

The Church of Scotland
Arrochar Parish Church

2024

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 181175

Charity No: SC 008929

Receipts and Payments

Reference and Administrative Information

Charity Name:

Arrochar Parish Church

Charity Registration Number:

SC 008929

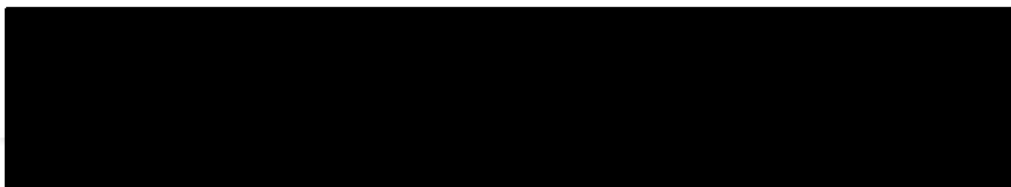
Congregation Reference No:

181175

Contact Address:

Siadar
Tarbet
Arrochar
Argyll and Bute, G83 7DA

Trustees



Principal Office-bearers

Session Clerk:



Clerk:



Church Treasurer:



Independent Examiner



Bankers

Royal Bank of Scotland,
Colquhoun Square, Helensburgh

Arrochar Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	24172	20000		44172	20551
Legacies					0	0
Activities for Generating Funds		3460	3114		6574	3628
Bank & Deposit interest		298			298	127
Investment income		124			124	110
		28054	23114	0	51168	24416
Weddings		780			780	10
Grants					0	0
Subscriptions					0	0
Life & Work					0	0
<u>Total Receipts</u>		28834	23114	0	51948	24426
<u>Payments</u>	4					
Costs of generating funds		131			131	100
Charitable activities		28365	129		28494	18760
Governance costs					0	0
<u>Total Payments</u>		28496	129	0	28625	18860
Excess of Receipts over Payments for the year before transfers		338	22985	0	23323	5566
Transfers from General to Fabric		0	0	0	0	
Excess of Receipts over Payments for the year		338	22985	0	23323	5566

Arrochar Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

There were no transactions in this category

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	23908	28834	28496		24246
	<u>23908</u>	<u>28834</u>	<u>28496</u>	<u>0</u>	<u>24246</u>
Restricted funds					
Designated Fabric Fund	129	23114	129	0	23114
					<u>0</u>
	<u>129</u>	<u>23114</u>	<u>129</u>	<u>0</u>	<u>23114</u>
Total funds	<u>24037</u>	<u>51948</u>	<u>28625</u>	<u>0</u>	<u>47360</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have agreed to have a restricted fund set aside funds for the maintenance of the Church property

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
Gift Aid Donations	18353			18353	15074
Ordinary Offerings (Open Plate)	2181			2181	2594
Other Offerings, Donations etc	3638	20000		23638	2883
	<u>24172</u>	<u>20000</u>	<u>0</u>	<u>44172</u>	<u>20551</u>
4. Analysis of Payments					
Costs of generating funds				0	
Licence	30			30	0
Offering envelopes	101			101	100
	<u>131</u>	<u>0</u>	<u>0</u>	<u>131</u>	<u>100</u>
Charitable activities					
Ministries & Mission allocation	7221			7221	5801
Presbytery dues				0	0
Cleaning	1100			1100	0
Pulpit supply				0	2848
Other staffing costs				0	250
Fabric repairs & maintenance	281			281	834
Heat and light	4820			4820	3283
Insurance	1632			1632	1677
Other building costs	9967			9967	2284
Training				0	0
Childrens Activities				0	0
Life and Work				0	168
Equipment	2097			2097	335
Church Events				0	70
Printing, stationery and postage	190			190	286
General Running Expenses	847			847	894
Other expenses	210			210	30
	<u>28365</u>	<u>0</u>	<u>0</u>	<u>28365</u>	<u>18760</u>
Governance costs					
Independent examiner's fees	0	0	0	0	0
Other payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5. Ministries and Mission allocation					
All Church of Scotland congregations contribute to the Ministries and Mission Allocation which bears the costs of all ministers' remuneration and employer's contributions for national insurance, pension and housing and loan					
				2024 £	2023 £
6. Collections for Third Parties					
None				<u>0</u>	<u>0</u>

Arrochar Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	23908	129		24037	18471
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	338	22985		23323	5566
Transfer					
Bank & deposit balances carried forward	<u>24246</u>	<u>23114</u>	<u>0</u>	<u>47360</u>	<u>24037</u>
<u>Investments at market value</u> (cost £ 487.60)				<u>5869</u>	<u>5364</u>
<u>Assets</u>					
Gift Aid Receivable				<u>2000</u>	<u>2000</u>
<u>Liabilities</u>				<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session & Financial Board who act as the Charity's trustees on 30/03/25

For and on behalf of the Kirk Session and Financial Board

[Redacted Signature]

[Redacted Signature]

Session Clerk

Treasurer

30/3/25

Trustees' Annual Report

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution

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. An Interim Moderator is in post as we currently have no Minister in post at the moment.

Organisational Structure

The Kirk Session is responsible for spiritual affairs within the church and meets several times a year. As the church now operates under a unitary system, the Kirk session is now responsible for those activities formerly within the remit of the Congregational Board, i.e. all matters relating to the management of the Church properties and Financial Affairs.

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.

Worship and Fellowship are at the heart of the congregation's activities.

Achievements and Performance

During this year, our kirk session have worked tirelessly to continue to make our Church a welcoming and safe environment for worship and build up our church activities again. We warmly welcome anyone to our services/activities and we have had a number of visitors during the year. Our worshipping community continues to remain relatively stable with a strong commitment to developing the Christian activity. We continue to work hard in preparing for our proposed union with Luss and Rhu parishes and this is progressing well. [REDACTED] continues as our Ordained Local Minister and this is allowing us to have a more coherent worship. We continue to engage with all local residents and friends of our church by the issuing of a parish newsletter. Our craft group has also recommenced weekly.

Our main source of income supporting the work of the congregation remains the generosity of its members through free will offerings and donations. We have also received donations from local companies/ organisations and other donors connected to the parish. We are very grateful to our congregation and wider community who continued to support us.

We have also held several fundraising events including a plant sale and fairs and we are very grateful to those who supported these activities.

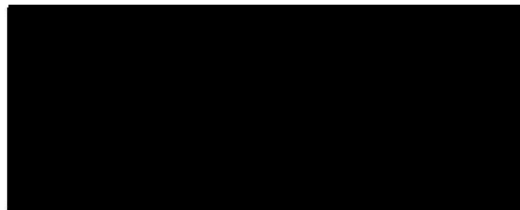
Reserves Policy

It is the Trustees' policy not to hold reserves unless there is a particular reason for so doing. Our regular income is sufficient for our needs and when additional income becomes available we apply it in the manner which best serves our congregation, community and our wider mission.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board are responsible for keeping proper

Approved by the Trustees and signed on their behalf,



Date 30/03/2025

Independent Examiner's Report to the Trustees of Arrochar Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages two to eight.

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.

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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

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 [other than disclosed below*]

- 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
to which, in my opinion, attention should be drawn in order to enable a proper understanding of
the accounts to be reached.
- 2

Name

Address:

Signed

Date

30/03/2025

Please delete the words in brackets if they do not apply. If the words do apply set out those matters which

*

have come to your attention.