifund Inc
8,165 M & G Charifund Inc
16,290 M & G Charifund Inc
4,454 M & G Charifund Inc

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2024

10 Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	10,705	9,728
Gift Aid Tax Refund – Gift		
Day donations	0	357
Other	1,645	1,600
William Adams Trust	35,000	
	<u>47,350</u>	<u>11,685</u>

11 Creditors

	2024	2023
	£	£
Accruals	34,475	1,760
Other		
	<u>34,475</u>	<u>1,760</u>

**12 Analysis of Net Assets
Among Funds**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	0	0	0	0
Investments	188,023	0	305,437	0	493,460
Current Assets	27,170	0	64,046	0	91,216
Current Liabilities	(34,475)	0	0	0	(34,475)
Net Assets at 31 Dec 2024	<u>180,718</u>	<u>0</u>	<u>369,483</u>	<u>0</u>	<u>550,201</u>

13 Volunteers

In common with all Congregations of the Church of Scotland and the United Reformed Church the Congregation 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.

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2024

14 Movement in Funds

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2024
	£	£	£	£	£
Restricted Funds					
Flower Fund	805	992	1,177		620
Benevolent Fund	155				155
Choir Fund	1,110				1,110
Mission and Unity Fund	477	1,049	977		549
Christian Aid	407	829	1,236		0
Saturday Club	1,280				1,280
Youth Activities	950	1,149	1,570		529
Sunday School Fund	424		424		0
Pastoral Work Fund	18,603	21,500	4,623		35,480
Lunch Club	420				420
Tea and Craft Fund	1,191	162			1,353
Girls' Brigade Fund	13,011	2,709	4,249		11,471
Friendly Hour Fund	5,000	0			5,000
Handbell Ringers Fund	4,327		88		4,239
Boys' Brigade	1,479	1,000	1,202		1,277
Guides	5,000				5,000
Sub Total	54,639	29,390	15,546		68,483
Heating Project	26,762	21,768	54,516	5,986	0
Grant Aided Fabric Fund	5,058	65,000	70,780	722	0
Manse Fund	292,463	21,737	13,200		301,000
Total	378,922	137,895	154,042	6,708	369,483
Unrestricted Funds					
General Reserve	185,559	156,413	154,546	(6,708)	180,718
	185,559	156,413	154,546	(6,708)	180,718
	564,481	294,308	308,588	0	550,201

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

Benevolent Fund: This is a fund to provide benefits to persons in need.

Choir Fund: This is a fund to assist the Choir in providing music.

Mission and Unity Fund: This fund provides support to persons in need outwith the Church.

Grant Aided Fabric Fund: This fund is for specific fabric repairs funded by grants.

Saturday Club Fund: This fund is for the use of the Saturday Club.

Youth Fund: The Trustees have set aside funds for the provision of equipment for the use of the youth of the Church.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

Pastoral Work Fund: This fund is for the provision of Pastoral Care within the Church.

Lunch Club Fund: This fund is for the use of the Lunch Club.

Tea and Craft Fund: This fund is monies from monthly group meetings for subsequent distribution.

Girls' Brigade Fund: This fund is for use by the Girls' Brigade.

Boys' Brigade Fund: This fund is for use by the Boys' Brigade.

Friendly Hour Fund: This fund is for use by the Friendly Hour in its activities.

Handbell Ringers Fund: This fund is for use by the Handbell Ringers in their activities including maintenance of the handbells.

Manse Fund: This fund is to finance the purchase of a future Manse and to fund costs of the current Manse not owned by the Church.

Guide Fund: This fund is for use by the Guides in its activities

15 Collection for Third Parties

	2024	2023
	£	£
Christian Aid	1,236	349
Ferguslie ELCC	250	250
Blue Triangle Housing	477	250
Renfrewshire Foodbank	756	202
Practical Action		250
	<u>2,719</u>	<u>1,301</u>