

The Church of Scotland

Scone and St Martin's Parish Church of Scotland

ANNUAL REPORT AND FINANCIAL STATEMENTS

for

Year ended 31st December 2024

Congregation No: 281708

Charity No: SC007094

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2024

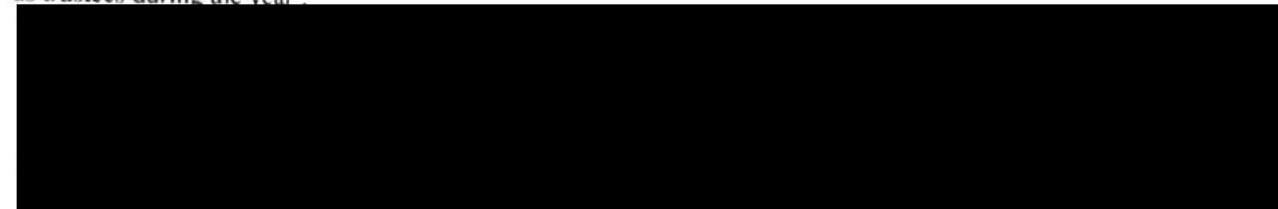
The Trustees present the annual report and accounts for Scone and St Martin's Parish Church of Scotland for the year ended 31 December, 2024.

Reference and Administrative Information


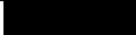
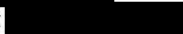
Charity Name :	Scone and St Martin's Parish Church of Scotland.
Charity Registration Number :	SC007094
Congregation Reference No :	281708
Contact Address :	25 Angus Road, Scone, PERTH, PH2 6QU

Trustees


Within the Church of Scotland, the persons having the general control and management of the administration of the Church are the members of the Kirk Session . The following persons served as trustees during the year :



Principal Office-bearers

Minister : 
Session Clerk : 
Church Treasurer : 

Independent Examiner


MMG Chartered Accountants,
4 Albert Place,
Perth, PH2 8JE

Bankers

Bank of Scotland,
10-16 King Edward Street,
Perth, PH1 5UT

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

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 Presbytery.

Organisational Structure

The Kirk Session, which meets five times a year, or more, as required, is responsible for the spiritual and temporal affairs of the Church, in terms of the Unitary Constitution which commenced in 2013.

Objectives

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 in Scotland through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Activities

Scone and St Martins has had another interesting year. It has been a year when new people have been added to our number, four by Profession of Faith and one by Transference. We have had one wedding, and celebrated four baptisms, and have known those who joined our fellowship in the previous year become good regular attenders and interested participants in our Church Family. We give thanks, also, for our two members from Zimbabwe, our member who has served in Eastern Asia, and the visitors we have had from various countries including Israel and Palestine, and some who have roots in the Orthodox Church. Three new elders have been made, one ordained and two who have joined the Kirk Session from Shetland, St Columba's. Some new people have joined the duty team, or the hospitality team. We are working to firm up a District Visitors team to assist in the bi-monthly visit of districts, delivering the Church Magazine and having a friendly word with the members, and reporting any need. Though not ordained, they will be a helpful aid to congregational life, and some in time may become elders. Alongside this, we are freshening up the composition

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2024

Activities, cont'd

and remits of Session Committees. It must also be reported, the Kirk Session has reviewed the Deed of Constitution, and has had opportunity to read any pertinent Act or Regulation revised by the General Assembly.

CONTACT : The Minister keeps in regular contact with those new to the congregation and seeks to nurture and encourage new members and gives thanks to all who assist. Fresh gifts are brought our way to recognise and to encourage. Alas, though, we have lost some good members through death, and pastoral care is given to the dying and the bereaved that goes far beyond designing a once off Service of Thanksgiving. Contact is kept with, and contact is sought, by families who live way and beyond Scone. The Candlelight Service of Remembrance is well supported by those who live near and far.

There is potential for the age profile to grow younger, though there is a **YOUTHFUL DYNAMIC** among the membership. We have some young attendees not ready to commit to membership. We also have some amazing over 90-year-olds vibrant in spirit. (One spoke of looking at a photo of her mother aged 70 years, and then of looking in the mirror and reckoning that her mother looked older than she is now.) Thanks are expressed for the work of the **PASTORAL COMMITTEE**. Worship is conducted by members in the Robert Douglas Memorial Home and in the Catmoor Home, and is well received. Lunches are popular and provide fellowship and nutrition to the many attending. Film with Food Day is highly successful. The Flower Ministry and the Card Ministry are received well, as are visits to those in hospital or who are housebound.

So far as **YOUNGER GENERATIONS** are concerned, it is good that the RDM School is in regular contact again, and the minister is invited to take monthly assemblies. Guildtown and Balbeggie schools have had interim head teachers over a period of time and it is hoped the situation will soon allow for the re-establishing of regular contact. Networking with all the organisations using our halls is vital, as there are many community organisations, catering for a variety of age-groups, in addition to those affiliated to the Church.

BOYS BRIGADE : The Boys Brigade continues to hold its own but we are conscious of the real need to recruit more officers. A new Captain is to be appointed. Kenny McAlpine retired this year and thanks were given for his service to the Company. We are grateful to the Officer in charge of the Company Section, Iain Lamond, and to the officers and helpers we have. The Bonfire Display, always responsibly planned, draws many young families and others for a safe evening of enjoyment. Owing to poor weather, it had to be cancelled this year, but here's to next year ! Another splendid social occasion is the Boys Brigade Burns Supper at which Officers and Boys pay tribute to the Bard with teaching on his contribution to the Scottish culture. The giving of the Selkirk Grace, piping in of the Haggis and Address to it, recitations, music and song, are impressive. A lovely meal is prepared by wives of the Officers, mothers of the boys, and Church Aunties, and all goes down well. We continue to flourish in the participation, fun, and sometimes winning of local and national competitions. The boys are rather good at chess and have won the **TOP AWARD** - the National and International Cups ! We are very proud of our boys !

GUIDES AND BROWNIES use our halls, as do Jujitsu, Mothers and Toddlers, Kids Club, Dancing Club, while we also provide our halls for the Scouts' fundraisers. More networking, we must achieve.

CHILDREN'S and **YOUTH WORK** must be high on our list of priorities. There is much room for improvement. We are grateful however, to those who staff and make weekly provision for our Sunday Club enjoyed by the girls who attend.

CAFÉ CHURCH, NITE KIRK, CRAFTY CHURCH, WORSHIP FOR MUMS AND BABIES are before us, and there is much initiative to occupy us. We continue to pray for more people to come on board.

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2024

Activities, cont'd

PRAYER GROUP : Members of the Prayer Team and Bible Study Team have continued to generously donate, advertise, and make available Try Praying booklets and Christmas and Easter publications that have had great take-up from those passing by. Banners advertising these, and good presentation boxes have highlighted the provision. The Church and all in need are regularly kept in prayer.

ECOLOGICAL PROJECT OF THE YEAR 2025 IN THE PLANNING : The Kirk Session and Congregation have been made aware that whereas the main part of the glebe is rented out to a local farmer, the part next to the car park can be retained for our own use. It has been suggested that the bottom part of Scone Glebe might be used for a Church Project, and that Community Groups and Individuals with ecological development at heart might like to be involved. The favourite suggestion, to date, has been that of a Community Orchard, and several groups are invited to attend a meeting early in 2025.

Of ancillary interest is the creation of a sensory experience for walkers and the creation of a Biblical or Faith Garden in the areas of ground we own around Scone and St Martins. A worship programme can dovetail with these projects as new focus is encouraged around and within the Church.

ST MARTINS : The sale of St Martins has been difficult for all involved. It has dragged on for a year, too long a saga for this report. It is our hope and prayer that the sale will be finalised on the last day of February, 2025, and that no further delay will occur. Communication between the parties has not been easy, and much time has been given to those wishing to purchase. In faith, we have advertised a Service of Closure for 23rd February, 2025. Our thoughts and prayers are with those who have worshipped in St Martins. All are part of our Union whom we embrace in fellowship and friendship as we look to fresh development in our parish area.

THE PLANNING COMMITTEE OF THE PRESBYTERY WITH REGARD TO SCONE AND ST MARTINS :

2024 was a highly frustrating year, with clarity in communication sadly lacking. A lack of straightforward communication and transparency often encourages unhelpful rumour. The year commenced with Scone and St Martins being asked to be the Supervising Congregation for the Mission Church Cargill Burrelton, and to enter union with Collace. The proposed union with Collace was clear, though we have to meet up. The description of our relationship with Cargill Burrelton was less clear. Cargill Burrelton, as an independent congregation with no formal links with Scone and St Martins, proceeded to follow its own course, involving the proposal to renovate its Church building. We remain unaware of whether the General Trustees have agreed to this proposal. We are also unaware of its impact on day to day running costs of either Cargill Burrelton or Scone and St Martins. At a meeting held with us in late 2024, a new scenario was introduced, viz. that Cargill Burrelton would be entering into a union with us, a scenario completely different from that described in the Presbytery Plan. There appear to be issues of governance here. Further, emails to Presbytery office-bearers do not always receive reply. This makes financial and fabric planning difficult for the future. We are unclear on the future ratio of elders (affecting decision-making) on any proposed Kirk Session ? Ought a situation to occur whereby the largest congregation is dwarfed at Kirk Session level by the number of elders from smaller congregations ? Is it right that if a future working relationship is to be established, we should be kept in the dark ? The whole situation seems unsatisfactory. The rationale for union with Cargill Burrelton, 8 miles distant, when another Church is much closer to it, also needs clarification.

FINANCE : Invitation has come from the National Stewardship Committee to further engage with them, and of course further initiative is always welcome. A Stewardship Consultant will visit the Kirk Session early in the New Year. However, Stewardship emails are forwarded to office-bearers. Our Treasurer, who regularly reports and encourages us towards our responsibilities, presented us with cheering news that despite our negative budget for 2024, we have achieved a break-even result for the year.

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2024

Activities, cont'd

FABRIC: Necessary repairs are attended to, and a careful eye is kept on the fabric.

A decision has to be made as to which Church building is to be kept in Scone. The Kirk Session has requested that whichever Sanctuary is kept, both halls be retained as both are in good order, and serve the Church and community well, in addition to generating healthy income.

THE GUILD: The Guild continues to recruit new members. Meeting afternoons and evenings on a fortnightly basis helps cater for different age groups. The Guild projects are well supported and a good variety of speakers is enjoyed. Over the session, meetings have included ladies from St Madoes and Kinfauns Church, whose branch closed, and at least one member from St Johns RC Church. Along with many Scone and St Martins members, they have participated in meetings by selecting and delivering readings, leading prayers and providing hospitality. The Guild continues as a strong arm of the Church.

THE HUB, KNIT AND CHAT, THE HAND BELL RINGERS, THE BADMINTON CLUB AND COUNTRY DANCE GROUP all cater for Church and community members, and provide much valued fellowship.

COMMUNICATION : Church News, the congregational magazine, continues good, informed, upbeat reporting. It is delivered to all on the Roll, on a bi-monthly basis. The Website and Facebook get good use. The Perthshire Advertiser is used to publicise the times of services and other ventures, and to project an active, in touch Church. Destiny, the community newspaper, also affords us a page of Church news, and advertising as required.

CHURCH SOCIAL AND FUNDRAISING is blossoming again, and our Autumn Fair was back to a splendid standard. As this has huge community impact, it was good to see all ages benefitting and enjoying themselves. There is no doubt that in Scone, a good social initiative and programme makes for good outreach to the parish. Among the initiatives offered are Quiz Nights and all that keeps the mind, body and spirit active.

CHRISTIAN AID : is supported by many members as is other charitable giving. The 80th Anniversary in 2025 we keep before us. We endeavour to keep global and national perspective. There is much support, also, for other charitable giving, among which have been causes such as Blythwood Shoebox Appeal, the Salvation Army Christmas Appeal, CHAS, and Vision PK, our local sight and hearing loss charity helping people in Perth and Kinross with anything relating to sensory impairment. The congregation, also, is invited to bring items to church on a Sunday for delivery to the Foodbank service.

WORSHIP : Different styles of worship are offered and the Seasons of the Year are embraced, with good and encouraging response received. We have a great singing congregation, and worship in Scots and the Doric, from time to time. We are blessed with those accomplished in the delivery of them. Our 19-year-old Piper, and her Pipe Major father treat us well, as does the young BB Piper who played in Nite Kirk. **ORGANIST:** We are blessed in having [REDACTED] as organist for Scone and we are grateful for her ministry of music. [REDACTED] who retired a year ago, comes back to play occasionally, and we are grateful. We continue to be indebted to [REDACTED] for their ministry of music at the St Martins sanctuary, and to all play for services at the Residential Homes.

GENERAL COMMENT : Scone & St Martins is a super congregation, warm and inclusive. All are invited to join us for friendship and fellowship. We cover Scone, St Martins, Stormontfield, Balbeggie, Guildtown and Wolfhill. Find us on Facebook and the Website. To achieve well in future years, we continue to recognise the importance of Faith sharing, inviting, nurturing, and welcoming new people to engagement and participation in the life and work of the Church. The five marks of mission and the needs of all age-groups are important to us.

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2024

Activities, cont'd

We continue to appreciate the services of our beadles, secretary, hall keeper and cleaners. Tribute is paid to the Session Clerk for dedicated service, as also to the Treasurer for his attention to all things financial. Appreciation is extended to the Roll keeper and Magazine Editor, to the Kirk Session for their diligence and support, and to all engaged in Christian service.

We strive to meet the needs of our parish. Minister, office-bearers and congregational members continue to work to a strong team effort. To God be the glory.

Financial Review

Receipts

Donations, including one-off amounts and tax recovered, at £93,575, were very close to last year's total..

Very helpfully, this included a legacy of £5,000 from the [REDACTED]

Our pre-Christmas Appeals to the congregation were again important, raising £2,441.

Offerings and donations remain our most important component of total income, at 67%.

Other sources of income, now one third of the total, were strong, especially hall lets to community groups.

In fundraising, our summer fair produced a net income of £3,860, and coffee mornings contributed £2,058. Other smaller events, spread through the year, were also successful socially and financially.

Higher interest rates again led to an improvement in income from bank deposits.

Payments

The largest component of our annual costs is our Giving to Grow allocation. In 2024, we were hit by a 12% increase, (to £58,983) coming after a reduction in the previous year.

Amongst other costs, the biggest increase was in heating and lighting, up by 86%. The higher priced electricity contract from October 2023, and also technical problems with heating controls, were responsible for the large increase.

We incurred an expense of £2,600 on grounds maintenance at Burnside, but this was partially offset by donations totalling £1,662, mainly from the Ashton McKenzie Trust. Expenditure of £1,590 on a portable sound system, and £1,296 on a dishwasher, were also offset by donations totalling £1,500.

Result for the Year

The net surplus for the year was £519, (2023- £8,934) and our bank and deposit balances rose to £171,040, (2023- £170,521) of which £146,325 is in unrestricted funds.

Looking ahead

The sale of St Martins Church building is expected to be concluded in February, 2025, leading to savings of around £4,000, per annum.

We have budgeted a deficit of £9,659 for 2025. Our 'Giving to Grow' requirement has been slightly reduced, and heating and lighting costs should also be less, but maintaining income levels is a big challenge. As mentioned above, there are significant uncertainties over the future of our church buildings, and proposed mergers, with outcomes not yet clear.

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report cont'd

Year ended 31 December, 2024

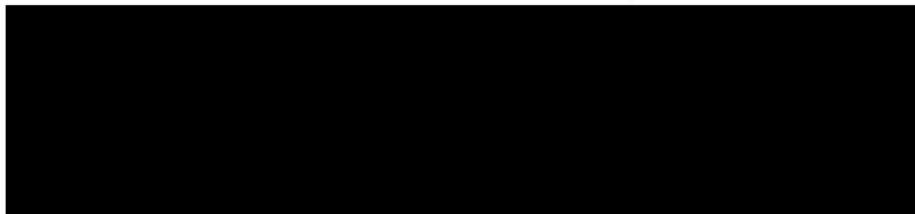
Reserves Policy

It is the trustees' policy to hold reserves of approximately 6 months' expenditure including designated funds. At the end of the year, the Church held unrestricted bank and deposit funds of £ 146,325 , including £60,222 in designated fabric funds . This total represents more than 12 months' expenditure, but the last three years have been fairly low for expenditure. The trustees view the level of funds as prudent, in the light of continuing pressures on income, and the expected need for future spending. This is especially so, because of uncertainties over the future of Church buildings, and prospective mergers with other churches.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the General Assembly Regulations for Congregational Finance. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Scone and St Martin's Parish Church of Scotland
SC 007094

Report of the Independent Examiner, Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31st December, 2024 which are set out on pages 9 to 14.

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) (d) 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, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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 .

Member of the Institute of Chartered Accountants of Scotland,

MMG Chartered Accountants
4 Albert Place
Perth, PH2 8JE

Date : 25th March 2025

Scone and St Martin's Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	3	89,568	4,007	0	93,575	93,725
Fundraising activities		8,808	0	0	8,808	7,835
Grants received		250	0	0	250	250
Income from investments		801	80	0	881	783
Bank & deposit interest		4,023	372	282	4,677	3,448
Guild and clubs' receipts		3,845	0	0	3,845	4,129
Other receipts		10	0	0	10	605
		<u>107,305</u>	<u>4,459</u>	<u>282</u>	<u>112,046</u>	<u>110,775</u>
Rental of premises		25,370	0	0	25,370	21,021
Release of revenue from						
Consolidated Fabric Fund		2,900	0	0	2,900	2,600
<u>Total Receipts</u>		<u><u>135,575</u></u>	<u><u>4,459</u></u>	<u><u>282</u></u>	<u><u>140,316</u></u>	<u><u>134,396</u></u>
<u>Payments</u>	4					
Costs of generating funds		578	0	0	578	564
Charitable activities		133,973	4,346	0	138,319	124,064
Governance costs		900	0	0	900	834
<u>Total Payments</u>		<u><u>135,451</u></u>	<u><u>4,346</u></u>	<u><u>0</u></u>	<u><u>139,797</u></u>	<u><u>125,462</u></u>
Excess of Receipts over		<u>124</u>	<u>113</u>	<u>282</u>	<u>519</u>	<u>8,934</u>
Payments for the year		<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>

The Notes on pages 11 to 14 form an integral part of these accounts.

The above Statement excludes funds raised on behalf of other charities as shown in Note 6.

Basis of Accounting : these Accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Scone and St Martin's Parish Church of Scotland
Statement of Balances
At 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		146,201	18,385	5,935	170,521	161,587
<u>Movement in year:</u>						
Excess of Receipts over Payments	2	124	113	282	519	8,934
Bank & deposit balances carried forward		<u>146,325</u>	<u>18,498</u>	<u>6,217</u>	<u>171,040</u>	<u>170,521</u>
<u>Investments at market value</u>						
(At cost or 1991 Valuation - £17,002)		<u>37,878</u>	<u>3,777</u>	<u>0</u>	<u>41,655</u>	<u>38,063</u>
<u>Assets</u>						
Gift Aid receivable		5,041	0	0	5,041	5,251
Hall rents receivable		196	0	0	196	1,168
		<u>5,237</u>	<u>0</u>	<u>0</u>	<u>5,237</u>	<u>6,419</u>
<u>Liabilities</u>						
Heat & light		2,171	0	0	2,171	2,669
Examiner's fee		1,440	0	0	1,440	900
Minister's expenses		80	0	0	80	80
Organists fees		170			170	0
Repairs & replacements		96			96	0
Miscellaneous expenses		27	0	0	27	140
		<u>3,984</u>	<u>0</u>	<u>0</u>	<u>3,984</u>	<u>3,789</u>

The accounts were approved by the Kirk Session on 16th March, 2025

For and on behalf of the Kirk Session

Scone and St Martin's Parish Church of Scotland

Notes to the Accounts

Year ended 31 December, 2024

1. Trustee Remuneration and Related Party Transactions

During the year, the following trustee received payments for services provided : [REDACTED]
£2,925 (2023- £2,655). The following expenses were incurred on behalf of the Minister :
travelling expenses £960 (2023 - £1,200) and council tax £1,953 (2023 - £2,246).

2. Movements in Funds

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	70,850	129,668	133,410	3,059	70,167
Designated Fabric Fund	49,190	1,032	0	0	50,222
Fabric Reserve Fund : St Martins	10,000	609	0	-609	10,000
Designated Fund Raising Fund	11,393	378	0	0	11,771
St Martins Special Fund Raising Fund	38	0	0	0	38
Designated Youth Initiatives Fund	5,093	0	0	0	5,093
Sunday Schools	48	43	0	0	91
Designated Bea Adams Fund	10,000	0	0	0	10,000
Designated Ishbel McGhie Fund	3,000	0	0	0	3,000
Church Guild	1,039	1,737	1,342	-900	534
Church Badminton Club	134	665	0	-650	149
Church Scottish Country Dance Club	418	1,443	699	-900	262
	<u>161,203</u>	<u>135,575</u>	<u>135,451</u>	<u>0</u>	<u>161,327</u>
Restricted funds					
Equipment Fund	945	1,313	1,200	0	1,058
Flower Fund	2,957	742	924	0	2,775
Organ Fund	2,170	72	0	0	2,242
Girls Brigade Youth Fund	337	11	0	0	348
William Watson Trust Fund	6,347	201	0	0	6,548
Sunday School St Martins Fund	543	2	0	0	545
Lighting St Martins Fund	376	1	0	0	377
Edward Campbell Fund	1,250	0	0	0	1,250
Burnside halls improvements Fund	5,210	1,662	1,662	0	5,210
Retirements Presentation Fund	105	455	560	0	0
Summer Holiday Club Fund	145	0	0	0	145
	<u>20,385</u>	<u>4,459</u>	<u>4,346</u>	<u>0</u>	<u>20,498</u>
Endowment funds					
Benevolent Capital Fund	1,783	0	0	0	1,783
Benevolent Revenue Fund	4,152	282	0	0	4,434
	<u>5,935</u>	<u>282</u>	<u>0</u>	<u>0</u>	<u>6,217</u>
Total funds (see also Note 8)	<u>187,523</u>	<u>140,316</u>	<u>139,797</u>	<u>0</u>	<u>188,042</u>

2 cont'd

Purposes of Designated Funds

Fabric Funds : The Trustees set aside funds for the maintenance of the Church property.
Fund Raising Funds : These funds are set up for the receipts from fund raising activities.
Youth Initiatives Fund : These funds are for support of youth work undertaken by the Church.
The Bea Adams and Ishbel McGhie Funds were set up following receipt of legacies in 2010, for charitable purposes.
Church Guild : These funds are generated by the Guild for charitable purposes.
Church Badminton Club : These funds are generated by the Club for charitable purposes.
Church Scottish Country Dance Club: These funds are generated by the Club for charitable purposes.
Sunday Schools : These funds are generated by the Sunday Schools for charitable purposes.

Purposes of Restricted Funds

Equipment Fund: This fund provides equipment for use in worship, in the church's administration and by the church's committees and organisations.
Flower Funds : These funds provide flowers for display in the church and halls buildings.
The H. Robertson Flower Fund and the Chalmers Robertson Flower Fund were consolidated at 31st December, 2017 with the Flower Fund.
Organ Fund : This fund is for major repairs to the organ if needed.
Girls Brigade Youth Fund : This is a fund to be used for the benefit of the younger members.
William Watson Trust Fund : This fund is to be used to assist the poor of the parish.
Sunday School St Martins Fund : This fund from the late George Bennet, is to benefit the Sunday School.
Lighting St Martins Fund : This is the remainder of a fund to provide lighting in the Church.
St David's Trust Fund : This fund was set up for the maintenance of the St David's church building, and has been consolidated with the Burnside halls Improvement Fund.
Edward Campbell Fund : This fund is to be used at the discretion of the minister.
Burnside halls Improvements Fund : This fund is to be used for maintenance and improvements to the church halls and car parking areas at Burnside.
Summer Holiday Club Fund : This fund is to be used towards the costs of running a summer holiday club for children in the parish.
Retirements Presentation Fund : This fund has been set up through donations from the congregation for the purpose of retirement presentations to members of staff.

Purposes of Endowment Funds

The purpose of the Benevolent Fund is to provide assistance to residents of the parish.

Scone and St Martin's Parish Church of Scotland

Notes to the Accounts, cont'd

Year ended 31 December, 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
Offerings	61,950	0	0	61,950	63,567
Christmas Appeal	2,441	0	0	2,441	3,480
Tax recovered	13,946	0	0	13,946	13,543
Legacy received	5,000	0	0	5,000	0
Other donations	6,116	4,007	0	10,123	13,025
Congregational organisations	115	0	0	115	110
	<u>89,568</u>	<u>4,007</u>	<u>0</u>	<u>93,575</u>	<u>93,725</u>
4. Analysis of Payments					
Costs of generating funds					
Offering and stewardship material	203	0	0	203	189
Fundraising expenses	375	0	0	375	375
	<u>578</u>	<u>0</u>	<u>0</u>	<u>578</u>	<u>564</u>
Charitable activities					
Giving to Grow allocation	58,983	0	0	58,983	52,758
Presbytery dues	2,689	0	0	2,689	1,484
Minister's travel	960	0	0	960	1,200
Other staffing costs	24,723	0	0	24,723	23,800
Fabric repairs & maintenance	5,910	1,662	0	7,572	12,592
Heating & lighting	19,924	0	0	19,924	10,690
Insurance	7,898	0	0	7,898	7,751
Council tax : Manse	1,953	0	0	1,953	2,246
Church telephone and internet	906	0	0	906	1,366
Printing , stationery & advertising	3,018	0	0	3,018	2,936
Equipment repairs & maintenance	2,828	1,200	0	4,028	1,449
Guild and Clubs' Payments	2,041	0	0	2,041	1,970
Miscellaneous expenses	2,140	1,484	0	3,624	3,822
	<u>133,973</u>	<u>4,346</u>	<u>0</u>	<u>138,319</u>	<u>124,064</u>
Governance costs					
Examiner's fee	900	0	0	900	834
	<u>900</u>	<u>0</u>	<u>0</u>	<u>900</u>	<u>834</u>

5

Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. 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 (2023 - £30,135) and maximum stipend in the fifth and subsequent years of service was £38,884 (2023 - £37,032).

Scone and St Martin's Parish Church of Scotland

Notes to the Accounts, cont'd Year ended 31 December, 2024

	2024	2023
6. Collections for Third Parties	£	£
Children's Hospice Association Scotland	134	125
Vision PK	114	0
Presentation to Barbara Murray	560	0
Christian Aid	250	481
Guide Dogs for the Blind Association	0	130
Disasters Emergency Ctee Turkey-Syria Earthquak	0	298
	<u>1,058</u>	<u>1,034</u>

Donations were made to the following charities during the year :

Action Aid	<u>286</u>	<u>286</u>
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7. Analysis of Donations from Church Organisations	2024	2023
	£	£
The Guild	900	500
Badminton Club	650	600
Scottish Country Dance Club	900	800
Total included in transfers from Designated Funds	<u>2,450</u>	<u>1,900</u>
Knit & Chat Group	115	110
Total shown as donations from Congregational organisations	<u>115</u>	<u>110</u>

8 Reconciliation of Bank and Deposit Balances with Total funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Bank and Deposit balances (Page10)	146,325	18,498	6,217	171,040
Investments, at cost or 1991 valuation : included in Fund balances at 31st December, 2024	<u>15,002</u>	<u>2,000</u>	<u>0</u>	<u>17,002</u>
Fund balances (Note 2)	<u>161,327</u>	<u>20,498</u>	<u>6,217</u>	<u>188,042</u>

Scone and St Martin's Parish Church of Scotland

Year ended 31 December, 2024

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>191,910</u>	<u>191,910</u>
Market Value of investments held at 31 December, included in Credit Balances above	<u>228,563</u>	<u>119,794</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>10,376</u>	<u>5,856</u>