

Dalry Parish Church of Scotland

Scotland · Charity number SC006882

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1902-01-14
Register	View on the OSCR register

Contact

Address 26 Templeland Crescent
Dalry
Ayrshire
KA24 5EZ

Website www.dalrytrinity.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: As part of the national Church of Scotland, Dalry Trinity 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. Our principal gatherings for worship are on Sunday at 11.30am and 6.30pm and Wednesday for prayer at 7.15pm. On Sunday mornings, young people have Sunday School and creche meeting during worship. On Tuesday 'BLAST' is an after-school club for primary age children and on Thursdays 'TNT' for secondary. Mothers and Toddlers meet on Wednesday and the 'Open Door' cafe on Thursday. 'Time-Out on Tuesday' gathers to support carers and those cared for. There is a Relaxation Class on Thursday.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** North Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£135,548	£137,692	-	0
2023-12-31	£116,807	£104,411	-	0
2022-12-31	£159,397	£104,786	-	0
2021-12-31	£116,104	£100,837	-	0
2020-12-31	£111,349	£106,316	-	0

Dalry Parish Church of Scotland

Scotland - Charity number SC006882

Accounts

DALRY TRINITY CHURCH OF SCOTLAND

Year Ended 31 December 2024

Congregation No: 120658

Scottish Charity No: SC006882

**Dalry Trinity Church of Scotland
Trustees' Annual Report
Year ended 31 December 2024**

The trustees present their annual report and financial statement 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 the notes 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 16 July 2014.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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.

Our principal gatherings for worship take place on Sunday at 11am and 6.30pm and our midweek congregational gathering for prayer on Wednesday at 7.15pm.

On Sunday mornings our Christian education for young people is provided for younger children through the Sunday School and crèche which meet during worship.

"BLAST" is an after-school club for primary age children which meets weekly on Tuesday afternoons providing games and activities along with time to chat and informal Christian teaching.

"TNT" provides similar activities and teaching for young people of secondary school age. It meets weekly on Thursday evenings.

On Wednesday mornings we offer a 'Mothers & Toddlers' Group within the church halls, and on Thursday mornings a 'café' entitled 'the Open Door', both of which are very well attended. On Thursday afternoon there is a Relaxation Class run by one of our members for the benefit of the community.

"Time Out on Tuesday" provides an opportunity each month for carers, those they care for at home, and some who live alone, to meet others, take part in armchair activities, enjoy tea and cake together, and undertake short excursions.

Achievements and Performance

At the start of 2024 it was realized that this would be our minister's final few months among us before retiring. Numbers attending worship continued at an encouraging level as the congregation prepared for a period of vacancy before uniting with our near neighbours in St Margaret's. Our streaming services allowed those unable to attend due to infirmity to still participate in weekly worship, many choosing to catch-up later in the week.

Early in the year we ran the "Prodigal God" a course of 4 evenings using material and based on the book of the same name produced for that purpose by the author and theologian Timothy Keller. Over 30 signed up to attend and most continued to meet fortnightly during January and February till all the sessions were completed.

At Easter we once again held joint services with our friends from St Margarets and St Peters. First meeting for worship in St Peter's on Wednesday evening, Trinity on the evening of Maundy Thursday, and St Margaret's on the evening of Good Friday. Once again, we held a brief Open-Air service on the cross on Easter morning at 8.30am followed by breakfast in St Margaret's Hall

Dalry Trinity Church of Scotland

During the summer there was a special community organised event in the local park. We had a table at this and since it was the year of the Olympics and the 100th anniversary of the remarkable British golds won in Paris 1924, we distributed 300 copies of a book on the life of Eric Liddell produced to mark this occasion

In October it was time to say farewell to our minister the [REDACTED] who had served our church in Dalry for 20 years, continuing a pattern of long and settled ministries. Arriving in 2004 with his wife [REDACTED] and their three sons, [REDACTED] encouraged us to in our prime aim of maintaining a lively and authentic witness to the gospel in the town and further afield while not departing for our established commitment to preaching and prayer. He introduced a number of new ways to connect with the local community and during 2013 facilitated the whole process required to completely refurbish the sanctuary.

On Remembrance Sunday, 10th November, following the annual wreath laying service at the war memorial, we joined the congregation of St Margarets to hold a joint remembrance service.

We continue to support a number of missionaries and those working with Mission organisations. Our missionary visitors included the Chongo family (in April) who had been our Youth and Community Workers for seven years and were now attached to a church in Southampton, [REDACTED] from Christians Against Poverty (in May), [REDACTED], formerly in Middle East (also in May), [REDACTED] with Mission Aviation Fellowship (in June), [REDACTED] who had served for many years in India (also in June), [REDACTED] with the Unevangelized Fields Mission (in July), and [REDACTED] from 'Hope for children' based in Colombia (in October).

Continuing our custom, we opened up the Sanctuary for the community 'Tinsel and Torchlight' celebration on the evening of Friday 29th November at which we distributed copies of the Christmas booklet 'Special Delivery' together with invitations to the Christmas services.

This year we shared in a joint festival of lessons & carols in St Margarets on the morning of Sunday 22nd December. Thereafter we held our usual (and well attended) *Carols by candlelight* on Christmas eve before joining our friends in St Margaret's once more on Christmas day for a joint service.

Financial Review

The principal source of income is from weekly offerings; the response of members in thanksgiving to God. During 2024 our regular offerings increased by 5%. With this level of giving, we were able meet our day to day running costs entirely from the weekly and monthly congregational giving. In turn this allows income from our Gift Aid tax reclaims and any extraordinary donations for fabric repair and improvements to our buildings. We were also able once more to make a claim for the maximum amount permitted through the Gift Aid Small Donations Scheme. However, offerings to our Mission Fund dipped slightly and we were not able to support those working for Mission organisations at home or overseas at quite the same level as before.

During 2024 our fixed price contracts with the energy suppliers reached the end of their term. New contracts with a different company had been facilitated on the congregation's behalf by the Church of Scotland. These were at a higher rate so the costs of fuel for heating and lighting of the church and halls rose significantly. Following our minister's retiral in October we also had to cover the cost of basic heating for the manse and this will continue until it can be sold.

In the early part of the year there some extensive repairs to the roof, guttering, downpipes, and walls of one side of the church building were carried out. We are also aware that large areas of stonework to the other three sides of the building are still in need of similar attention which may lead to extensive repairs or replacement. We intend drawing up specifications for this work and then obtaining costings before setting about raising the necessary funds through special appeals to the congregation, grants, and loans.

In the later part of the year we replaced nine of the old and extremely fragile hall windows with modern energy-efficient double-glazed units. However just under three-quarters of the price of this project was covered by a grant from the Dalry Parish Boundary Trust.

Dalry Trinity Church of Scotland

We continue to give the congregation opportunity to support missionary work at home and abroad. At particular times of the year the funds received are used to support certain projects. This is intimated to the congregation and all donations received are disbursed appropriately.

The Total Resources Expended in the year amounted to £137,692 (2023: £104,411) as detailed in Note 4 on page 15 of the Accounts.

Stewardship

The congregation are regularly reminded of the advantages to be gained from regularly reviewing the proper stewardship of time, talent, and money. The results are reflected in our continued work and witness within our own parish and further afield.

Risk Management

The Trustees have risk assessments for fire, health and safety and food hygiene and have formulated relevant policies for these. The average age of the congregation is increasing and this may present some risk to the level of giving in the future. However, the membership are kept up to date with our financial situation regularly, and they have responded generously when alerted to particular needs. Levels of giving of time, talent and money are regularly appraised as part of our annual stewardship programme.

Reserves Policy

It is the trustees' policy to use regular offerings for ordinary expenditure, while tax reclaimed, organisational, and general donations, are held against fabric expenses. Extra-ordinary gifts and legacies are also held against fabric expenses. Large projects; furnishing, repair and renewals etc are covered by special appeals being made. An estimate of the ordinary weekly expenditure and net offerings is published regularly in the newsletter. The purposes of the various funds and the balances therein are detailed in Note 13 on pages 19 to 21 of the Accounts.

At the beginning of 2024 the Total Unrestricted Funds amounted to £139,401. We start 2025 with Total Unrestricted Funds of £135,321 of which £8,857 is in the Reserve Fund, and £42,922 has been designated for Fabric.

It remains the Trustees' policy to hold reserves of approximately six months' expenditure.

**Dalry Trinity Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2024**

Structure, Governance and Management

The congregation is a registered charity, number SC006882 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.

Members of the Kirk Session and the Congregational Board 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 Presbytery. 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 Congregational Board is chaired by the minister and normally meets bi-monthly. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session normally alternates bi-monthly (no meetings held in July) and is responsible for spiritual affairs within the church.

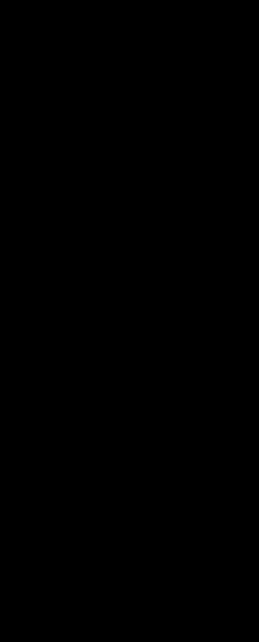
At a meeting of the Kirk Session on 12th March 2024, it was agreed that in order to prepare for the forthcoming union with St Margarets Parish Church we should petition Presbytery for permission to move to the Unitary Constitution. This was brought before the June meeting of Presbytery and agreed. Members of the Congregation Board were invited to put their names forward to be admitted to the Kirk Session. As a result, five elders were added to the Kirk Session.

**Dalry Trinity Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2024**

Reference and Administrative Information

Trustees throughout the year and at the date of this report

Kirk Session Members

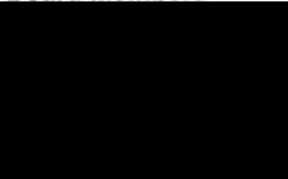


(retired 31/10/2024)
(admitted 09/12/2024)
(admitted from Board 08/09/2024)

(admitted from Board 08/09/2024)
(admitted 04/02/2025)

(admitted from Board 08/09/2024)
(admitted 08/09/2024)
(admitted from Board 08/09/2024)

Board Members



(resigned 29/08/2024)
(resigned 29/08/2024)
(resigned 29/08/2024)
(resigned 29/08/2024)

**Dalry Trinity Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2024**

Principal Office-Bearers

Minister:

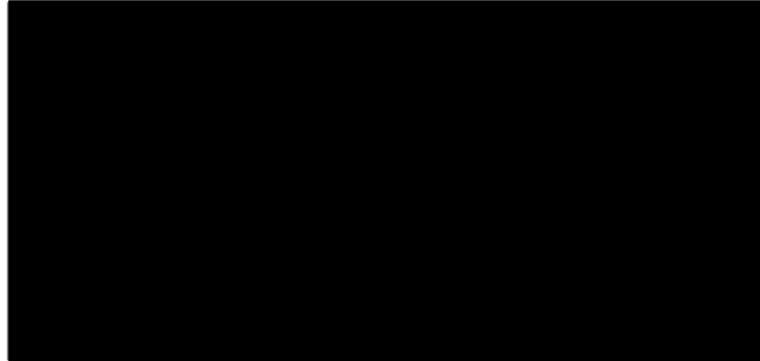
Interim Moderator:

Session Clerk:

Session Clerk:

Clerk to the Board:

Church Treasurer:



Principal Office

Charity Name:

Dalry Trinity Church of Scotland

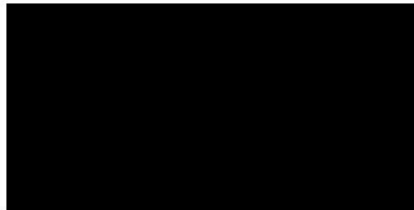
Charity Registration Number:

SC006882

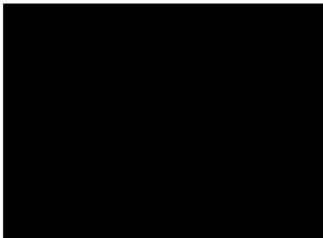
Congregation Reference No:

120658

Contact Name & Address:



Independent Examiner



Bankers

Royal Bank of Scotland
Irvine (C) Branch
69 High Street
Irvine
KA12 0AL

**Dalry Trinity Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2024**

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 those 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 judgments 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,



Date: 25 February 2025

**Dalry Trinity Church of Scotland
Independent Examiner's Report to the Trustees of Dalry 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 10 to 22.

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.

Name: 


Date: 13 March 2025

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 and endowments from:							
Donations and legacies	1	90,684	41,340	132,024	95,648	18,064	113,712
Charitable activities	2	2,863	0	2,863	2,673	0	2,673
Investments	3	598	63	661	376	46	422
Total Income		<u>94,145</u>	<u>41,403</u>	<u>135,548</u>	<u>98,697</u>	<u>18,110</u>	<u>116,807</u>
Expenditure on:							
Raising funds	4	310		310	294		294
Charitable activities		97,915	39,467	137,382	85,845	18,272	104,117
Total expenditure		<u>98,225</u>	<u>39,467</u>	<u>137,692</u>	<u>86,139</u>	<u>18,272</u>	<u>104,411</u>
Net income/(expenditure) before gains and losses on investments		-4,080	1,936	-2,144	12,558	-162	12,396
Net income/(expenditure)		<u>-4,080</u>	<u>1,936</u>	<u>-2,144</u>	<u>12,558</u>	<u>-162</u>	<u>12,396</u>
Transfers between funds		0	0	0	0	0	0
Net movement in funds		<u>-4,080</u>	<u>1,936</u>	<u>-2,144</u>	<u>12,558</u>	<u>-162</u>	<u>12,396</u>
Reconciliation of funds:							
Total funds brought forward		139,401	1,304	140,705	126,843	1,466	128,309
Total funds carried forward		<u><u>135,321</u></u>	<u><u>3,240</u></u>	<u><u>138,561</u></u>	<u><u>139,401</u></u>	<u><u>1,304</u></u>	<u><u>140,705</u></u>

Dalry Trinity Church of Scotland

Balance Sheet at 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	7	6,647		6,647	5,303
		<u>6,647</u>		<u>6,647</u>	<u>5,303</u>
Current Assets					
Debtors	8	5,662		5,662	5,208
Cash at bank and in hand	10	123,915	3,240	127,155	130,879
		<u>136,224</u>	<u>3,240</u>	<u>139,464</u>	<u>141,390</u>
Liabilities					
Falling due within one year	9	<u>-903</u>		<u>-903</u>	<u>-685</u>
Net Current Assets		135,321	3,240	138,561	140,705
Net Assets		<u>135,321</u>	<u>3,240</u>	<u>138,561</u>	<u>140,705</u>
The funds of the charity					
Restricted income funds	13		3,240	3,240	1,304
Unrestricted income funds		<u>135,321</u>		<u>135,321</u>	<u>139,401</u>
		135,321	3,240	138,561	140,705
Total Charity Funds	13	<u>135,321</u>	<u>3,240</u>	<u>138,561</u>	<u>140,705</u>

The accounts were approved by the Trustees on 25/02/2025
and signed on their behalf by:



Session Clerk

Treasurer

Dalry Trinity Church of Scotland
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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), 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.

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 (FRS 102) 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 payable by the Bank.

Dalry Trinity Church of Scotland
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.

All tangible fixed assets acquired at a cost in excess of £1,000 having a value to the charity of greater than one year, other than those acquired for specific purposes, have been capitalised.

Depreciation is provided on a straight-line basis, to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings, and office equipment 10 years

Taxation

Dalry Trinity Church of Scotland 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.

Dalry Trinity Church of Scotland

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	74,505	14,668	89,173	70,749	590	71,339
Tax recovered on Gift Aid	14,973	1,206	16,179	13,804	2,183	15,987
Isobel Mitchell Bequest				274		274
Elizabeth Pattison Bequest	85		85	7,436		7,436
Places of Worship VAT reclaim		3,746	3,746			
Dalry Parish Boundary Grant		15,000	15,000	1,000		1,000
Other Donations	1,121		1,121	2,385		2,385
Mission Fund		5,935	5,935		6,304	6,304
Mission Project Fund					8,262	8,262
Flower Fund		785	785		725	725
	<u>90,684</u>	<u>41,340</u>	<u>132,024</u>	<u>95,648</u>	<u>18,064</u>	<u>113,712</u>

During 2022 Dalry Trinity received a legacy of £41,407 from the estate of the late Mrs Isobel Mitchell. A further £274 was received in 2023.
During 2023 Dalry Trinity received a legacy of £7,436 from the estate of the late Mrs Elizabeth Pattison. A further £85 was received in 2024.
In 2023 a grant of £1,000 was received from the Dalry Parish Boundary Trust (Windmill Fund) in consideration of the rising cost of fuel.
In 2024 a grant of £15,000 was received from the Dalry Parish Boundary Trust (Windmill Fund) towards the cost of replacing the hall windows.

2 Income from charitable activities

Weddings & Funerals	940		940	515		515
Monday @ 2	0		0	182		182
Publications	0		0	0		0
Trinity Toddlers	543		543	584		584
Sunday School	0		0	51		51
Open Door	1,380		1,380	1,341		1,341
	<u>2,863</u>	<u>0</u>	<u>2,863</u>	<u>2,673</u>	<u>0</u>	<u>2,673</u>

3 Investment Income

Bank interest	598	63	661	376	46	422
	<u>598</u>	<u>63</u>	<u>661</u>	<u>376</u>	<u>46</u>	<u>422</u>

Dalry Trinity Church of Scotland

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 £
4 Analysis of Resources Expended						
Raising Funds						
Offering Envelopes	310		310	294		294
Charitable Activities						
Giving to Grow contribution (net)	49,660		49,660	51,223		51,223
Presbytery Dues	1,322		1,322	1,322		1,322
Pulpit Supply	1,370		1,370	1,120		1,120
Speakers' Expenses	370		370	330		330
Catering & Cleaning	2,166		2,166	505		505
Minister's Expenses	1,950		1,950	2,433		2,433
Local Outreach	986		986	1,507		1,507
Christian Education	344		344	367		367
Heat & Light	5,738		5,738	4,043		4,043
Church Broadband	803		803	800		800
Insurance	5,220		5,220	5,016		5,016
Manse Council Tax	2,828		2,828	3,070		3,070
Rent and Rates, Reid Ave				4,441		4,441
Publications	36		36	75		75
Stationery/Printing/Postage	148		148	54		54
Life & Work	420		420	324		324
Photocopies	1,213		1,213	1,110		1,110
Independent Examiner's Fee	150		150	300		300
Bank Charges	116		116			
Other Expenses	936		936	616		616
Fire Equipment		209	209	83		83
Manse Fabric Expenditure		3,309	3,309	1,166	590	1,756
Church Fabric Expenditure	18,878	3,717	22,595	470		470
Halls Fabric Expenditure		25,610	25,610	280		280
Service & Repair of Boilers		662	662	1,226		1,226
Other Fabric		157	157			
Depreciation	1,529		1,529	1,167		1,167
Mission Fund Expenditure (Note 14)	421	5,087	5,508		7,434	7,434
Mission Project Fund (Note 15)				1,301	9,661	10,962
Benevolent Fund Disbursements		0	0		0	0
Monday @ 2 Expenditure	0		0	140		140
Trinity Toddlers Expenditure	512		512	506		506
Sunday School Expenditure	0		0	0		0
Flower Fund Expenditure		716	716		587	587
Open Door Expenditure	799		799	850		850
	97,915	39,467	137,382	85,845	18,272	104,117
	98,225	39,467	137,692	86,139	18,272	104,411

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.

Dalry Trinity Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2024

	2024	2023
	£	£
5. Staff costs and numbers		
Salaries and wages	0	0
Social security costs	0	0
Total	<u>0</u>	<u>0</u>

The Church had no employees during the current financial year or during 2023.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 the fifth and subsequent years) £38,884.

6. Trustee Remuneration and Related Party Transactions

No remuneration was paid to any trustee or related person during the current financial year or during 2023.

During the year 3 trustees received reimbursement of expenses incurred totalling £7,538.

During the year a total of £39,642 was donated to the congregation by the trustees.

Dalry Trinity Church of Scotland 17

**Notes forming part of the financial statements
for the year ending 31 December 2024**

7. Tangible Fixed Assets

	Fixtures/ Fittings/ Equipment £	Total £
Cost		
At 1 January 2024	23,236	23,236
Addition: Church chairs balance	2,873	2,873
Disposals: Roland Piano	-2,400	-2,400
At 31 December 2024	23,709	23,709
Accumulated Depreciation		
At 1 January 2024	17,933	17,933
Disposals	-2,400	-2,400
Charge for the year	1,529	1,529
At 31 December 2024	17,062	17,062
Net Book Value		
At 31 December 2024	6,647	6,647
At 31 December 2023	5,303	5,303
	Fixtures/ Fittings/ Equipment £	Total £
Cost		
At 1 January 2023	29,333	29,333
Addition: Church chairs deposit	758	758
Disposals: Portable Sound System Organ	-655 -6,200	-655 -6,200
At 31 December 2023	23,236	23,236
Accumulated Depreciation		
At 1 January 2023	23,621	23,621
Disposals	-6,855	-6,855
Charge for the year	1,167	1,167
At 31 December 2023	17,933	17,933
Net Book Value		
At 31 December 2023	5,303	5,303
At 31 December 2022	5,712	5,712

**Notes forming part of the financial statements
for the year ended 31 December 2024**

8 Debtors

	2024	2023
	£	£
Gift Aid Tax Refund due	5,662	5,208
	<u>5,662</u>	<u>5,208</u>

9 Creditors

	2024	2023
	£	£
Falling due within one year		
Travel	0	128
Heating & Lighting	903	557
	<u>903</u>	<u>685</u>

10 Bank & Cash

	Unrestricted Funds 2024	Restricted Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023
	£	£	£	£
General Fund	68,832		52,683	
Fabric Fund	42,922		64,438	
Mission Fund	0	2,137	421	301
Reserve Fund	8,857		8,417	
Benevolent Fund		200		169
Flower Fund		903		834
Church Organisations	3,304		3,616	
	<u>123,915</u>	<u>3,240</u>	<u>129,575</u>	<u>1,304</u>

11 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	6,647	0		6,647
Current Assets	74,494	55,083	3,240		132,817
Current Liabilities	-903				-903
Net Assets at 31 Dec 2024	<u>73,591</u>	<u>61,730</u>	<u>3,240</u>	<u>0</u>	<u>138,561</u>
	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	5,303	0		5,303
Current Assets	57,891	76,892	1,304		136,087
Current Liabilities	-685				-685
Net Assets at 31 Dec 2023	<u>57,206</u>	<u>82,195</u>	<u>1,304</u>	<u>0</u>	<u>140,705</u>

12 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give of 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.

Dalry Trinity Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2024

13 Movements in Funds - 2024

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted Funds					
Flower Fund	834	785	-716		903
Benevolent Fund	169	31			200
Mission Fund	301	6,923	-5,087		2,137
Fabric Fund	0	33,664	-33,664		0
Total Restricted Funds	1,304	41,403	-39,467		3,240
Unrestricted Funds					
General Fund	57,206	91,538	-76,086	933	73,591
Designated Funds					
Fabric Fund	64,438	235	-18,878	-2,873	42,922
Asset Reserve	5,303	0	-1,529	2,873	6,647
	69,741	235	-20,407	0	49,569
Reserve Fund	8,417	440	0		8,857
Mission Fund	421	0	-421		0
Total Desig. Church	78,579	675	-20,828	0	58,426
Organisations					
Trinity Toddlers	2,626	543	-512	-300	2,357
Sunday School	333	0	0	-333	0
Open Door	657	1,389	-799	-300	947
Total Desig. Organis.	3,616	1,932	-1,311	-933	3,304
Total Designated Funds	82,195	2,607	-22,139	-933	61,730
Total Unrestricted Funds	139,401	94,145	-98,225	0	135,321
Grand Total of All Funds	140,705	135,548	-137,692	0	138,561

Dalry Trinity Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2024

13 Movements in Funds - 2023

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted Funds					
Flower Fund	696	725	-587		834
Benevolent Fund	138	31			169
Mission Fund	632	7,103	-7,434		301
Mission Project Fund	0	9,661	-9,661		0
Fabric Fund	0	590	-590		0
Total Restricted Funds	1,466	18,110	-18,272		1,304
Unrestricted Funds					
General Fund	68,397	96,164	-78,951	-28,404	57,206
Designated Funds					
Fabric Fund	42,374	69	-3,224	25,219	64,438
Asset Reserve	5,712	0	-1,167	758	5,303
	48,086	69	-4,391	25,977	69,741
Reserve Fund	8,121	296	0		8,417
Mission Fund	0	0	0	421	421
Mission Project Fund	-1,476	0	-1,301	2,777	0
Total Desig. Church	54,731	365	-5,692	29,175	78,579
Organisations					
Monday @ 2	429	182	-140	-471	0
Trinity Toddlers	2,548	584	-506		2,626
Sunday School	278	55	0		333
Open Door	460	1,347	-850	-300	657
Total Desig. Organis.	3,715	2,168	-1,496	-771	3,616
Total Designated Funds	58,446	2,533	-7,188	28,404	82,195
Total Unrestricted Funds	126,843	98,697	-86,139	0	139,401
Grand Total of All Funds	128,309	116,807	-104,411	0	140,705

Dalry Trinity Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2024

Purposes of Restricted Funds

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

Benevolent Fund: This is a fund for the poor of the town and can only be disbursed at the discretion of the minister.

Mission Fund: This is money donated to the church each month for specific Mission Projects. Gift Aid arising from these donations is added to the fund.

Mission Project Fund: This is money donated to the church to support local missionary community youth workers.

Fabric Fund: This Fund is for restricted legacies and donations for fabric and has been fully expended.

Purposes of Designated Funds

Mission Fund: The Trustees have set aside funds for missionary work at home and overseas.

Mission Project Fund: The Trustees have set aside funds for ministry assistance or youth work.

Fabric Fund: The Trustees have set aside funds for all fabric expenditure and equipment.

Asset Reserve Fund: This represents the Net Book Value of the tangible fixed assets held by the congregation.

Reserve Fund: These funds are held in reserve by the congregation for emergency contingencies.

Organisations: the Church Organisations administer their own funds which are utilized for the purposes of their organisations including donations to the Church and to other appropriate causes.

Dalry Trinity Church of Scotland

Notes forming part of financial statements
for the year ended 31 December 2024

14 Mission Fund Expenditure	2024	2023
	£	£
Dalrymples	600	600
[REDACTED]	600	600
Earthquake Appeal Turkey/Syria, Tearfund		415
Amnesty/Ukraine	30	
[REDACTED] Arab World Media (AWM)	600	600
[REDACTED]	600	600
Tearfund Harvest Appeal	658	607
[REDACTED]	600	600
[REDACTED]	600	600
New Hope for Children		20
MAF	20	
[REDACTED] AIM	600	600
[REDACTED] UFM	600	600
Barnabas Christmas Appeal		1,592
	<u>5,508</u>	<u>7,434</u>

AIM - Africa Inland Mission
SIL - Summer School of Linguistics

UFM - Unevangelized Fields Mission
WBT - Wycliffe Bible Translators

15 Mission Project Fund Expenditure	2024	2023
	£	£
Latin Link - local mission in the community		10,962
		<u>10,962</u>

16 Collections for Third Parties	2024	2023
	£	£
Christian Aid		220
Release International	200	
Open Doors	200	
Poppy Scotland		115
Chongo gift	100	1,680
Thomson gift	3,150	
	<u>3,650</u>	<u>2,015</u>

Dalry Trinity Church of Scotland

CHURCH BUDGET GENERAL FUND

	Budget 2025		Actual 2024
INCOME			
Offerings	£	£	
Gift Aid Offerings	51,000	51,768	
Freewill Offerings (non Gift Aid)	18,000	18,147	
Ordinary Offerings (non Gift Aid)	5,000	4,591	
Tax reclaim on Gift Aid & Small Donations	13,000	12,973	
	£		£
	87,000		87,479
Other Ordinary General Income			
General Donations	1,400	1,370	
Contributions from Congregational Organisations:	1,500	1,623	
Publications	0	0	
	2,900		2,993
Total Ordinary General Income	89,900		90,472
EXPENDITURE			
National Ministry & Mission & Wider Work			
Giving to Grow Allocation	52,427	49,660	
Presbytery Dues	1,322	1,322	
Speakers' Expenses	400	370	
Other Expenses	900	937	
	55,049		52,289
Local Staffing Costs			
Minister's Travel Expenses	0	1,196	
Minister's Telephone/Broadband	0	753	
Pulpit Supply	1,500	1,370	
	1,500		3,319
Building Costs			
Heating and Lighting	5,000	5,738	
Insurance	5,100	5,220	
Manse Alarm monitoring	240		
Manse Council Tax	1,500	2,828	
	11,840		13,786
Other Local Costs			
Christian Education	350	344	
Local Outreach	500	986	
Stationery, Printing, Postage	150	148	
Publications	460	456	
Church Broadband	820	803	
Photocopies	1,200	1,213	
Catering, Cleaning, & Events	1,000	2,166	
Bank Charges	250	116	
Governance & Offering envelopes	470	460	
	5,200		6,692
Total Expenditure	73,589		76,086
GENERAL FUND SURPLUS/DEFICIT FOR THE YEAR			
	16,311		14,386

The foregoing budget does not take account of legacies, depreciation or allocation towards fabric expenditure

The following pages do not form part of the statutory accounts

Memorandum Appendix

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION

120658 Dalry Trinity

Consolidated Fabric Fund

REVENUE ACCOUNT

2024

£

Credit Balance at 31 December

494.35

From:01/01/2024 To 31/12/2024

CHURCH OF SCOTLAND - GENERAL TRUSTEES

120658 Dalry Trinity

50 Consol. Fabric Fund - Rev

Date	Transaction	Account	Debit	Credit
		OPENING BALANCE:		471.51
15/02/2024	INTEREST Q/E 31/12/2023	Revenue Interest	0.00	5.63
15/05/2024	INTEREST Q/E 31/03/2024	Revenue Interest	0.00	5.81
31/05/2024	Q4 allocation of support costs 2023	Administration Costs - Consol	0.34	0.00
31/05/2024	Q1 allocation of support costs 2024	Administration Costs - Consol	0.37	0.00
30/06/2024	Q2 allocation of support costs 2024	Administration Costs - Consol	0.37	0.00
15/08/2024	INTEREST Q E 30/06/2024	Revenue Interest	0.00	5.98
30/09/2024	Q3 allocation of support costs 2024	Administration Costs - Consol	0.39	0.00
15/11/2024	INTEREST Q E 30/09/2024	Revenue Interest	0.00	5.76
31/12/2024	Q4 allocation of support costs 2024	Administration Costs - Consol	0.00	1.13
		TRANSACTIONS:	1.47	24.31
		CLOSING BALANCE:		494.35

