

The Church of Scotland

The Parish of Traprain

CONGREGATIONAL ACCOUNTS

for year ended 31 December 2024

Congregation Number: 030257

Charity Number: SC012277

Charity Name: The Parish of Traprain

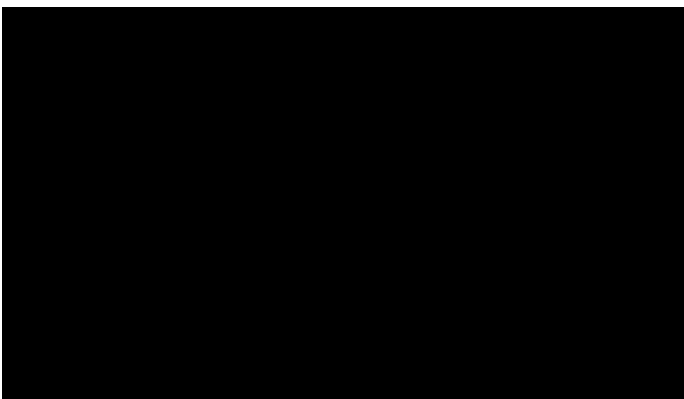
Charity Registration Number: SC012277

Congregation Reference Number: 030240

Contact Address:



Trustees as at 31 December 2024

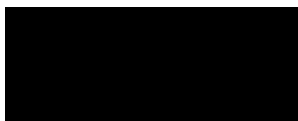


Principal Office-bearers:

Minister:

Session Clerk:

Treasurer:



Independent Examiner:



Bankers:

The Royal Bank of Scotland,
Court Street
Haddington

Structure, Governance and Management

Governing Document

The charity is administered in accordance with the terms of the Deed of Constitution approved by the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the ruling elders of the congregation and are chosen from those members of the church who are considered to have the appropriate gifts and skills to lead the affairs of the congregation. [REDACTED] is Moderator of the Kirk Session.

Organisational Structure

The Kirk Session, which usually meets five times a year, is responsible for the spiritual life of the church as well as other matters such as mission, property maintenance and community links. The parish is also well represented at meetings of the Lothian and Borders Presbytery.

Review of the Year

We had previously committed to develop work on a number of priorities including Growing Young, Dementia Care, Pilgrimage and improving the worship spaces and these have continued to guide our thinking and actions throughout the year. During 2025 we continued to see positive growth in many areas of the life of the congregation. [REDACTED] has taken the lead in many initiatives, and this has led to increased attendance at weekly worship and many new activities taking place across the parish. We were delighted to be able to welcome four new members to the congregation.

Special services were held to mark Holy Week and Easter, Harvest, Remembrance, St Andrews Day and Christmas. These included a sunrise walk up Traprain Law and egg rolling in Athelstaneford; both followed by excellent breakfasts. Prayer and house groups have been operating and we continued to offer mid-week prayer sessions at Whitekirk Church.

We have continued to engage with the Growing Young Project. This has resulted in more young people and families being involved in the life of the congregation. Messy Church now takes place on a regular basis, and we were again delighted to have a “sold out” Holiday Club during the summer holidays. The Wednesday evening Youth Club for S1 upwards is now well established and is often at capacity for the Stables.

At the other end of the age spectrum, we continue to support a weekly friendship group in partnership with the Lynton Day Centre. Our weekly community café operates in conjunction with the East Lothian Food Bank, Dunbar Debt Advice Service and the Ridge Project. A pastoral support group has also been set up and at the end of the year we started trialling a Village Vestry based in the Mart at East Linton.

Other activities in the year have included meetings of the Guild, local pilgrimages and support nights for Ukrainian refugee families and their hosts. Our minister is the chaplain to the three primary schools in the parish and has also developed links with Dunbar Grammar School.

We continue to value the international links we have with our twinned partners in Naxalbari, Northern India. Our Session Clerk was able to visit St Thomas' Church there in November and we look forward to building on this relationship. We have also continued to connect with friends in the First Presbyterian Church in Holt, Michigan.

The Resources Committee continues to support the Kirk Session in looking after financial and property matters. We had hoped to have concluded the sale of the church buildings at Whittingehame and Whitekirk, but these have been delayed as a result of planning applications and other negotiations. Givings during the year have increased and we are grateful for a number of one-off donations. [REDACTED] was appointed as treasurer in April replacing [REDACTED] who served so ably for eight years. [REDACTED] was appointed as our first parish administrator in January, we have gratefully appreciated the additional support that [REDACTED] has been able to give to the minister and the leadership team.

Our church magazine Contact is delivered throughout the parish and helps to spread the news about all this work. Our website and Facebook pages are used to share updates about the life of the Parish, and it is also possible to download the sermons from the website.

Future Plans

We continue to look to see how we can improve our mission to the parish. The trustees are also keen to see what we can do to improve the prayer life of the parish and encourage more people living in the parish to connect with the church. Our pattern of worship is still evolving, and we hope this will be more attractive to those who currently do not regularly attend on a Sunday. After trying out a Café church style of worship in 2024, we are planning several more during 2025. Plans are also in hand to trial a new art based group called Colourful Connections that is designed to improve brain health and help develop friendships in the community.

Financial Review

Total Receipts for the year ended 31 December 2024 decreased 14% to £135,895 (2023: £157,929) largely due to no legacy income being received in the year (2023: £12,864) and with overall donations remaining relatively stable year on year. During the year, the Parish was able to recover a total of £49,509 from the General Trustees, as compared to £51,197 in 2023.

Total Payments for the year ended 31 December 2024 decreased by 9% to £129,773 (2023: £142,674) largely due to reduced expenditure on fabric repairs and maintenance of £14,363 in 2024 (2023: £59,351). During 2024, the Parish employed an Administrator resulting in increased staff costs of £7,281 (2023: £771).

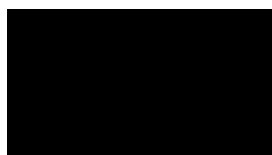
As a result of these movements, Excess of Receipts over Payments for the year totalled £6,123 versus £15,255 in 2023, with the overall Statement of Balances increasing by 5% to £298,771 (2023: £283,434).

Thanks

We are most grateful to all our members who continued to support the work of the church throughout the vacancy and for their generous offerings which sustain the work of the church.

We are thankful for all the time and effort that the [REDACTED] has devoted to the parish over the course of the year. Thanks, are also due to the other office-bearers, elders and the many other volunteers who do so much week in week out to maintain the life of the congregation.

By order of the Kirk Session



Session Clerk

16 June 2025

Receipts and Payments Account

	Note	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	Total 2023 £
Receipts	3					
Donations		70,523	0	0	70,523	70,680
Legacies		0	0	0	0	12,864
Subtotal donations		70,523	0	0	70,523	83,544
Activities for Generating Funds		3,755	0	0	3,755	1,385
Bank & Deposit interest		880	0	90	970	720
Investment income		6,957	0	2,052	9,009	6,851
Total		82,114	0	2,142	84,256	92,500
Rental of premises		798	0	0	798	1,836
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		49,509	0	0	49,509	51,197
Other Receipts		1,084	0	0	1,084	11,047
Charity collections		248	0	0	248	1,349
Total receipts		133,753	0	2,142	135,895	157,929
Payments	4					0
Charitable activities		127,693	0	2,080	129,773	142,674
Governance costs		0	0	0	0	0
Total Payments		129,088	0	2,080	129,773	142,674
Excess of Receipts over Payments before transfers		6,060	0	62	6,123	15,255
Transfers		-1,213	1,213	0	0	0
Excess of Receipts over Payments for the year		4,847	1,213	62	6,123	15,255

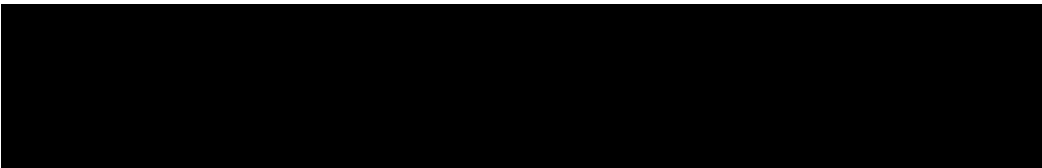
Statement of Balances

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
	Note					
Bank & Deposit Balances						
*Bank & deposit balances brought forward		153,691	4,158	13,547	171,396	156,141
Movement in year						
Excess of Receipts over Payments for the year		4,847	1,213	62	6,123	15,255
*Bank & deposit balances carried forward	2	158,538	5,371	13,609	177,519	171,396
Investments at Market Value		42,634	41,151	37,467	121,252	112,038
<u>Total Bank, Deposits & Investments</u>		201,172	46,522	51,076	298,771	283,434
<u>Assets</u>						
Gift Aid Receivable		0	0	0	3,066	2,674
<u>Liabilities</u>		0	0	0	0	0

* Bank & deposit balances held by General trustees on behalf of the Parish

The Accounts were approved by the Trustees on 1 April 2025

For and on behalf of the Kirk Session,



Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year eight trustees received reimbursement of expenses incurred totalling £3,822

2 Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 December 2024 £
Unrestricted funds					
General Fund	153,691	133,749	-127,693	-1,213	155,597
Designated Fabric Fund	2,938	4	0	0	2,942
	153,691	133,753	-127,693	-1,213	158,539
Restricted funds					
C A M Stewart Legacy	-1,213	0	0	1,213	0
Minister directed funds	89	0	0	0	89
Naxalbari	4,435	0	0	0	4,435
Lady Grisell A Baillie Hamilton	848	0	0	0	848
	4,158	0	0	1,213	5,371
Endowment funds					
Benevolent Fund	11,357	49	-2,080	0	9,326
Bonar Bequest	295	4	0	0	299
Mary Cockburn Henderson	550	1,288	0	0	1,838
J & G Williamson	1,345	801	0	0	2,146
	13,547	2,142	-2,080	0	13,609
Total funds	171,396	135,896	-129,773	0	177,519

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Purposes of Restricted Funds

Miss C A M Stewart Legacy Fund: This is a fund for the maintenance of Whittingehame Church.

Lady Grisell A Baillie Hamilton Fund. This fund was initially created to support the Sunday School at Whitekirk Church

Purposes of Endowment Funds

Income from the Benevolent Fund is to be used to provide grants for the needy of the parish.

Income from the Bonar Bequest is to be used to maintain two burial plots.

Income from the Mary Cockburn Henderson Fund is to be used for the benefit of the community of Stenton.

Income from the John & Georgina Williamson Fund is to be used for the general funds of the Parish.

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
3. Analysis of Donations					
FWO Scheme	5,963	0	0	5,963	3,036
Gift Aid Donations	29,952	0	0	29,952	35,249
Tax Recovered on Gift Aid Donations	11,102	0	0	11,102	10,070
Ordinary Offerings (Open Plate)	12,068	0	0	12,068	8,351
Legacies	0	0	0	0	12,864
Other Offerings, Donations etc	11,349	0	0	11,439	13,974
	70,523	0	0	70,523	83,544
4 Analysis of Payments					
Charitable activities					
Ministries & Mission allocation	36,645	0	0	36,645	34,102
Presbytery dues	1,809	0	0	1,809	972
Voluntary Additional Stipend	0	0	0	0	0
Minister's expenses	3,753	0	0	3,753	4,998
Pulpit supply	450	0	0	450	455
Staffing costs	7,281	0	0	7,281	770
Fabric repairs & maintenance	14,363	0	0	14,363	59,351
Council Tax	8,430	0	0	8,430	0
Heat and light	12,480	0	0	12,480	7,060
Insurance	17,784	0	0	17,784	17,215
Manse Expenses	1,562	0	0	1,562	0
Messy Church, Youth & Holiday Club	2,943	0	0	2,943	848
Organ & Music	7,467	0	0	7,467	7,220
Cleaning	2,234	0	0	2,234	0
Charity Donations	897	0	0	897	0
Benevolent Grants	0	0	2,080	2,080	0
Professional Fees	571	0	0	571	0
Printing, Projection and Stationery	2,356	0	0	2,356	0
Other Expenses	6,657	0	0	6,657	9,682
	127,693	0	2,080	129,773	142,673
Governance costs					
Independent examiner's fees	0	0	0	0	0
Other payments					
Transfer of assets	-1,213	1,213	0	0	0
	126,480	1,213	2,080	129,773	142,673

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 is £31,642; and the Maximum Stipend in the fifth and subsequent years of service is £38,884.

6. Collections for Third Parties in 2024

Poppy Scotland	£234.00
East Lothian Foodbank	£662.60

The above amounts represent amounts collected for the above third parties that passed through the Church bank account and exclude cheques from parishioners that are made payable to the third parties and collections paid directly into a charity's bank account.

In addition to these charity payments a further amount of £1,517.95 was paid to Christian Aid on the 7th of June 2024. As these collections did not pass through the Church Bank account this sum is not included in the church accounts.

Appendix 1 Consolidated Fabric Fund (CFF)

The market value of the Consolidated Fabric Fund Capital Account held on behalf of the Parish by the General Trustees at 31 December 2024 was £782,251.91 (2023: £700,293.52). The value of the CFF Revenue Account at 31 December 2024 was £16,656.67 (2023: £33,549.02). In addition to the CFF Capital and Revenue accounts, a further debit balance of £54 is held as temporary funds (2023: £54).

During the year the Parish earned £34,985 of CFF Revenue and £49,509 was drawn down to support various expenditure items including energy, insurance and fabric items.

The CFF Capital Account can only be used for major capital repairs or refurbishment and require approval from both Presbytery and the General Trustees to draw down.

Independent Examiner's Report.

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

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

My 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

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.

