

PENTLAND PARISH CHURCH OF SCOTLAND

Registered Scottish Charity

**Trustees` Report
and
Financial Statements
For
Year Ended 31st December 2024**

Congregation Number 412297

Charity Number SCO 10296

Pentland Parish Church Of Scotland

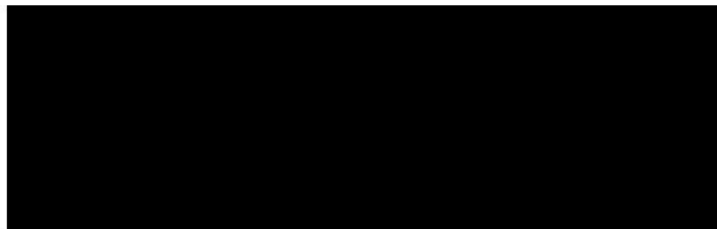
Reference and Administrative Information

Charity Name Pentland Parish Church of Scotland

Registrations Scottish Charity Number SCO 10296

Congregation Number 412297

Contact &Address



Trustees

Associated with Kirk Session



Elders



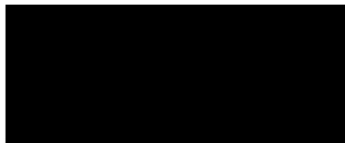
Pentland Parish Church of Scotland

Reference and Administrative Information continued

Principal Office Bearers

Session Clerk

Treasurer



Bankers

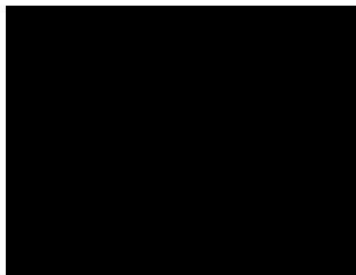
Royal Bank of Scotland

11 Orlig Steet

Thurso

KW14 7BL

Independent Examiner



Pentland Parish Church Of Scotland

Trustees Annual Report for Year Ended 31st December 2024

Structure, Governance and Management

The Churches are administered in accordance with the terms of The Deed of Constitution.

Recruitment and Appointment of Trustees

Pentland Parish Church of Scotland operates under a unitary constitution. There are five elders. Meetings are held every three months.

Organisational Structure

Our fulltime minister is the Rev. Janet Easton-Berry assisted by the Parish Assistant.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and 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 every parish in Scotland. It co-operates with other churches in various ecumenical bodies in Scotland and beyond. Religious observance is normally held every week in all churches, with occasional joint services.

Achievements and Performance

Canisbay Church Hall is normally well used by the local Mother and Toddler Group, Guild, Church Meetings and Social Events. A Prayer group is held on a Wednesday afternoon.

Financial Review

The principal source of income is through weekly offerings, with some standing orders. Gift Aid is claimed as appropriate. The balance at 31/12/24 is £37334

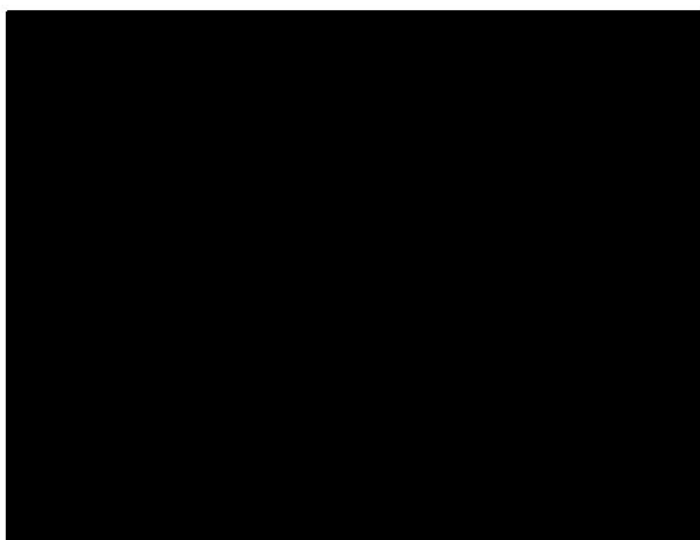
Reserves Policy

At the year end the Church held a total balance of £56318 not including money held by the General Trustees on behalf of Pentland Parish. The total expenses of the Church in 2024 amounted to £45235, and the total income for 2024 was £55198. This leaves an increase of £9962.

Statement of Trustees` Responsibilities

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. Those members 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 2010, and the Regulations anent Congregational Finance approved by the General Assembly of The Church of Scotland in 2007. 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



APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

PENTLAND PARISH CHURCH OF SCOTLAND

Registered charity number

SC

SC010296

On the accounts of the charity for the period

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

01

2024

31

12

2024

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 2006 Accounts Regulations. 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 that disclosed on the attached page*)~~

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.

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets on the following page.

**OSCR will accept digital or typed signatures.

PENTLAND PARISH CHURCH OF SCOTLAND

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations	3	47142			47142	28606
Legacies						
Activities for Generating Funds		1518			1518	2143
Bank & Deposit interest		450			450	361
Investment income						
		49110			49110	31110
Float returned		200			200	
Refunds						2741
Weddings/Funerals		810			810	670
Grants						1650
Life & Work						57
Collection for Charities		77			77	774
Bequests (restricted)			5000		5000	
Pulteney Church Supply						160
Flower Festival - Playpark						2042
<u>Total Receipts</u>		50197	5000		55197	39204
<u>Payments</u>	4					
Costs of generating funds		45235			45235	42809
Charitable activities						
Governance costs						
<u>Total Payments</u>		45235			45235	42809
Excess of Receipts over Payments for the year before transfers		9962			9962	-3605
Transfers						
Excess of Receipts over Payments for the year		9962			9962	-3605

PENTLAND PARISH CHURCH OF SCOTLAND

Statement of Balances

At 31 December 2024

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	23140	4230		27370	27370
brought forward					
Movement in year:	9963			9963	
Excess of Receipts over Payments for the year					
Bank & deposit balances					
carried forward	<u>33103</u>	<u>4230</u>		<u>37333</u>	<u>27370</u>
<u>Consolidated loan fund</u>	<u>3428</u>			<u>3428</u>	<u>3257</u>
<u>Assets</u>					
Gift Aid Receivable	<u>5751</u>			<u>5751</u>	<u>5033</u>
<u>Liabilities</u>					
Cost of repair not yet billed					

The accounts were approved by the Kirk Session and Financial Board on 5/5/25

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

PENTLAND PARISH CHURCH OF SCOTLAND

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 4 trustees received reimbursement of expenses incurred totalling £9488

or

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Consolidated Loan Fund	3257	171			3428
Designated Fabric Fund (estimate)	14938	150			15088
Paypal Account	468				468
General Fund	27371	55184	45221		37334
	<u>46034</u>	<u>55505</u>	<u>45221</u>		<u>56318</u>
Restricted funds					
All Bequests see appendix	4230				4230
	<u>4230</u>				<u>4230</u>
Endowment funds					
Total funds	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	3234			3189	3005
Gift Aid Donations	8550			8625	8309
Tax Recovered on Gift Aid Donations	5751			5751	5033
Ordinary Offerings (Open Plate)	12806			12776	10839
Other Offerings, Donations etc	16801			16801	1420
	<u>47142</u>	<u></u>	<u></u>	<u>47142</u>	<u>28606</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees					
Offering envelopes					
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Charitable activities					
Giving to Grow Contributions	12392			12392	11792
Presbytery dues					1498
Travelling Expenses,etc	8224			8224	8802
Pulpit supply	1850			1850	1750
Manse	84			84	327
Fabric repairs & maintenance	7630			7630	
Council Tax	1834			1834	1260
Charitable Donations	195			195	872
Heat and light	5745			5745	6609
Insurance	5524			5524	5353
Fundraising expenses					1693
Honorarium	780			780	540
Life & Work					21
Glebe Fence					
Printing, stationery and postage	256			256	186
Other expenses	721			721	64
Flower Festival - playpark					2042
	<u>45235</u>	<u></u>	<u></u>	<u>45235</u>	<u>42809</u>
Governance costs					
Independent examiner's fees					
Other payments					
Purchase of assets					
Purchase of investments					
	<u></u>	<u></u>	<u></u>	<u></u>	<u></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. For the year under review the minimum stipend - £31642 and the maximum stipend 5th and subsequent years of service - £38884

6. Collections for Third Parties

	2024 £	2023 £
Turkey Appeal		405
Caithness Food Bank		152
Poppy Scotland	77	105
Cats Protection		105
Caithness RDA		105
Ukraine		2042
Pulteney House	155	
	<u>232</u>	<u>2914</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit balance at 31December 2024 at cost		
56 Consol. Fabric Fund - Cap (11)	140712	140712
Growth: Cost - £11232.76 Market Value - £22183.26		
Income: Cost - £6233.45 Market Value - £7985.32		
Deposit: £123245.78		
Market Value of £2809 at 31/12/24 Frary Bequest Dunnet £5225.22 included in the Growth Figure		
Market Value of Balances at 31/12/24	153414	
<u>REVENUE ACCOUNT 50</u>		
Credit Balance at 31 December 2024	<u>24632</u>	<u>17883</u>
	<u></u>	<u></u>

PENTLAND PARISH CHURCH OF SCOTLAND
Year Ended 31 December 2024

Bequests included in the Current Account

Manson Bequest – Dunnet	1614.98
W Manson – Canisbay	323.43
W Henderson, H cook & M Mowat – Canisbay	348.25
Malcolm Oswald Bequest – Canisbay	<u>896.47</u>
	3183.13

Manse Fund – Canisbay	1.71
Building Fund – Canisbay	<u>1045.41</u>
	<u>£4230.25</u>

Balance as per Bank Statements 01/01/2024

Current Account	25663.69
Deposit Account	<u>1707.21</u>
	27370.90

Add

Income excel	54634.20	
Contra	534.47	
Deposit a/c interest	<u>29.44</u>	<u>55198.11</u>
		82569.01

Less

Expenditure excel	44700.91	
Contra	<u>534.47</u>	
		<u>45235.38</u>

Balance as per bank statements 31/12/2024

£37333.63

Current Account	35596.98
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Deposit Account	<u>1736.65</u>
	<u>£37333.63</u>

