

Straiton (St Cuthberts) Parish Church Of Scotland: Maybole

Scotland · Charity number SC013366

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1955-08-24
Register	View on the OSCR register

Contact

Address
Balbeg House
Straiton
Maybole
Ayrshire
KA19 7NN

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Promote religion

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion

Geography

- **Main operating location:** South Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£26,978	£15,946	-	0
2023-12-31	£20,600	£17,064	-	0
2022-12-31	£16,902	£17,739	-	0
2021-12-31	£15,807	£18,864	-	0
2020-12-31	£46,903	£41,093	-	0

Straiton (St Cuthberts) Parish Church Of Scotland: Maybole

Scotland - Charity number SC013366

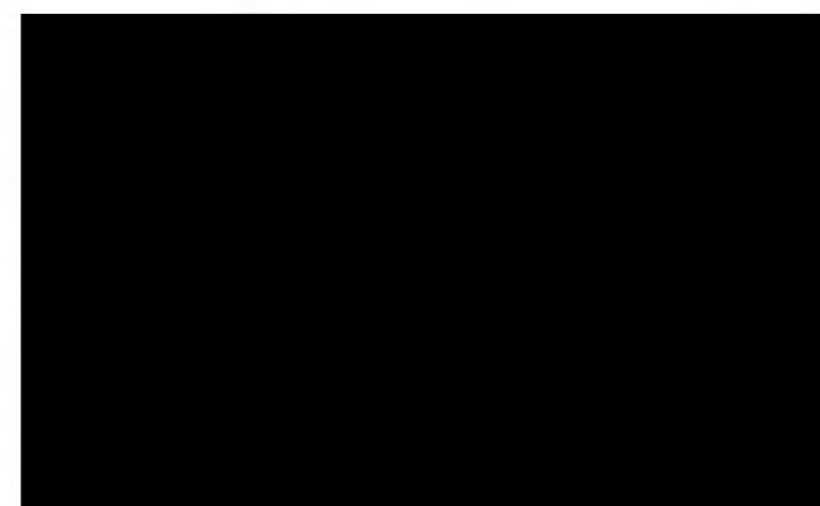
Accounts

REGISTERED CHARITY NUMBER: SC013366

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024**

for

**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**



Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)

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for the Year Ended 31 December 2024

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**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Report of the Trustees
for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held in Straiton Parish Church each Sunday at 12 noon and are open to non-members of the congregation. The Sacrament of Holy Communion is celebrated on the first Sundays of June and November each year. Baptisms, weddings and funeral services take place as arranged.

Throughout the year, special family and dedication services take place and use is made of the church for musical evenings which are open to all. In addition, the church is made available to non-members for weddings. At present, there is no Sunday school within the Church and, although it remains a difficult task, the Kirk Session's major objective will continue, in the coming years, to find a way of restoring this important work of the Church, advancing Christ's Kingdom to the young people of the community.

The Church in Straiton works closely with other organisations in the village and wider community and has an active involvement with these organisations in various communal activities. Church members are well-represented on the village Hall Committee (management), the School Parents' Council and other local agencies. The Minister is *ex officio* a Trustee of the village hall.

The minister attends many local events and is widely known to both members and non-members. Due to a new school policy, the minister is more active as School Chaplain and the potential for a closer link between Church and primary school is most encouraging. Church services with the children participating continue to take place three/four times during the school year. The schoolchildren are also coming to the Church for classwork, where they learn something of the Church's history, and undertake artwork and other work relating to their studies.

The Minister continues to play an important part in the wider work of the Church through his involvement with the Scottish Church Society and the Church Service Society - both long-established Church of Scotland associations.

**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Report of the Trustees
for the Year Ended 31 December 2024**

ACHIEVEMENT AND PERFORMANCE

With the Coronavirus pandemic in 2020-21, the Achievements and Performance of the Church were still curtailed in 2024, but not as severely as previously. Thus 2024 may be described as another "post-pandemic year," or "a year of recovery," with the Church's Achievements and Performance summarised as follows:

In 2024 congregational worship continued uninterrupted. This follows the pattern of The Christian Year, highlighting the principal seasons and significant events relevant to the Church calendar. Special occasions (mainly local) were also recognised. The Sacrament of Baptism was administered on four occasions, but there were no Marriage Services. The Sacrament of Holy Communion, reinstated in November 2023, was celebrated in June and November 2024. The annual Good Friday service has been reinstated in partnership with Kirkmichael Church, and Straiton will host it in 2025. The Christmas Eve service was held in 2024 at Kirkmichael Church, but will be hosted at Straiton in 2025.

Short meditations continue to be posted weekly on the internet, and are sent out to elders and others on a Sunday morning, with a covering letter from the Minister, the Rev. W.G. Jones. There are about 40 people on the list of recipients, and are 'forwarded' to others beyond the parish. Messages of appreciation from abroad have even been received.

The Sunday service continues to follow its traditional pattern. Though all restrictions have been lifted, every effort is undertaken to ensure that the building is as safe as possible for worshippers. The congregation has almost returned to its pre-Covid numbers, and it is hoped that as further confidence is regained, those presently absent will return. Attendances of 30 and 35 at a 'normal' Sunday service have been noted. The Church was used for funeral services in 2024, as in previous years, and occasionally with exceptionally large congregations.

With the easing of Covid restrictions, pastoral work started again in 2022/23 on a more extensive scale. More personal contact became possible during 2024, particularly in "extreme circumstances." The visiting of parishioners in hospitals and care homes also became more frequent, conforming to regulations still in place within these institutions. The Minister continues to interview people at the Manse, but still taking care where necessary, and several people took advantage of this opportunity. The setting of the Manse ensures a high measure of privacy, though the Church is also used for this purpose.

In 2024 the Minister was required to take wedding and funeral services in neighbouring parishes, especially where there is no resident Minister, or where the Minister or Locum was on leave from pastoral duties for medical or other reasons. This is now a routine occurrence, with the shortage of ministerial personnel within the Church of Scotland.

In 2024 the Church continued with the annual Blythswood Care Shoe Box Appeal in partnership with Kirkmichael Church, collecting the total of 102 boxes, while new toys were also gathered in at Christmas 2024, for the children's charity Night Before Christmas, based at Annbank, near Ayr. It was decided in 2024 to donate the toys to another charity, also based nearby. The enthusiasm for these projects was in no way diminished by the current cost-of-living crisis, and the response was extremely encouraging. The gifts at the charity's headquarters in Annbank were most welcome and appreciated.

Regular contact continued with the primary school through the head teacher. A newsletter from the school was received regularly, and in-person visits took place throughout the year. School visits continued in 2024, with the Minister undertaking or assisting with class or project work. Occasional school services are held in the Church; otherwise the School Hall is the preferred venue.

The Church Guild restarted after Covid in October 2021 and continued in 2024 on a monthly basis. Attendance and support have been most gratifying, and the transition from evening to afternoon meetings has been most welcome and successful. The Guild is open to members and non-members, and to anyone with an interest in a particular subject being discussed. The Guild continued to be well-supported in 2024.

On 1st October 2022, Ayr Presbytery was absorbed into the new Presbytery of the South West, and ceased to exist as an independent entity. For thirty-seven years, the Minister had played a significant part in committee work, but felt he should step down and allow other members of Presbytery to staff the committees. The Minister is now more committed to local matters, and remains a Trustee of the village hall, as well as a member of the Hall Committee which oversees its management. He is also Chaplain to, and member of the Ayrshire & Arran Committee of St. John Scotland (Order of St. John of Jerusalem).

Presbytery Planning for the future, under a 2021 directive of the General Assembly of the Church of Scotland, started in September 2021, with representatives from neighbouring congregations coming together to agree a mission-based plan for the future. It is envisaged that Straiton, Kirkmichael, Crosshill, Maybole and Kirkoswald congregations will unite to form a new parish, with a different form of ministerial arrangement. This change will be gradual, only completed when the [redacted] demits office at a future date. As this progresses, the Church is now in a deferred union with the recently-created North Carrick Parish, together with its sister Church at Kirkmichael.

In June 2024 the [redacted] marked 40 years as a Minister of the Church of Scotland, and will mark 40 years in this parish in October 2025.

In 2024 the Church made every effort to remain a place of Christian witness, and a sign of God's presence in the community. The pre-pandemic goodwill and generosity have continued, and are gratefully acknowledged by the Trustees. A return to fundraising events has become possible – the annual Sponsored Walk took place once again in June 2024 - and the Church made all payments to central funds in 2024, as well as other

financial commitments – a clear indication of its ongoing witness in economically challenging times. It is hoped that a more settled programme of fundraising and stewardship promotion will take place in 2025.

In Memoriam

The Kirk Session is aware that during 2024 the congregation and the wider community were bereft of several well-known and much-loved people, who were generous to the Church, as they were generous in their friendship. To their families and friends, and to all who have lost loved ones in 2024, the Kirk Session offers its deepest sympathy, assuring them of the continuing thoughts and prayers of Straiton (St. Cuthbert's) Parish Church.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed their Reserves Policy and have agreed to retain a minimum level in reserve in the General Fund equating to at least three months' average general expenditure.

At 31 December 2024, this minimum level in reserve was exceeded. This policy, however, remains a challenge to the trustees, although they are aware that as a Kirk Session, its responsibility for temporal as well as spiritual care, extends to the church and its provinces. Therefore, it is prudent to ensure that sufficient funds are held in reserve, to cover essential repairs.

Further details on the restricted funds and reserves are provided in the Notes to the financial statements.

Reserves and Fund Balances

At the year end the Church held unrestricted cash funds of £30,093 of which £10,476 has been designated for fabric matters.

The balance of £19,117 held in General Funds is considered to be sufficient to support our income from direct giving.

The Church also held £8,200 in restricted funds which have been provided for the purposes specified in the notes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

The Congregation Number of the Church is 100594.

Recruitment and appointment of new trustees

The 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 Kirk Session, in accordance with the Unitary Constitution, is in control of both spiritual and temporal affairs of the congregation and meets regularly during the year. The Kirk Session is chaired by the moderator who is the minister, or in certain circumstances may be any other such qualified person appointed and authorised to act as interim moderator by the Presbytery of Ayr. Specific responsibilities are delegated to the Finance Committee and the Property Committee whose members are normally members of the Kirk Session and make full report to the Kirk Session.

Risk management

In common with many Churches, the Kirk Session is aware of the risks associated with an ageing congregation. Without the introduction of new members, in time, the membership roll will fall, leading to a reduction in attendance at services, pressure on fewer individuals to take on tasks and responsibilities and a potential drop in income.

To address this, the Kirk Session actively encourages non-members to attend services and other activities held in the community. It is felt that this regular contact with non-members can lead to their involvement.

Volunteers

The role of Volunteers in the Church is acknowledged. Their support and assistance throughout the year in helping at services, organising fund-raising events and dealing with fabric matters, greatly enhances the life of the Church.

The time and skills provided by volunteers is not financially valued in these accounts but is acknowledged and appreciated.

**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

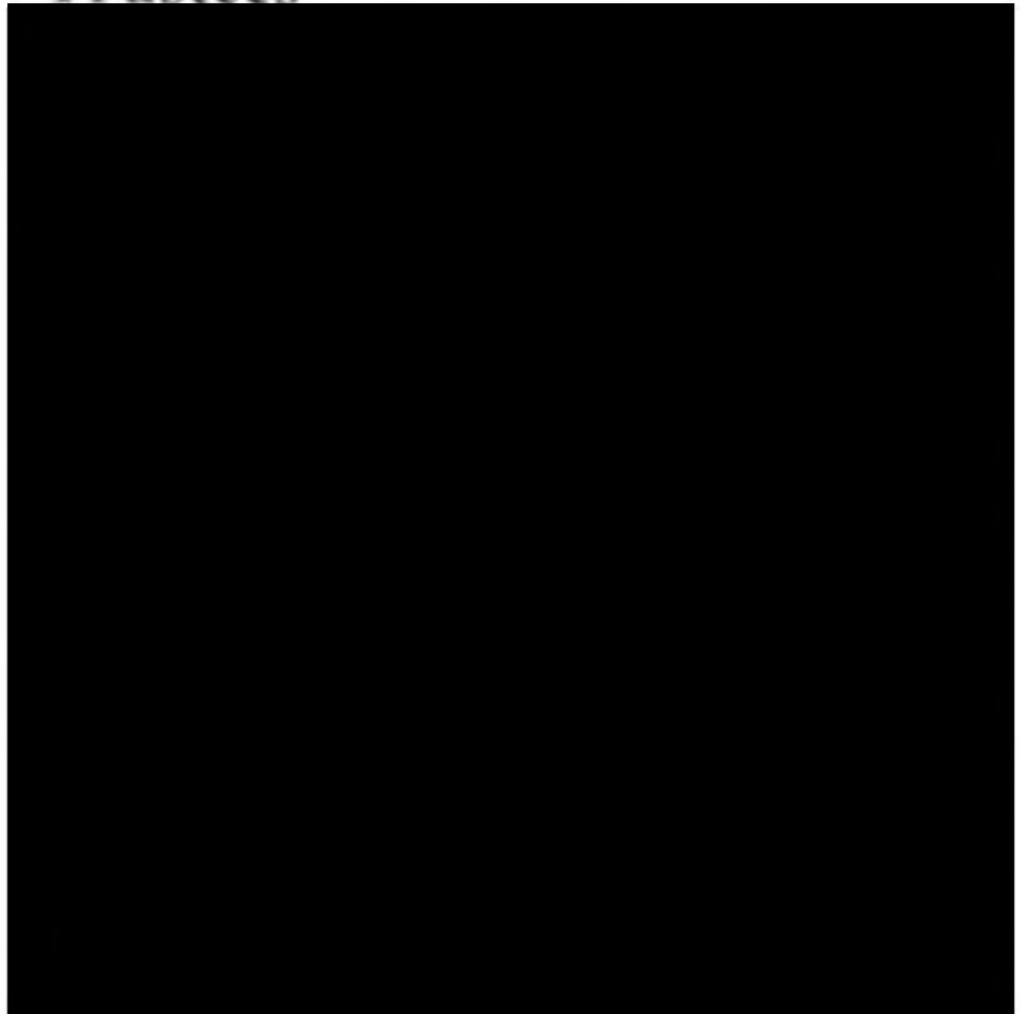
**Report of the Trustees
for the Year Ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC013366

Principal address
Blairquhan Kennels
Straiton
Maybole
KA19

Trustees



Independent Examiner



Bankers
Clydesdale Bank PLC
43 Alloway Street
Ayr
Ayrshire
KA7 1SP

Bank of Scotland
17 Dalrymple Street
Girvan
Ayrshire
KA26 9EU

Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)

Report of the Trustees
for the Year Ended 31 December 2024

Financial Review

National Stewardship

In 2015 the Kirk Session prepared a stewardship booklet as part of the Church of Scotland's National Stewardship Campaign, which was circulated to all members. This booklet promoted a healthy discussion among Elders and members of the congregation, and the results are being carefully assessed by the Trustees. Thus far the results have been encouraging.

Income

The Charity's main source of income is by direct giving, through weekly offerings and donations, including gift aid. Regular fund-raising events are also held within the community.

There is a difficulty in continuing to ask those from a small rural community to support fund raising events. All events continue to be supported extremely well by our members and the community in general. The Kirk Session appreciates this support and in particular gives thanks to all those organisations and individuals who together made significant donations to the on-going work of the Church here in Straiton.

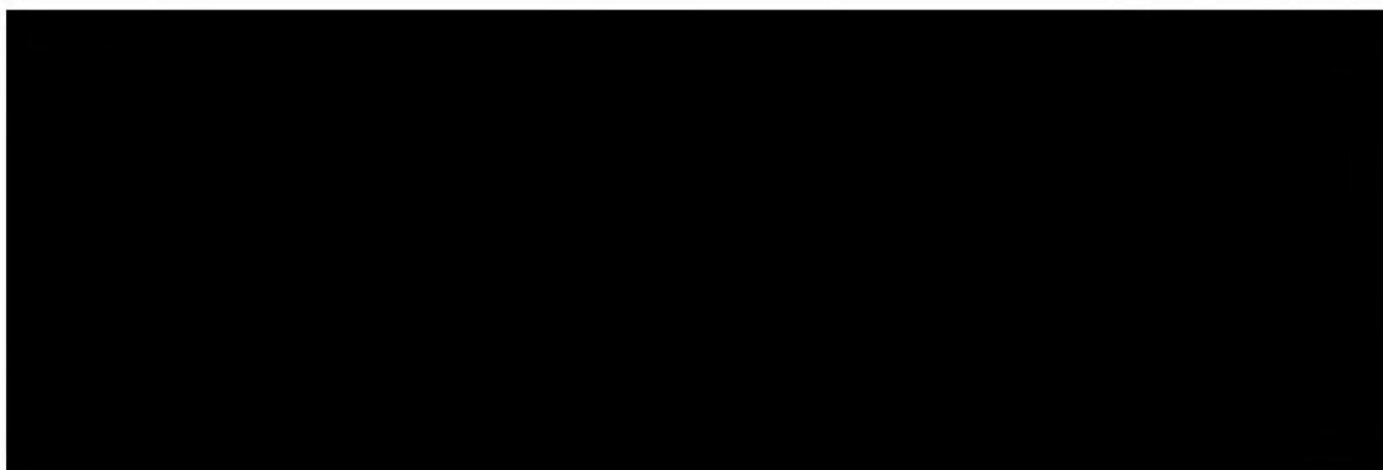
Expenditure

The Church building is an A listed property and as previously reported requires some attention in specific areas. The trustees' main concern is to maintain and improve the property and to provide facilities for congregation and visitors, within the very tight parameters that this status brings.

The trustees as ever remain concerned regarding the future role and support for country churches more especially in these times of financial restraint and austerity measures. The Kirk Session is encouraged to note that our Church of St Cuthbert here in Straiton is fully supported by its members and the local community and remains a strong focal point within that community.

The trustees will always seek to protect and maintain the Church's unique position, as a service and pivotal part of the community by continuing to glorify God, work for the advancement of Christ's Kingdom and bring the ordinances of religion to our local community here in Straiton.

Approved by order of the board of trustees on 24 July 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

I report on the accounts for the year ended 31 December 2024 set out on pages seven to sixteen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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.

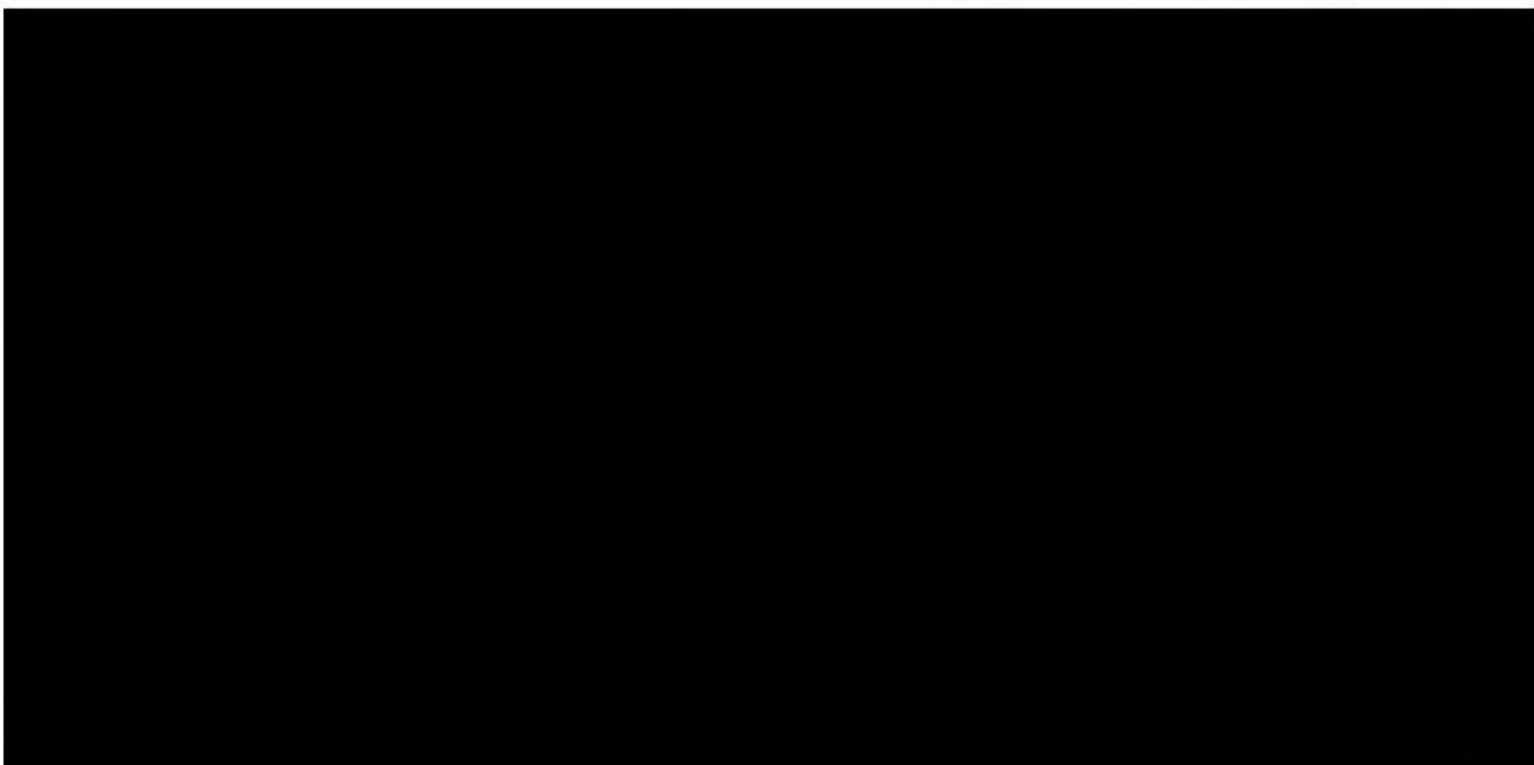
Basis of the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	21,300	-	21,300	17,310
Charitable activities					
Charitable activities		-	-	-	-
Other trading activities	3	3,278	-	3,278	1,495
Other income		<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>1,795</u>
Total		26,978	-	26,978	20,600
 EXPENDITURE ON					
Charitable activities	4				
Charitable activities		15,946	-	15,946	17,064
		<u>11,032</u>	<u>-</u>	<u>11,032</u>	<u>3,536</u>
NET INCOME					
Transfers between funds	7	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,032	-	11,032	3,536
RECONCILIATION OF FUNDS					
Total funds brought forward		19,061	8,200	27,261	23,725
		<u>30,093</u>	<u>8,200</u>	<u>38,293</u>	<u>27,261</u>
TOTAL FUNDS CARRIED FORWARD					

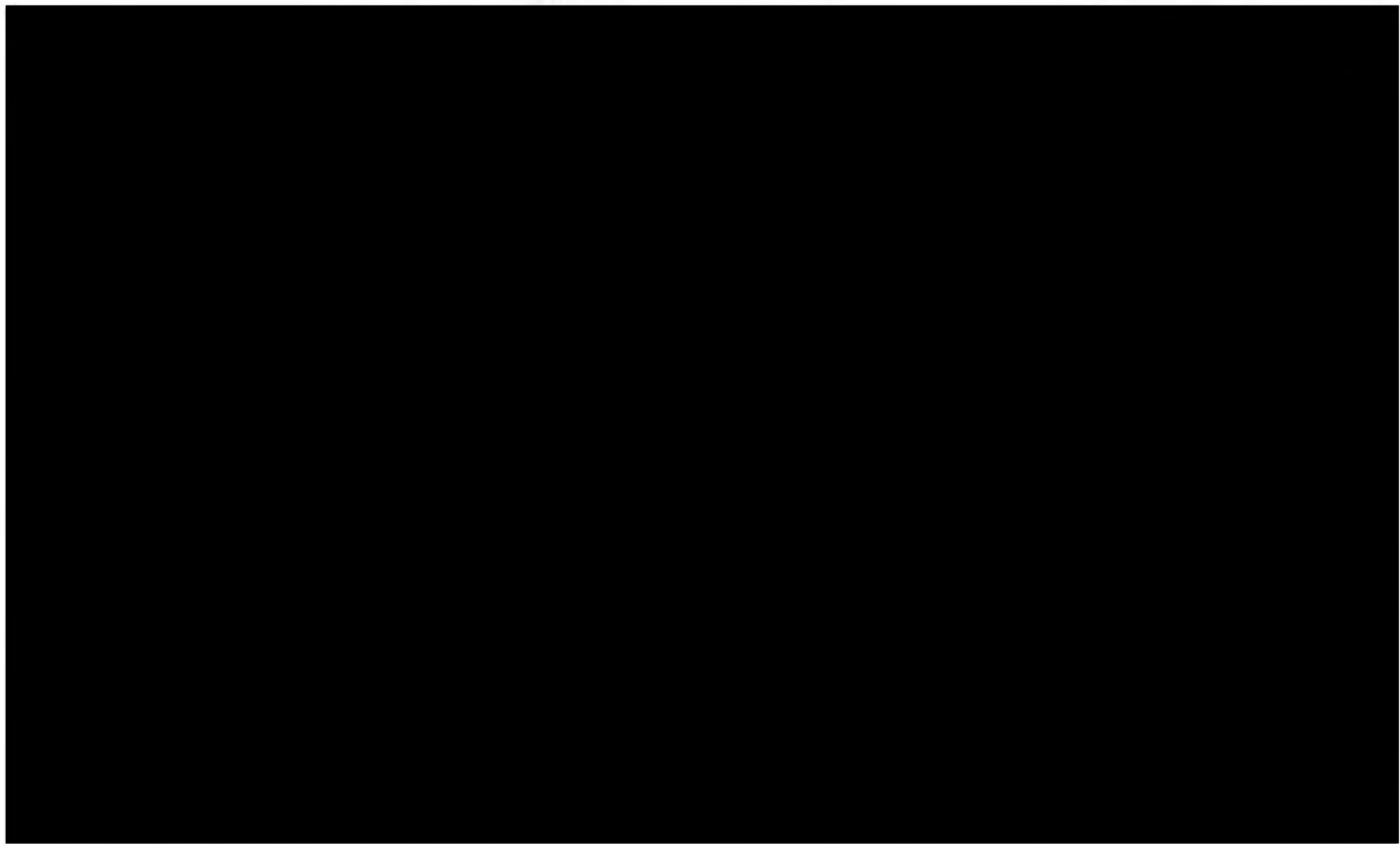
The notes form part of these financial statements

**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Balance Sheet
31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		30,093	8,200	38,293	27,261
		<u>30,093</u>	<u>8,200</u>	<u>38,293</u>	<u>27,261</u>
NET CURRENT ASSETS					
		30,093	8,200	38,293	27,261
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>30,093</u>	<u>8,200</u>	<u>38,293</u>	<u>27,261</u>
NET ASSETS					
		<u>30,093</u>	<u>8,200</u>	<u>38,293</u>	<u>27,261</u>
FUNDS					
Unrestricted funds	7			30,093	19,061
Restricted funds				<u>8,200</u>	<u>8,200</u>
TOTAL FUNDS					
				<u>38,293</u>	<u>27,261</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2025 and were signed on its behalf by:



**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Weekly Freewill Offerings	4,213	4,149
Ordinary Offerings	6,655	5,396
Other Offerings, Donations	8,563	6,265
Weddings, Funerals and Christenings	1,869	1,500
	<u>21,300</u>	<u>17,310</u>

The estimated total amount donated by Trustees during the year is £6,270 (2023 - £6,510).

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>1,740</u>	<u>1,495</u>

**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £ <u>15,946</u>
Charitable activities	

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

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 pa and the Maximum Stipend in fifth and subsequent years of service, £38,884 .

TRUSTEES' EXPENSES

During the year, [REDACTED] received reimbursement of expenses incurred totalling £887 and [REDACTED] received payment of £1,385 for his services as Organist ; both served as trustees in the period. No other Trustee or related person had any personal interest in any contract or transaction entered into by the charity.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,310	-	17,310
Charitable activities	-	-	-
Other trading activities	1,495	-	1,495
Other income	<u>1,795</u>	<u>-</u>	<u>1,795</u>
Total	20,600	-	20,600
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>17,064</u>	<u>-</u>	<u>17,064</u>
NET INCOME	3,536	-	3,536
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>15,525</u>	<u>8,200</u>	<u>23,725</u>
TOTAL FUNDS CARRIED FORWARD	<u>19,061</u>	<u>8,200</u>	<u>27,261</u>

**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfer between funds £	At 31/12/24 £
Unrestricted funds				
General fund	8,291	10,826	-	19,117
Fabric Fund	10,270	206	-	10,476
Miss Kilpatrick	500	-	-	500
	<u>19,061</u>	<u>11,032</u>	<u>-</u>	<u>30,093</u>
Restricted funds				
Mr Archibald Smillie Legacy	4,500	-	-	4,500
Mr Alex McGilvray Legacy	1,000	-	-	1,000
Mr William Dunlop Legacy	2,000	-	-	2,000
Mrs McMath Legacy	200	-	-	200
Mr James Hunter-Blair Legacy	500	-	-	500
	<u>8,200</u>	<u>-</u>	<u>-</u>	<u>8,200</u>
TOTAL FUNDS	<u>27,261</u>	<u>11,032</u>	<u>-</u>	<u>38,293</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,673	(13,847)	10,826
Fabric Fund	2,305	(2,099)	206
	<u>26,978</u>	<u>(15,946)</u>	<u>11,032</u>
TOTAL FUNDS	<u>26,978</u>	<u>(15,946)</u>	<u>11,032</u>

Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net Movement in funds £	Transfer between Funds £	At 31/12/23 £
Unrestricted funds				
General fund	4,518	3,773	-	8,291
Fabric Fund	10,507	(237)	-	10,270
Miss Kilpatrick	500	-	-	500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	15,525	3,536	-	19,061
Restricted funds				
Mr Archibald Smillie Legacy	4,500	-	-	4,500
Mr Alex McGilvray Legacy	1,000	-	-	1,000
Mr William Dunlop Legacy	2,000	-	-	2,000
Mrs McMath Legacy	200	-	-	200
Mr James Hunter-Blair Legacy	500	-	-	500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	8,200	-	-	8,200
TOTAL FUNDS	<u>23,725</u>	<u>3,556</u>	<u>-</u>	<u>27,261</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,799	(15,026)	3,773
Fabric Fund	1,801	(2,038)	(237)
	<u> </u>	<u> </u>	<u> </u>
	20,600	(17,064)	3,536
TOTAL FUNDS	<u>20,600</u>	<u>(17,064)</u>	<u>3,536</u>

Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	4,518	14,599	-	19,117
Fabric Fund	10,507	(31)	-	10,476
Miss Kilpatrick	500	-	-	500
	<u>15,525</u>	<u>14,568</u>	<u>-</u>	<u>30,093</u>
Restricted funds				
Mr Archibald Smillie Legacy	4,500	-	-	4,500
Mr Alex McGilvray Legacy	1,000	-	-	1,000
Mr William Dunlop Legacy	2,000	-	-	2,000
Mrs McMath Legacy	200	-	-	200
Mr James Hunter-Blair Legacy	500	-	-	500
	<u>8,200</u>	<u>-</u>	<u>-</u>	<u>8,200</u>
TOTAL FUNDS	<u>23,725</u>	<u>14,568</u>	<u>-</u>	<u>38,293</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,472	(28,873)	14,599
Fabric Fund	4,106	(4,137)	(31)
	<u>47,578</u>	<u>(33,010)</u>	<u>14,568</u>
TOTAL FUNDS	<u>47,578</u>	<u>(33,010)</u>	<u>14,568</u>

General Fund

The Trustees administer this fund for the local general purposes of the charity, including the provision of heat, light, rates and insurance together with the upkeep and promotion of its aims within the wider community.

Fabric Fund

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

**Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. MOVEMENT IN FUNDS - continued

Miss Kilpatrick Fund

The Trustees have retained the initial donation in this fund to provide additional organ and music resources.

Restricted Funds

The John F McCallum, Mrs Marcia White, Archibald Smillie, Alex McGilvray, William Dunlop, Ms McMath and James Hunter-Blair legacies have been specified as restricted funds for major Fabric Projects. The Trustees have determined as a matter of policy, that the capital amounts be held in reserve for that purpose and that any annual revenue income may be applied to the General or Fabric Funds as is deemed necessary, from time to time, by the Trustees. The balance in those funds as at 31 December, represents the original Capital amounts for each legacy are held as restricted funds for the purpose stated above.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND TRUSTEES

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit balances held at 31 December at cost	38,579	37,486
Market Value at 31 December	<u>56,479</u>	<u>53,908</u>
<u>REVENUE ACCOUNT</u>		
Credit balance at 31 December	<u>29,246</u>	<u>28,029</u>
Revenue Account No 5000100011		
<u>TEMPORARY ACCOUNT</u>		
Credit balance at 31 December	<u>0.00</u>	<u>0.00</u>
Total funds held on behalf of the Congregation by The Church of Scotland Trustees	<u>67,825</u>	<u>65,515</u>

This note does not form part of the financial statements of Straiton (St Cuthberts) Parish.

The detail is provided for information only.

Straiton (St Cuthberts) Parish
Church of Scotland: Maybole
(SC013366)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Weekly freewill offerings	4,213	4,149
Ordinary offerings	6,655	5,396
Other offerings donations	8,563	6,265
Weddings, funerals, and christenings	1,869	1,500
	21,300	17,310
Other trading activities		
Fundraising events	1,740	1,495
Gift aid tax reclaim	1,538	-
Charitable activities		
Grants	-	-
Other income		
Receipt from General Trustees	2,099	1,669
Other income	301	126
	2,400	1,795
Total incoming resources	26,978	20,600
EXPENDITURE		
Charitable activities		
Giving to grow contribution	8,327	8,368
Presbytery dues	-	536
Minister's expenses	887	1,123
Pulpit supply	175	181
Council tax	1,300	1,173
Other building costs	3,031	3,145
Church office expenses	589	213
Organ and music	1,385	2,100
Other expenses	252	126
	15,946	17,064
Total resources expended	15,946	17,064
Net income	11,032	3,536

This page does not form part of the statutory financial statements