



The Church of Scotland



Cairneyhill Parish Church

Cairneyhill Parish Church

**REPORT & ACCOUNTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024**



Congregation No: 241451

Charity No: SC012892

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## Trustees' Annual Report

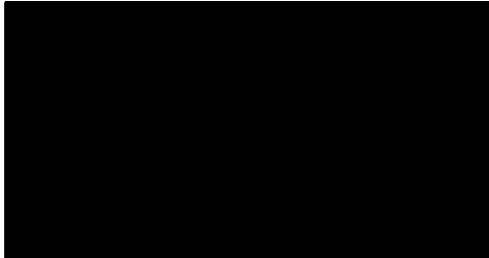
### Reference and Administrative Information

**Charity Name:** Cairneyhill Parish Church of Scotland

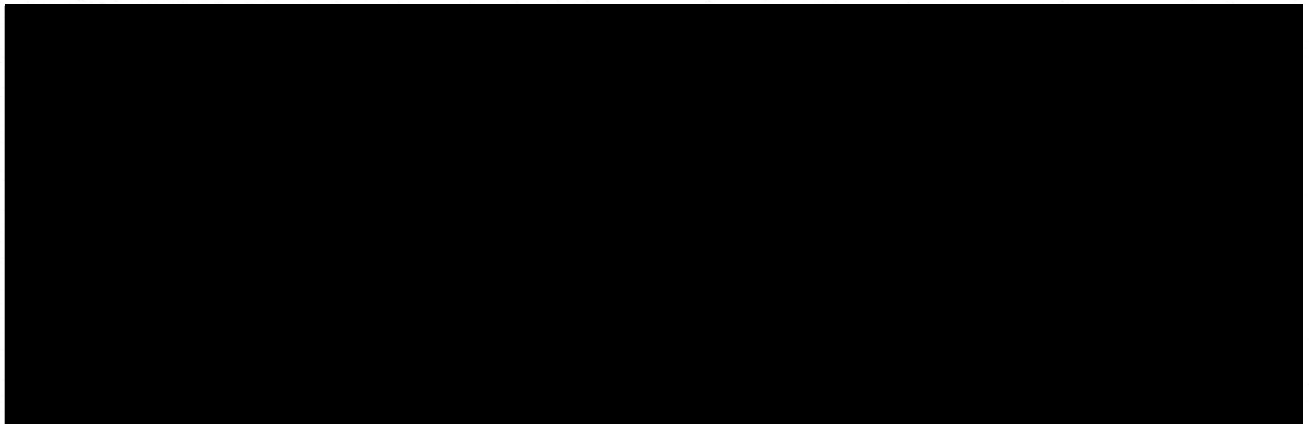
**Charity Registration  
Number:** SC012892

**Congregation Reference  
No:** 241451

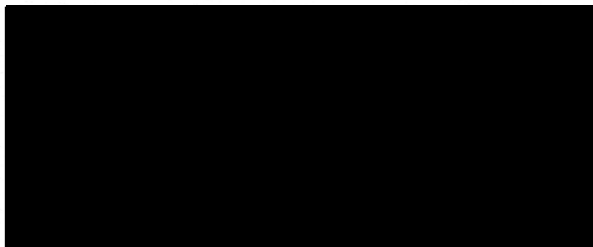
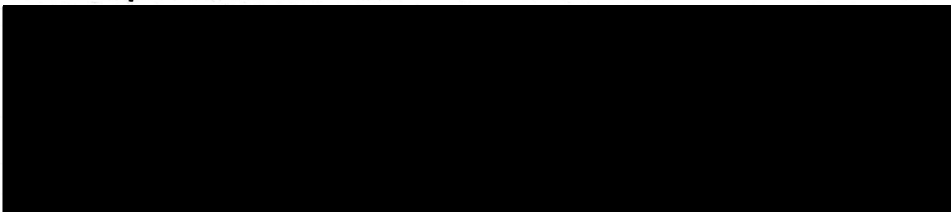
**Contact Address:**



### Trustees (Kirk Session)



### Principal Office-bearers



### Bankers

The Co-operative Bank  
PO Box 250  
Skelmersdale  
West Lancashire WN8 6WT

## **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 minister acts as moderator of Kirk Session which meets six times a year and has responsibility for and authority over all the affairs of the church. Certain responsibilities are delegated to the Finance & Fabric Committees.

Members of the congregation who are not elders are from time to time co-opted to assist the work of Kirk Session and its committees. Individuals co-opted in this way have no voting rights.

Use is made of training (for the minister, elders, children's workers and others) and consultancy services provided by Presbytery and the Church of Scotland centrally on a regular basis.

The minister is also minister of Limekilns Parish Church since Cairneyhill and Limekilns churches constitute a linked charge within Fife Presbytery of the Church of Scotland. Joint meetings of the two Kirk Sessions and respective committees or other sub-groups take place as required to facilitate the functioning of the linked charge and when it is considered appropriate to organise activities on a joint basis.

### **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.

As the parish church Cairneyhill Parish Church has responsibility for the spiritual welfare of all individuals resident within its boundaries. Additionally, Cairneyhill Parish Church is the only Christian church, and the only faith organisation physically represented in the parish. The population of Cairneyhill is about 2,800.

Cairneyhill Church has been involved within the West Fife Village Cluster, as formed by Fife Presbytery, to consider the future options of parish unions/linkages. As part of this, Cairneyhill Church hosted a West Fife Village Cluster conference and has held and attended joint services of worship throughout the year. The church also has representation on the 'Mission Together' group, which has been developed from the work of the Cluster.

The activities of the church take place in the church sanctuary and session house, the adjoining former manse property which provides meeting rooms and a catering kitchen, the garden grounds of the manse and from time to time at venues elsewhere in the village including the Scout Hall.

- Services of worship are held at church every Sunday morning at 11.30 am and at such other times as are appropriate, especially in connection with Christmas and Easter. The refurbished church building has upgraded audio-visual facilities and anyone unable to attend worship in person can participate via Zoom video conferencing facilities. The style of worship is varied to be inclusive of all tastes and is normally led by the minister, but occasionally by elders and other members. KACH (Kids at Church) meets once a month during worship times on Sunday mornings in school term time with the young people participating in part of the services. Worship for all ages is held on an irregular basis five or six times per year. The celebration of Holy Communion takes place six times per year.
- Christian education for adults is provided through regular Discussion Group meetings. Daytime and evening groups operate, with the evening group focused on Advent, Lent and at other times to address topics. Meetings are via Zoom video-conferencing facilities when required. The minister leads classes for prospective new communicant members as required.
- Pastoral care is provided to members and others by the minister, an organised care group, by elders including designated contact elders for each member, and informally by members of the congregation. The minister undertakes regular visits to the local hospital.
- A variety of activities offers opportunities for fellowship. The Banner Group is particularly active; others include the 60 Plus group, the walking and cycling groups and the book club.

The church is normally active in the community of Cairneyhill through: -

- Liaison with the Community Council on matters affecting the parish.
- The publication of two Church Newsletters (Summer and Christmas) which were delivered to all households within the Community.
- The minister is chaplain to the primary and secondary schools attended by parish children, and to the Scouting organisation.
- Liaison with the school, the Scouting and Guiding organisations, Cairneyhill in Bloom, the masonic organisation and the Gala Committee.
- Maintenance of our Facebook page and website.
- The minister officiates at weddings and funerals as requested.

The church is normally active in the West Fife, Fife as a whole and Scotland in general through: -

- Participation in the work of Presbytery.
- Links to local charities including the Food Bank.
- Participation in events organised by Presbytery and the Church of Scotland Councils of Assembly.
- Participation in externally organised events in Dunfermline and elsewhere.

The church is normally active in the wider world through: -

- Provision of access to Traidcraft products at church, at the village gala and on other ad hoc occasions (without responsibility for stock or sales receipts).
- Sponsorship of three children in the developing world through the Compassion organisation, funded through the Harry Westwood Disadvantaged Person Fund. KACH is particularly involved in this.
- Working with Blythswood Care to provide shoe boxes of gifts for children and families in Eastern Europe.
- Occasional participation in disaster appeals and campaigns.

The church follows policies of inclusion: -

- Attendance at worship, at group activities, children's events and social events is open to all.

- Holy Communion is open to all Christians.
- The church building is adapted to provide accommodation for wheelchairs, an accessible toilet and an induction loop for the hard of hearing.
- In addition to the facility to participate in worship via Zoom, digital recordings (CDs) of worship services are provided on request for those unable to attend church, and parts of services are made available to download from the church website.
- The church has implemented Church of Scotland policies in respect of the protection of vulnerable groups and regularly reviews all matters relevant to the health and safety of those taking part in church activities.

The Kirk Session is committed to involvement in all aspects of community life and in addition to its principal aims concerning Christian mission and the pastoral care of all, seeks to participate in the various groups that are active in the community, to encourage widespread involvement in the activities of the church and church groups and to promote the use of its buildings by all.

## **Achievements and Performance**

The Trustees consider that the church met its objectives as far as was possible during 2024.

- The number of people attending worship regularly on a Sunday morning remains consistent at an average of 30 plus 6 using Zoom video conferencing. At the year-end the church had 75 communicant registered members.
- KACH (Kids at Church) continues with an average of 8 to 10 attending. They are very involved and attend part of the church service before leaving for their own bible led activities. The Nativity play was planned and led throughout by KACH.
- From the activities noted above we are attempting to provide a range of opportunities to bring the community into the church environment. This has grown to 9 community groups using the facilities on a regular basis.
- For a third year, funds were secured to participate in the "Warm Welcome" initiative. Funds were awarded to provide tea, coffee, games and fellowship for the community and operates on a weekly basis through the winter months. This also enabled the development of the "Sanctuary Cinema". Attendances over the winter months totalled 357, exceeding the target of 300. The target number of beneficiaries for winter 2024/25 remains the same, with the expectation of an increase, once again.
- Discussions and plans are ongoing for the full refurbishment of the Manse, with the involvement of community groups and also legal consultation.
- The church has been open for prayer and refreshments in support of Fife Pilgrim Way walks being led by the Pilgrim Pastor. Cairneyhill Church's presence has been recognised as part of the Fife Pilgrim Way, through an invitation to be an official Pilgrim Passport stamp location.
- The Church took part in the Doors Open Day event in September with 4 people attending.
- Cairneyhill Primary School Parent Council held a special Easter Event on Palm Sunday in the church, manse and gardens.
- A number of Coffee Mornings were held, with the November one being part of the Christmas Craft Fayre. The Banner and Craft groups led on the organisation and provision of many crafted items with other local crafters invited to attend. These events are a large part of community involvement and fundraising for the church, contributing £2,900 to church income this year.

## Financial Review

### Receipts Review

Total receipts for 2024 were £143,158 (2023: £40,135) broken down as follows:

**Unrestricted General Fund** £26,921 (2022: £25,136) relates to ordinary recurring giving by members and non-members under the WFO scheme by standing order, the number in place being 31 and 'one off' donations plus associated Gift Aid on these donations.

The comparison of total unrestricted receipts between 2024 and 2023 shows an increase of £1,559 (4.5%), from £34,437 to £35,996. On closer examination receipts for the use of the buildings remain similar to 2023 reflecting a slight decrease of £290 but still a very generous £4,845 which reflects the continued use of the Church buildings as part of our Outreach activities. The receipts from other activities such as the Coffee Mornings and Christmas Fare remain similar to 2023 at a total of £2,904 (2023: £2,837).

The trustees agreed policy of applying all monies donated from our regular fund-raising activities such as coffee mornings and Christmas Fayre be donated to the General Fund to avoid a possible deficit.

### **Restricted Funds**

Total receipts of £107,162 in 2024 compared to £5,698. A Fife Council grant of £100,000 was received from the Community Recovery Fund which was allocated to our new project converting our 'Old Manse', which we use currently as meeting rooms, to be a new 'Community Hub' in the village. The Warm Spaces initiative received a grant of £1,500 again from Fife Council. The Disadvantaged Person's Fund received donations of £1,184, with gift aid recovery of £878 covering the past 4 years when it had been unclaimed.

Please note the details of the above funds are considered separately in this report on pages 10 – 14. Tax from Gift Aid and GADS donations totalled £5,002 (2023; £4,144) £4,124 for the Unrestricted General Fund and £878 for the Restricted Disadvantaged Person's Fund.

### **Payments Review**

Total expenses for 2024 were £40,416 (2023: £44,868) split as follows:

#### **Unrestricted General Fund**

Payments from the General fund totalled £37,371 (£41,456: 2023). Thanks to the generous legacy received in 2021 we have completed the upgrading of our solar panel and battery installation.

#### **Restricted Funds**

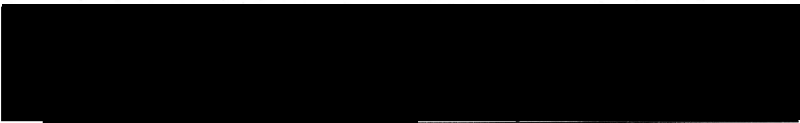
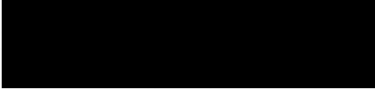
Payments from the Restricted Funds during the year totalled £3,045 (£3,322: 2023) with, from the Warm Spaces fund £1,591: £1,156 from the Disadvantaged Person's Fund; £222 from the new Manse Project Fund; and £76 from the flower fund.

**Reserves Policy** It is the Trustees' policy not to hold any material cash reserves but to raise funds as required for projects. Prudent management of the Bank account however dictates that the church normally maintains a minimum balance of £2,200. Due to the receipt of a generous legacy in 2021, at the year-end the church held unrestricted cash funds of £45,232 (2023: £46,607). The trustees are aware that this is significantly higher than planned reserves figure and are still considering how these funds may be used to meet the charitable objectives of the church.

## Statement of Trustees' Responsibilities

The members of the Kirk Session (Trustees) must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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,

Dated : 12<sup>th</sup> March 2025

Minister

## **Independent Examiners Report to the Trustees of Cairneyhill Parish Church**

I report on the statement of account of the charity for the year ended 31 December 2024 which are set out in this document.

The accounts of which are on pages 10 to 15

### **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 (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 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 examinees 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.

Date: 13<sup>st</sup> March 2025

Name:

Address:

Tangram Accounting  
23 Clark Avenue  
Linlithgow, West Lothian, EH49 7AP

## Receipts and Payments Account

As at 31<sup>st</sup> December 2024

		2024			2023
	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
<b>Receipts</b>	<b>2</b>				
Donations		26,921	2,062	-	28,983
Grants		-	101,500	-	101,500
Legacy		-	-	-	-
Activities for Generating Funds		7,749	-	-	7,749
Bank & Deposit Interest		1,326	3,600	-	4,926
Other Receipts		-	-	-	-
Subtotal		35,996	107,162	-	143,158
Loan Receipts		-	-	-	-
<b>Total Receipts</b>		<b>35,996</b>	<b>107,162</b>	<b>-</b>	<b>143,158</b>
<b>Payments</b>	<b>3</b>				
Costs of generating funds		89	-	-	89
Charitable activities		34,811	3,045	-	37,856
Governance Costs		-	-	-	-
Independent Examination		330	-	-	330
Kirk Session Meetings		-	-	-	-
Other Payment		-	-	-	-
<b>Sub Total Payments</b>		<b>35,230</b>	<b>3,045</b>	<b>-</b>	<b>38,275</b>
Loan Repayment		-	-	-	-
Asset Purchases		2,141	-	-	2,141
<b>Total Payments</b>		<b>37,371</b>	<b>3,045</b>	<b>-</b>	<b>40,416</b>
<b>Excess of Receipts over Payments for the year</b>		<b>(1,375)</b>	<b>104,117</b>	<b>-</b>	<b>102,742</b>
Transfer between Funds		-	-	-	-
<b>Excess of Receipts over Payments for the year</b>		<b>(1,375)</b>	<b>104,117</b>	<b>-</b>	<b>102,742</b>

The notes on pages 12 to 15 form an integral part of these accounts.

## Statement of Balances

As at 31<sup>st</sup> December 2024

		2024			2023
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward		46,607	1,451	345	48,403
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year		(1,375)	104,117	-	102,742
					(4,733)
<b>Bank &amp; deposit balances carried forward</b>		<b>45,232</b>	<b>105,568</b>	<b>345</b>	<b>151,145</b>
					<b>48,403</b>
<b>Other Assets Estimated</b>					
LPWGS claim					-
Gift Aid		5,000	200		5,200
National Giving Day Gift Aid					-
Warm Spaces Grant					1,700
Other Assets		30,000			30,000
		<u>35,000</u>	<u>200</u>	<u>-</u>	<u>35,200</u>
					<u>33,900</u>
<b>Other Liabilities Estimated</b>					
IE Fee		255			255
Accounts Prep Fee		110			110
Due to Limekilns Shared Costs		2,400			2,400
Loan Repayment					-
Total Liabilities Estimated		<u>2,765</u>	<u>-</u>	<u>-</u>	<u>2,765</u>
					<u>2,730</u>
<b>Contingent Liability</b>					
Grant - in the event of the project not going ahead the grant will need to be repaid.			100,000		100,000

The notes on pages 12 to 15 form an integral part of these accounts.

The accounts were approved by the trustees on 12<sup>th</sup> March 2025 and signed:

For and on behalf of the Kirk Session

[Redacted Signature]

Minister

## Notes to the Accounts

For the year ended 31<sup>st</sup> December 2024

These accounts are prepared on the receipts and payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

### 1. Movement of Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 December 2024 £
<b>Unrestricted Funds</b>					
General Fund	46,607	35,996	(37,371)		45,232
Sunday School & Youth Group	-				
<b>Total Unrestricted Funds</b>	<b>46,607</b>	<b>35,996</b>	<b>(37,371)</b>	<b>-</b>	<b>45,232</b>
<b>Restricted Funds</b>					
Manse Project	-	103,600	(222)		103,378
Warm Spaces	1,383	1,500	(1,591)		1,292
Disadvantaged Persons Fund	(22)	2,062	(1,156)		884
Mission Week Fund	4	-	-		4
Flower Fund	86	-	(76)		10
<b>Total Restricted Income Funds</b>	<b>1,451</b>	<b>107,162</b>	<b>(3,045)</b>	<b>-</b>	<b>105,568</b>
<b>Endowment Funds</b>					
Drysdale Memorial Fund	345	-	-	-	345
<b>Total Funds</b>	<b>48,403</b>	<b>143,158</b>	<b>(40,416)</b>	<b>-</b>	<b>151,145</b>

### Purposes of Funds

#### Unrestricted Funds:

##### General Fund:

These are total funds available to the Church for its general purposes.

##### Sunday School and Youth Fund:

This fund supports the work of the Sunday School and Youth Group.

#### Restricted Funds

##### Flower Fund:

This is a fund to provide flowers for display during services of worship.

##### Disadvantaged Persons Fund:

This fund is to provide support to children sponsored via the Compassion organisation, and any other project that the trustees approve that supports disadvantaged people.

##### Mission Week Fund:

This fund is to provide for the outlays of holiday clubs.

##### Warm Spaces Fund:

This fund provides for the warm spaces programme, allowing anyone to come to a warm space for warmth and company, during the cost of living crisis.

#### Endowment Funds

##### Drysdale Memorial Fund

This fund provides for regular cleaning of the Drysdale headstone in Cairneyhill churchyard

## 2. Analysis of Receipts

	2024				2023			
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
<b>Analysis of Donations</b>								
WFO Scheme (non Gift Aid)	4,258	-	-	4,258	4,547	-	-	4,547
Gift Aid Donations	11,237	-	-	11,237	10,641	-	-	10,641
Tax recovered on Gift Aid Donations	4,124	878	-	5,002	4,144	-	-	4,144
Ordinary Offerings ( Open Plate)	2,346	-	-	2,346	2,443	-	-	2,443
Other Offerings, Donations etc.	2,496	1,184	-	3,680	1,821	2,498	-	4,319
Gift Day	2,460	-	-	2,460	1,540	-	-	1,540
<b>Total Donations</b>	<b>26,921</b>	<b>2,062</b>	<b>-</b>	<b>28,983</b>	<b>25,136</b>	<b>2,498</b>	<b>-</b>	<b>27,634</b>
<b>Analysis of Grants Received</b>								
Warm Spaces Grants	-	1,500	-	1,500	-	3,200	-	3,200
Manse Project (Fife Council)	-	100,000	-	100,000	-	-	-	-
<b>Total Grants Received</b>	<b>-</b>	<b>101,500</b>	<b>-</b>	<b>101,500</b>	<b>-</b>	<b>3,200</b>	<b>-</b>	<b>3,200</b>
<b>Interest</b>	<b>1,326</b>	<b>3,600</b>	<b>-</b>	<b>4,926</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>71</b>
<b>Activities for Generating Funds</b>								
Use of Manse	4,845	-	-	4,845	5,135	-	-	5,135
Coffee Mornings	1,172	-	-	1,172	995	-	-	995
Christmas Fayre	1,732	-	-	1,732	1,842	-	-	1,842
<b>Total Income from Generating Funds</b>	<b>7,749</b>	<b>-</b>	<b>-</b>	<b>7,749</b>	<b>7,972</b>	<b>-</b>	<b>-</b>	<b>7,972</b>
<b>Other Receipts</b>								
Bank Refund (re: Scam)	-	-	-	-	1,167	-	-	1,167
Bank Interest (re: above)	-	-	-	-	91	-	-	91
	-	-	-	-	1,258	-	-	1,258
<b>Total Receipts</b>	<b>35,996</b>	<b>107,162</b>	<b>-</b>	<b>143,158</b>	<b>34,437</b>	<b>5,698</b>	<b>-</b>	<b>40,135</b>

### 3. Analysis of Payments

	2024				2023			
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
<b>Costs of Generating Funds</b>								
Cost of Coffee Mornings & Christmas Fayre	35			35	124	-	-	124
Cost of GoCardless	50			50	50	-	-	50
SUMUP Charges	4			4	4	-	-	4
<b>Total Cost of Generating Funds</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>178</b>	<b>-</b>	<b>-</b>	<b>178</b>
<b>Cost of Charitable Activities</b>								
Giving to Grow	15,012	-	-	15,012	11,972	-	-	11,972
Presbytery Dues	531	-	-	531	474	-	-	474
Pulpit Supply	177	-	-	177	-	-	-	-
Minister's Expenses	469	-	-	469	463	-	-	463
Council Tax (Shared)	919	-	-	919	876	-	-	876
Limekilns Manse Expenses (Shared)	1,147	-	-	1,147	2,082	-	-	2,082
Fabric Repairs & Maintenance	2,183	-	-	2,183	2,543	-	-	2,543
Small repairs and equipment	416	-	-	416	-	-	-	-
Garden Maintenance	84	-	-	84	727	-	-	727
Cleaning/H&S	1,447	-	-	1,447	1,225	-	-	1,225
Heat, Light & Water	7,354	550	-	7,904	6,386	-	-	6,386
Insurance	2,541	-	-	2,541	2,320	-	-	2,320
Organ & Music	373	-	-	373	348	-	-	348
Printing, stationery and postage	513	-	-	513	512	-	-	512
Phone, Internet & IT	632	-	-	632	759	-	-	759
Worship including Sunday School	738	-	-	738	242	-	-	242
Training	-	-	-	-	40	-	-	40
Outreach	-	-	-	-	151	-	-	151
Flowers & Wreaths	98	76	-	174	-	-	-	-
Architect - Manse Project	-	222	-	222	1,092	-	-	1,092
Warm Spaces: Films	8	1,000	-	1,008	313	1,118	-	1,431
Warm Spaces: Other costs	120	41	-	161	-	286	-	286
Donation to 3rd Parties	20	1,156	-	1,176	20	1,108	-	1,128
Other Expenses	29	-	-	29	716	-	-	716
<b>Total Cost of Charitable Activities</b>	<b>34,811</b>	<b>3,045</b>	<b>-</b>	<b>37,856</b>	<b>33,261</b>	<b>2,512</b>	<b>-</b>	<b>35,773</b>
<b>Governance Costs</b>								
IE Fee	330	-	-	330	355	-	-	355
<b>Total Governance Costs</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>330</b>	<b>355</b>	<b>-</b>	<b>-</b>	<b>355</b>
<b>Asset Purchase</b>								
Gazebo	-	-	-	-	180	-	-	180
AV Costs	-	-	-	-	177	810	-	987
Solar Panels	2,141	-	-	2,141	7,395	-	-	7,395
<b>Total Asset Purchases</b>	<b>2,141</b>	<b>-</b>	<b>-</b>	<b>2,141</b>	<b>7,752</b>	<b>810</b>	<b>-</b>	<b>8,562</b>
<b>Total Payments</b>	<b>37,371</b>	<b>3,045</b>	<b>-</b>	<b>40,416</b>	<b>41,546</b>	<b>3,322</b>	<b>-</b>	<b>44,868</b>

### 4. Trustee Remuneration and related Party Transactions

During the year, one Trustee received reimbursement of expenses incurred totalling £469 (2023: £436) for travel plus a further £919 in payment of Council Tax (2023: £876).

No trustees or related parties received any form of remuneration

**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 5<sup>th</sup> and subsequent years) £38,884

**6. Charitable Donations as part of Charitable Objectives**

Donations totalling £1,176 were made to the charity Compassion, from the Disadvantaged Persons Fund (£1,156) and from general funds (£20).

**7. Collections for Third Parties**

Donations amounting to £281 were collected in May for the Christian Aid Appeal. The gifts are not recorded as part of the receipts and payments of the church, as the church was acting as agent for these collections. The funds were passed on to Christian Aid in 2025.