

• OSER

The Church of Scotland
Thornhill Parish Church

Year to 31st December 2024

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 080481

Charity No: SC 012722

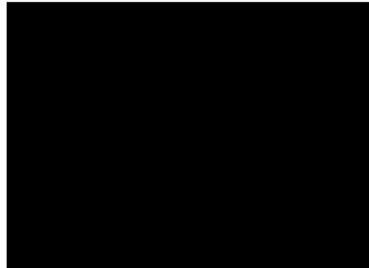
Reference and Administrative Information

Charity Name: Thornhill Parish Church

Charity Registration Number: SC012722

Congregation Reference No: 080481

Contact Address:



Trustees



Principal Office-bearers

Minister: Full time post is vacant. Assistant minister (ordained 12/11/24).

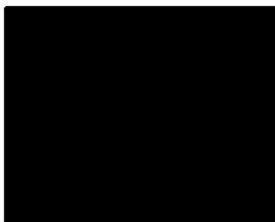


Interim Moderator

Session Clerk:

Clerk to the Board:

Church Treasurer:



Independent Examiner



Farries, Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DG1 3SJ

Bankers

Bank of Scotland
63 Drumlanrig Street
Thornhill
DG3 5LY

Trustees' Annual Report

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.

Recruitment and Appointment of Trustees

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.

Organisational Structure

The Congregational Board is chaired by the minister and meets at least eight times in a year. The Kirk Session which meets at least six times a year is responsible for spiritual affairs within the church.

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.

Services of worship are held in the church every Sunday morning and communion services are held quarterly. Christmas Eve service is traditionally shared with our linked churches.

The Church has resumed joint services and these take place on the first Sunday of each month, alternating between linked churches. From January 2025, all services will be linked with alternating venues.

Monthly coffee mornings have been held over the winter months and have been well supported.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

An updating and verification of the roll was undertaken in 2023 and at the close of the current year there were 92 members on the roll (2023: 95).

The congregation undertakes annual fundraising for Christian Aid.

██████████ plays the organ regularly and the congregation greatly value his contribution to Sunday services. ██████████ operates the Digital Hymnal at other times.

Financial Review

The principal source of Church income is weekly offerings. A significant number of members have signed monthly bank standing orders both for Gift Aid and Freewill Offering purposes.

There are 24 Gift Aid donors and 15 standing orders.

Non Church attenders are extremely generous to the Church and the Finance Committee is grateful for their support.

Reserves Policy

The Trustees elected to produce Receipts and Payments based accounts, which the church is entitled to produce due to the size of its income, in order to simplify the accounting process.

The Trustees held reserves of £92,480 (2023: £81,684) in unrestricted funds at the end of 2024. £10,349 (2023: £4,473) being designated for the Fabric Fund and £53,931 (2023: £53,931) for the Contingency Fund. The remaining £28,200 (2023: £23,460) represents money held in the General Fund, Organ Fund and Sunday School Fund.

Restricted funds of £2,456 (2023: £586) and Endowment funds of £180 (2023: £180) were held at the year end.

The Contingency Fund is used to meet any shortfall in Giving to Grow payments.

It is the Trustees' policy to hold reserves of at least a year's expenditure.

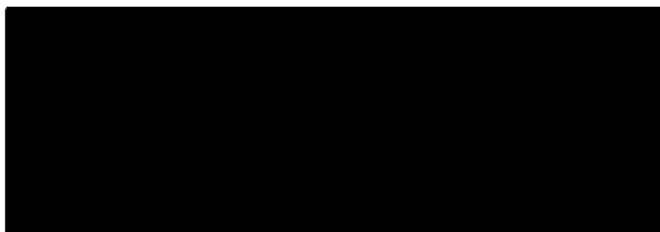
Trustees' Annual Report (cont)

Year ended 31 December 2024

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 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 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,



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

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 6 to 9.

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.

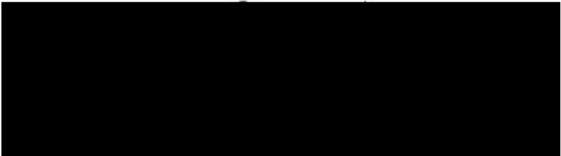
Basis of independent examiner's statement

An 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

- which gives me reasonable cause to believe that in any material respect the requirements:
1.
 - 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 9 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.



Address: Farries, Kirk and McVean, Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DG1 3SJ

Date:

Thornhill Parish Church
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	20,449	0	0	20,449	21,110
Legacies		0	0	0	0	0
Activities for Generating Funds		1,057	0	0	1,057	1,126
Bank & Deposit interest		0	0	0	0	0
Investment income		7,787	2,210	0	9,997	8,562
		29,293	2,210	0	31,503	30,799
Endowment Income		5,182	0	0	5,182	5,236
Glebe Rent		1,500	0	0	1,500	2,170
From General Trustees re payment of Insurance Premium		0	0	0	0	0
VAT Refund		1,010	0	0	1,010	183
<u>Total Receipts</u>		36,985	2,210	0	39,195	38,388
<u>Payments</u>	4					
Costs of generating funds		252	0	0	252	126
Charitable activities		26,118	340	0	26,458	33,281
Governance costs		0	0	0	0	0
Other Payments		0	0	0	0	0
<u>Total Payments</u>		26,370	340	0	26,710	33,407
Excess of Receipts over Payments for the year before transfers		10,615	1,870	0	12,486	4,981
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		10,615	1,870	0	12,486	4,981

Thornhill Parish Church
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					
brought forward	81,864	586	180	82,630	77,649
Movement in year:					
Excess of Receipts over Payments for the year	10,615	1,870	0	12,486	4,981
Bank & deposit balances					
carried forward	92,480	2,456	180	95,116	82,630
<u>Investments at market value</u>					
(cost £218,684)	200,927	103,511	0	304,438	286,484
<u>Assets</u>					
Lawn Mower	1,680	0	0	1,680	1,680
Gift Aid Receivable – estimated	2,500	0	0	2,500	2,500

The accounts were approved by the Kirk Session and Financial Board on 23/3/25
For and on behalf of the Kirk Session and Financial Board

Thornhill Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

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					
Designated Fabric Fund	4,473	6,805	930	0	10,349
Designated Organ Fund	1,619	0	0	0	1,619
Designated Sunday School Fund	393	0	0	0	393
Contingency Fund	53,931	0	0	0	53,931
General Fund	21,449	30,180	25,440	0	26,189
	<u>81,865</u>	<u>36,985</u>	<u>26,370</u>	<u>0</u>	<u>92,480</u>
Restricted funds					
Designated Roof and Restoration Fund	243	2,177	340	0	2,080
Bequest Fund	343	33	0	0	376
	<u>586</u>	<u>2,210</u>	<u>340</u>	<u>0</u>	<u>2,456</u>
Endowment funds					
Rev D Black Burial Ground	123	0	0	0	123
Mrs Broadfoot Burial Ground	56	0	0	0	56
	<u>180</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>180</u>
Total funds	<u>82,631</u>	<u>39,195</u>	<u>26,710</u>	<u>0</u>	<u>95,116</u>

Purposes of Endowment Funds

There is hardly any income from the Rev D Black Burial Ground Fund or the Mrs Broadfoot Burial Ground Fund and they have not been used for many years as the Dumfries and Galloway Council attends to the graves in our Church Cemeteries.

Purposes of Restricted Funds

Roof and Restoration Fund: This a fund to be used specifically for repairs to the church roof and refurbishment of the church.

Bequest Fund: This is a fund to be used for charitable purposes. In the past it was used to purchase coal in cases of hardship but is now used for charitable causes and collections in the Church.

Purposes of Designated Funds

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

Organ Fund: The Trustees have set aside funds to be used as required for Organ repairs.

Sunday School Fund: This is a fund for the general running of a Sunday School.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	2,882	0	0	2,882	3,457
Gift Aid Donations	9,349	0	0	9,349	9,439
Tax Recovered on Gift Aid Donations	2,865	0	0	2,865	3,647
Ordinary Offerings (Open Plate)	4,144	0	0	4,144	3,057
Other Offerings, Donations etc	1,210	0	0	1,210	1,510
	<u>20,449</u>	<u>0</u>	<u>0</u>	<u>20,449</u>	<u>21,110</u>
4. Analysis of Payments					
Costs of generating funds					
Fundraising Costs	252	0	0	252	126
Offering envelopes	0	0	0	0	0
	<u>252</u>	<u>0</u>	<u>0</u>	<u>252</u>	<u>126</u>
Charitable activities					
Giving to Grow	12,718	0	0	12,718	13,237
Presbytery dues	476	0	0	476	476
Minister's expenses	1,093	0	0	1,093	740
Pulpit supply	425	0	0	425	2,005
Pulpit supply expenses	19	0	0	19	0
Other staffing costs	1,224	0	0	1,224	1,160
Fabric repairs & maintenance	1,237	340	0	1,577	7,253
Council Tax	0	0	0	0	0
Heat and light	1,979	0	0	1,979	2,961
Other building costs	4,779	0	0	4,779	4,564
Church office expenses	564	0	0	564	746
Donations	0	0	0	0	0
Other expenses	1,603	0	0	1,603	138
	<u>26,117</u>	<u>340</u>	<u>0</u>	<u>26,457</u>	<u>33,281</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. 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 and the maximum stipend (in the 5th and subsequent years) was £38,884.

	2024 £	2023 £
6. Collections for Third Parties		
Christian Aid	136	87
DEC Turkey Appeal	0	265
	<u>136</u>	<u>352</u>

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>17,360</u>	<u>17,360</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>9,228</u>	<u>11,314</u>

