

THE CHURCH OF SCOTLAND

BALMACLELLAN, KELLS AND DALRY CHURCH

**CONGREGATIONAL ACCOUNTS**

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

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 080493

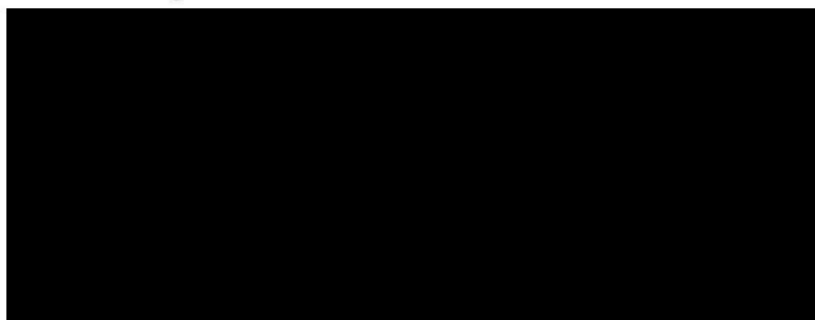
**Charity No: SC 016053**

## **Balmaclellan, Kells and Dalry Church**

### **Reference and Administrative Information**

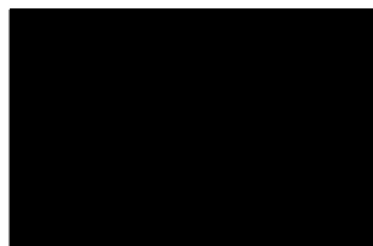
Charity Name:	Balmaclellan, Kells and Dalry Church
Charity Registration Number:	SC 016053
Congregational Reference No:	80493
Tax (Claims) Reference No:	CR 38416
Listed Places of Worship Grant Scheme No:	SC 042618
Contact Address:	Craigend Cottage Broughton Biggar ML12 6HH

#### **Trustees being members of Kirk Session**



#### **Principal Office-bearers**

Minister:  
Interim Moderator:  
Session Clerk:  
Church Treasurer:



#### **Locum**

#### **Independent Examiner**



Balmaclellan House  
Balmaclellan  
Castle Douglas DG7 3PW

#### **Bankers**

Bank of Scotland  
The Direct Business  
PO Box 1000, BX2 1LB

## **Balmaclellan, Kells and Dalry Church**

### **Trustees' Annual Report**

**Year ended 31<sup>st</sup> December 2024**

## **Structure, Governance and Management**

### **Governing Document**

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

### **Recruitment and Appointment of Trustees**

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 and its Moderator, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

The Kirk Session, which normally meets five times a year, is responsible both for spiritual affairs within the church and for financial and fabric matters. It meets occasionally after morning worship to deal with pressing business. In the normal course all matters are considered by the whole Session. On rare occasions a particular complex matter will be delegated to certain elders for consideration who will thereafter advise and report to the full Session, which will make any decision required. The congregation formed by a union of the congregations of Balmaclellan & Kells and Dalry on 14<sup>th</sup> November 2018. The accounts are for the new united congregation. It continued to be linked with the congregation of Carsphairn for 2024, with which it shares the same minister.

### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in structure. It exists to glorify God and work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to offer religious services and pastoral support to people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The Parish comprises three formerly independent Parish Churches occupying the southern part of the geographical area of the Glenkens. Since Covid all four Church of Scotland churches of the Glenkens have shared a rota of services, with Balmaclellan Church holding a morning service on the first Sunday in the month, Carsphairn Church on the second Sunday of the month, Kells Church on the third Sunday of the month and Dalry Church on the fourth Sunday of the month. All services have been at 11 am. In months where there is a fifth Sunday the service has rotated around the four churches. Services of Holy Communion and services of baptism are held in all three churches. There is a small Guild, the Glenkens Churches Guild, whose contribution to the congregation greatly outweighs its numbers. It often makes a valuable contribution to the Church finances. The church choir performed The Fall of Man in May, and at the Carols by Candlelight service and Songs of Praise service in December. The Bible Study group continued to meet during the year in the Dalry Session House.



## **Balmaclellan, Kells and Dalry Church**

At the end of 2022 the Presbytery was reformed and rather than having a local Presbytery we were incorporated into the larger South West Scotland Presbytery based in Kilmarnock. After delays the new Presbytery plan was agreed in 2023 and the Kirk Sessions formally agreed to the sale of the Dalry manse. The manse was sold on 17 October 2024 for £300,000. There are plans in progress towards building a new manse. After the union of Balmaclellan, Kells and Dalry churches with Carsphairn had been agreed by the Kirk Sessions in 2023, final agreement was received from the Presbytery planner in 2024, and the union took place on 1 January 2025. The new united charge is to be called the Glenkens Parish Church of Scotland (SC016053). Part of the proposed Presbytery Plan was for the linking of the newly formed united charge of the Glenkens Parish Church with the newly united charge of Galloway Dee Parish Church. This linking also took place on 1 January 2025. During the year the churches were ably supported by a locum until mid May 2024, after which services were conducted largely by a retired minister, with some services led by the Kirk Session and an Ordained Church of Scotland Army Chaplain minister. Several communion services were held during the year. Our interim moderator continued to guide our meetings and helping us negotiate the big changes requiring to be implemented through the Presbytery plan. With the linking of the Glenkens and Galloway Dee churches, the current interim moderator will stand down on 31 December 2024, and the linked charge will be supported by the current interim moderator of Crossmichael, Parton and Balmaghie Parish Church, (to be Galloway Dee from 1 January 2025).

### **Achievements and Performance**

The annual World Day of Prayer was held in St Margarets' Church in early March, and the church AGM in mid March. The choirmaster/organist wrote the choral work, The Fall of Man, and after much rehearsal this was performed by the choir and professional singers at Dalry Church in May to a large appreciative audience. Per prior agreement the considerable donations received were shared between the local church and Abba's Rest Orphans in Malawi, a charity set up and supported locally. An Easter Dawn service was held in Dalry Churchyard followed by breakfast in Dalry Town Hall. Half of the donations received were given to the R.N.L.I. An Easter service was held at Kells Church. Harvest Thanksgiving was celebrated at Carsphairn Church, followed by lunch in the Lagwyne Hall. Acts of Remembrance were held at the Balmaclellan and New Galloway War Memorials, followed by a service in St Margaret's Church; and an Act of Remembrance at Dalry War Memorial, followed by a service in Dalry Church. The Guild has been active throughout the year, with several organised talks and fund raising at a Spring Cream Teas in Dalry Session House, a stall at the Galloway alternative games in August, and a jointly organised Christmas coffee morning with St Margaret's in Dalry Town Hall in December. The choir also performed at a Carols by Candle light service in Kells, and a Songs of Praise in Dalry in December.

### **Financial Review**

The Church saw an overall excess of receipts over payments of £4,915. This unfortunately is not as good as it seems. In January the outstanding gift aid claims from 2022 and 2023 were received. A further claim of gift aid up to 05 April 2024 just made it into the bank account on Christmas Eve despite the claim having been done early in November. This brought the total amount received during the year in tax recovered through gift aid claims to £13,979. Other Donations also saw an increase due to a journal entry whereby pulpit supply due was not accepted, but requested to be donated back to the church. Thus, not including money received by gift aid claims, weddings & funerals and the donated back pulpit supply, donations for the year were £13,486. This is less than the £14753 in 2023 and £19412 in 2022. The income was helped by £600 received in rent



## **Balmaclellan, Kells and Dalry Church**

of Dalry Session House, donations from the Guild of £400, 50% of agreed donations received from the choir's performance of The Fall of Man in May and the Easter Dawn Service of £357, two other fundraisers of £172, and the sale of some wicker chairs for £100. There was also an increase in interest and investment income. Due to a restructuring of the Troy Income & Growth Trust it was agreed by the Kirk Session that for the shares held on behalf of "Mr Augustus Spalding's bounty Fund" be cashed in rather than be invested in new STS Global Income & Growth Trust shares. Thus the amount of £1489 was received and deposited in the Balmacallen, Kells & Dalry General Barclays Savings account, where numerous others restricted, endowment and grave funds are also held. This is shown on the accounts as Extra Ordinary Income.

Along with higher income received during 2024 than in recent years, expenses were also overall less than forecast. Due to receiving a vacancy allowance, the amount of stipend contributions payable to the central church Stipend Fund was again far less than for when a minister is employed in the charge. This will change in 2025 with parishes without a minister no longer receiving a vacancy allowance and the full stipend contribution due. However if a parish employs a locum, this cost will be paid by via central church funds. In a vacancy without a locum, the costs of Sunday services that are covered by pulpit supply can be reclaimed from the central church funds. In 2024 the vacancy allowance, along with endowment income and glebe rent, reduced the total Stipend Fund contribution due from £21,116 to £3,519. In 2025 there is no vacancy allowance, so the total Stipend Fund contribution due of £23,263 is only reduced by endowment income and glebe rent to £13,746. The lesser Stipend Fund contributions in 2024 was forecast, but the lesser locum costs was not forecast. Unfortunately the locum had to undergo an operation mid May and then the recovery process has been longer than hoped. So the locum stipend was only paid up till mid May, reducing the expected cost for the year from about £12,900 to £5,253. The Presbytery Dues of £1,042 were for 2023 and 2024, due to the church not being invoiced in 2023 for Dues. Organ Maintenance was also for 2023 and 2024 due to the Treasurer having missed the 2023 invoice in their emails. Likewise the Treasurer missed the 2024 Life & Work invoice in their emails, so this has been paid in January 2025. Expenditure on Church Fabric was less in 2024, but this is an amount that can vary greatly from one year to the next. With the Dalry Manse having been sold in 2024 for a gross of £300,000, there will be a saving in 2025 in Manse Expenses. There were Extra Ordinary expenses of £163 related directly to the cost of selling the manse. There was also an Extra Ordinary expense of £600 for a Topographical Survey carried out in the Dalry Glebe land regarding a proposed site for building a new manse. It is expected that there could be further Extra Ordinary expenditure in 2025 regarding progressing with the planning and building of a new manse. The net proceeds of the sale of the manse, £294,167 are being held by the Central Church General Trustees. It is hoped that the total proceeds can be retained for allocation towards the cost of building a new manse, and that current rules regarding amounts held on behalf of churches by the Central Church in Consolidated Funds will not require a certain percentage to be allocated towards other funds such as Stipend Funds.

At the year end the church held £23,907 in its General Fund and £43,189 in its Fabric Fund. It is expected that General Income for 2025 will be about £16,000, and General Expenses to be about £24,000. Under the new united charge of the Glenkens Parish Church, which would Include income and expenses from Carsphairn Church, income could be about £22,000, and General Expenses about £32,000.

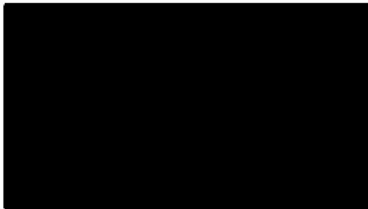
## **Balmaclellan, Kells and Dalry Church**

### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. Any further funds are held by the General Trustees and a full year's expenditure is available on short notice. At the year end the Church held unrestricted cash funds of £67,097, of which £23,907 was held in the Designated General Fund and £43,189 was held in the Designated Fabric Fund.

### **Statement of Trustees' Responsibilities**

The members of the Kirk Session are responsible for keeping proper accounting records which, if inspected on request, must reflect the financial position of the Parish at that time. Session must also prepare financial statements which give sufficient detail to enable an appreciation to be made of the transactions of the Parish during any financial year. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 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 Parish and must also take reasonable steps for the preventions and/or detection of fraud and other irregularities.



Date: 23 March 2025

## **Balmaclellan, Kells and Dalry Church**

**SC 016053**

### **Report of the Independent Examiner**

I report on the accounts of this Charity for the year ended 31<sup>st</sup> December 2024 which are set out in the ensuing 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 under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

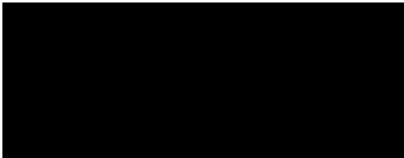
### **Basis of independent examiner's statement**

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 seeking 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 accounts.

### **Independent examiner's statement**

In the course of my examination of the statement of account for the year ended 31<sup>st</sup> December 2022 no matter has come to my attention

1. which gives me reasonable cause that in any material respect:
  - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
  - the accounts do not accord with those records
  - the statement of account does not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Balmaclellan House  
Balmaclellan  
Castle Douglas DG7 3PW

Date: 23 February 2025



**Receipts and Payments Account**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b><u>Receipts</u></b>						
Donations	2 ✓	29954.71	0.00	0.00	29954.71	16173.44
Legacies		0.00	0.00	0.00	0.00	1000.00
Grants		0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds		528.80	0.00	0.00	528.80	359.00
Bank & Deposit Interest	3 ✓	835.67	128.85	196.18 ✓	1160.70 ✓	864.51 ✓
Investment Income	4 ✓	1258.35	171.27	586.97	2016.59 ✓	1715.34
Other Receipts	5 ✓	952.00	0.00	0.00	952.00 ✓	354.00
<b><u>Net Receipts</u></b>		<b>33529.53</b>	<b>300.12</b>	<b>783.15</b>	<b>34612.80</b>	<b>20466.29</b>
Transfers from Central Funds	pg12 ✓	0.00	0.00	0.00	0.00	0.00
Extra Ordinary Income	6 ✓	0.00	0.00 ✓	1489.16	1489.16 ✓	0.00
<b><u>Total Receipts</u></b>		<b>33529.53</b>	<b>300.12</b>	<b>2272.31</b>	<b>36101.96</b>	<b>20466.29</b>
<b><u>Payments</u></b>						
Cost of Generating Funds	7 ✓	0.00 ✓	0.00 ✓	0.00	0.00	70.44
Charitable Activities	8	27142.68	3131.76	150.00	30424.44	35841.73
Governance costs		0.00	0.00	0.00	0.00	0.00
<b><u>Net Payments</u></b>		<b>27142.68</b>	<b>3131.76</b>	<b>150.00</b>	<b>30424.44</b>	<b>35912.17</b>
Extra Ordinary Expenses	9 ✓	763.00	0.00	0.00	763.00	0.00
<b><u>Total Payments</u></b>		<b>27905.68</b>	<b>3131.76</b>	<b>150.00</b>	<b>31187.44</b>	<b>35912.17</b>
<b>Excess of Payments over Receipts for the year</b>		<b>5623.85</b>	<b>-2831.64</b>	<b>2122.31</b>	<b>4914.52</b>	<b>-15445.88</b>



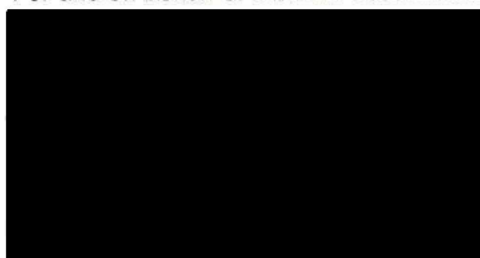
**Statement of Balances**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>						
Bank & Deposit balances brought forward Jan 2024	1	61472.84	8395.01	17136.12	87003.97	102449.85
<b><u>Movement in Year:</u></b>						
Excess of Receipts over payments for the year	pg7	5623.85	-2831.64	2122.31	4914.52	-15445.88
Bank & Deposit balances carried forward Dec 2024	1	<b>67096.69</b>	<b>5563.37</b>	<b>19258.43</b>	<b>91918.49</b>	<b>87003.97</b>

	Units	Price £	Historic Cost	Value 31/12/2024	Value 31/12/2023
<b><u>Investments at Market Value</u></b>					
<b><u>General Fund</u></b>					
Church of Scotland units	4600	6.38	3313	29348.00	26818.00
Deposit Fund - B&K			1700	1700.00	1700.00
<b><u>Fabric Fund</u></b>					
Church of Scotland units	3260	6.38	3053	20798.80	19005.80
Deposit Fund			2100	2100.00	2100.00
<b><u>J Arthur Cameron Memorial Fund</u></b>					
Church of Scotland units	980	6.38	553	6252.40	5713.40
Charifund units	478	14.7240	404	7038.07	6859.25
			<b>11123</b>	<b>67237.27</b>	<b>62196.45</b>

The accounts were approved by the Kirk Session and Financial Board on 29 January 2025

For and on behalf of the Kirk Session and Financial Board



\_\_\_\_\_  
Session Clerk

\_\_\_\_\_  
Treasurer

**Notes to the Accounts**

**1 Movement in Funds**

	At 1 Jan 2024 £	Receipts £	Payments £	Extra Ordinary £	At 31 Dec 2024 £
<b>Unrestricted Funds</b>					
General Fund	18886.96	31647.16	25863.64	-763.00	23907.48
Designated Fabric Fund	42585.88	1882.37	1279.04		43189.21
	<u>61472.84</u>	<u>33529.53</u>	<u>27142.68</u>	<u>-763.00</u>	<u>67096.69</u>
<b>Restricted Funds</b>					
Balmaclellan Fabric Fund	3959.03	232.62	3131.76		1059.89
Kells Fabric Fund	0.00	0.00			0.00
Sunday School Fund	630.93	9.60			640.53
Dunkeld Grave Fund	2765.21	42.07			2807.28
Johnston Grave Fund	455.85	6.94			462.79
Mabin Grave Fund	190.45	2.90			193.35
Maxwell Grave Fund	256.84	3.91			260.75
Newall Grave Fund	64.27	0.98			65.25
Wilson Grave Fund	72.43	1.10			73.53
	<u>8395.01</u>	<u>300.12</u>	<u>3131.76</u>	<u>0.00</u>	<u>5563.37</u>
<b>Endowment Funds</b>					
Blain/Dunkeld Bequest	1379.82	20.99			1400.81
McNaught/Sorbie Trust	1575.20	23.97			1599.17
J A Cameron Memorial Fund	10255.52	650.30	150.00		10755.82
R S Watt Fund	1795.31	25.18			1820.49
McGuffog Trust	881.33	13.41			894.74
Spalding Bounty	1248.94	49.30		1489.16	2787.40
	<u>17136.12</u>	<u>783.15</u>	<u>150.00</u>	<u>1489.16</u>	<u>19258.43</u>
<b>Total Funds</b>	<u><u>87003.97</u></u>	<u><u>34612.80</u></u>	<u><u>30424.44</u></u>	<u><u>726.16</u></u>	<u><u>91918.49</u></u>

**Purposes of Designated Funds**

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

**Purposes of Restricted Funds**

Balmaclellan Fund: These funds are designated for the use and maintenance of Balmaclellan Church. An annual income is received from the P J Douglas Trust (not administered by the Trustees) as well as private donations.

Donations were also received into the Fund from a fund raiser called Friends of Balmaclellan Church,

Kells Fund: A new fund was begun by the Trustees 2011 through a fund raiser called Friends of Kells Church.

Donations to this fund are designated for the use and maintenance of Kells Church.

Sunday School Fund: This Fund is for re-establishing the Sunday School in future.

The Dunkeld, Johnston, Mabin, Maxwell, Newall and Wilson Grave Funds are ring-fenced within the General Fund for the upkeep of the respective family graves.

**Purposes of Endowment Funds**

Blain/Dunkeld Bequest and the McNaught/Sorbie Trust: Funds may be used to assist the poor of the parish at the discretion of the Kirk Session.

Cameron Memorial Fund: is to be used to maintain the car-park at Kells Church.

R S Watt Fund: is to be used to provide bibles to children baptised in Balmaclellan or Kells churches.

The McGuffog Trust: is an old endowment to provide for the poor of the Balmaclellan or Kells parishes.

Spalding Bounty is an old endowment to provide for the poor of Balmaclellan and Dalry parishes

**Notes to the Accounts continued**

**Analysis of Income**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
<b>2 Donations</b>					
WFO Scheme (non Gift Aid)	1579.00			1579.00	1910.00
3604-62 - Gift Aid donations	8982.12			8982.12	9759.89
4667-50 Tax Recovered on Gift Aid Donations	13978.64			13978.64	0.00
710-00 Ordinary Offerings (Open Plate)	1785.95			1785.95	1812.55
Other Offerings				0.00	0.00
Other Donations (non Gift Aid)	2979.00			2979.00	1271.00
Weddings and Funerals	650.00			650.00	1420.00
<b>Total Donations</b>	<b>29954.71</b>	<b>0.00</b>	<b>0.00</b>	<b>29954.71</b>	<b>16173.44</b>
<b>3 Bank Interest</b>					
General	212.40			212.40	179.52
Fabric	623.27			623.27	394.77
Restricted Funds		128.85		128.85	123.63
Endowment Funds			196.18	196.18	166.59
<b>Total Bank Interest</b>	<b>835.67</b>	<b>128.85</b>	<b>196.18</b>	<b>1160.70</b>	<b>864.51</b>
<b>4 Investment Income</b>					
General	709.25			709.25	613.69
Fabric	549.10			549.10	467.40
Restricted Funds		171.27		171.27	107.96
Endowment Funds			586.97	586.97	526.29
<b>Total Investment Income</b>	<b>1258.35</b>	<b>171.27</b>	<b>586.97</b>	<b>2016.59</b>	<b>1715.34</b>
<b>5 Other Receipts</b>					
Life & Work	252.00			252.00	294.00
Rent of Session House	600.00			600.00	60.00
Miscellaneous Income	100.00			100.00	
	<b>952.00</b>	<b>0.00</b>	<b>0.00</b>	<b>952.00</b>	<b>354.00</b>
<b>6 Extra Ordinary Income</b>					
Spalding Bounty shares cashed in	0.00	0.00	1489.16	1489.16	0.00



**Notes to the Accounts continued**

**Analysis of Payments**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
<b>7 <u>Cost of Generating Funds</u></b>					
Offering Envelopes	<u>0.00</u>			<u>0.00</u>	<u>70.44</u>
<b>8 <u>Charitable Activities</u></b>					
<b>Ministry and Mission</b>					
Stipend Fund	3519.00			3519.00	4542.10
Presbytery Dues	1042.00			1042.00	0.00
<b>Local Staffing Costs</b>					
Ministers Expenses	697.28			697.28	512.04
Locum Stipend	5252.64			5252.64	10888.53
Pulpit Supply	1840.00			1840.00	128.32
Organist Salary	1200.00			1200.00	1130.00
Cleaner Salary	0.00			0.00	0.00
<b>Other Local Costs</b>					
Church Office Expenses	292.33			292.33	125.15
Church Newsletter	0.00			0.00	0.00
Life & Work	0.00			0.00	252.00
Choir and Music	140.25			140.25	671.25
Fundraising Expenses	0.00			0.00	53.50
Miscellaneous Expenses	70.69			70.69	289.50
<b>Building Costs</b>					
108-00- Church Fabric Maintenance	1801.04			1801.04	3298.11
1693-04 Organ Maintenance	720.00			720.00	0.00
Church Light & Heat	3429.45	1583.40		5012.85	4713.45
Church Insurance	6005.75	1548.36		7554.11	6997.52
Upkeep of Grounds			150.00	150.00	131.25
Manse Fabric Maintenance	81.00			81.00	193.19
Manse Insurance	237.08			237.08	576.90
Manse Light & Heat	814.17			814.17	804.32
Manse Grounds	0.00			0.00	534.60
	<u>27142.68</u>	<u>3131.76</u>	<u>150.00</u>	<u>30424.44</u>	<u>35841.73</u>
<b>9 <u>Extra Ordinary Expenses</u></b>					
Costs related to sale of Dalry Manse	163.00			163.00	0.00
Costs related to planned new manse	600.00			600.00	0.00
	<u>763.00</u>	<u>0.00</u>	<u>0.00</u>	<u>763.00</u>	<u>0.00</u>
<b>11 <u>Minister's Stipend</u></b>					

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 fifth and subsequent years was £38,884

**Notes to Accounts continued**

**10 Trustee Remuneration and Related Party Transactions**

The Intermin Moderator and Locum Minister received £697 towards their travel expenses.

Geoff Davidson received £1200 as organist.

Expenses amounting to £1171 were reimbursed to a Trustee and one related party.

**12 Collections for Third Parties**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Abbas Rest	483.00	975.00
Save The Children	216.51	0.00
R.N.L.I	51.80	0.00
CD Food Bank	0.00	125.00
DEC - Turkey Earthquake Appeal	0.00	39.00
	<b>751.31</b>	<b>1139.00</b>

**Appendix**

**Funds Held On Behalf Of The Congregation  
By The Church Of Scotland General Trustees**

	<b>Units</b>	<b>Price</b>	<b>Historic Cost</b>	<b>2024 £</b>	<b>2023 £</b>
<b><u>Capital Account</u></b>					
Consolidated Fabric Fund of Balances at 31 Dec 2024					
Growth Fund	6532	6.38	20698.84	41674.16	38081.56
Income Fund	1773	11.06	15317.13	19609.38	19432.08
Deposit Fund			18461.82	18461.82	18461.82
Net from Dalry Manse Sale			264750.34	264750.34	0.00
			<b>319228.13</b>	<b>344495.70</b>	<b>75975.46</b>
<b><u>Revenue Account</u></b>					
Opening Balance 01 Jan 2024				11474.68	9107.33
Add Income					
- Dividends received on Growth Fund			881.82		
- Dividends received on Income Fund			1063.80		
- Interest received on Deposit Fund			933.49		
- Interest received on Revenue Account			596.59		
				3475.70	2381.15
Less Revenue released					
- Administration Costs			194.70		
- General Fund			0.00		
- Fabric Fund			0.00		
				194.70	13.80
<b>Balance at 31 December 2024</b>				<b>14755.68</b>	<b>11474.68</b>

**Ministries and Mission Contribution**

		<b>2025</b>	<b>2024</b>
Ministries and Mission Contributions		23263.00	21116.00
Less: Endowment Income	5306.00		3905.00
Glebe Rent	4211.00		5489.00
		9517.00	9394.00
Less: Vacancy Allowance		0.00	8203.00
Net Requirements		<b>13746.00</b>	<b>3519.00</b>

**Extra Notes to Accounts**

	General	Designated Fabric	Restricted Gen/Fabric	Endowments	Total
	£	£	£	£	£
<b>10 Income</b>					
WFO Scheme (non Gift Aid)	1579.00				1579.00
WFO Scheme (Gift Aid)	3604.62				3604.62
Gift Aid Donations	4667.50	710.00			5377.50
Tax Recovered on Gift Aid	13978.64	0.00			13978.64
Donations (non Gift Aid)	2979.00				2979.00
Ordinary Offerings (Open plate)	1785.95				1785.95
Weddings & Funerals	650.00				650.00
Legacies	0.00				0.00
Regular Fund Raising	528.80				528.80
Grant	0.00				0.00
Bank Interest Received	212.40	623.27	128.85	196.18	1160.70
Investment Income	709.25	549.10	171.27	586.97	2016.59
Life & Work	252.00				252.00
Rent of Session House	600.00				600.00
Miscellaneous Income	100.00				100.00
	<u>31647.16</u>	<u>1882.37</u>	<u>300.12</u>	<u>783.15</u>	<u>34612.80</u>
pg 7	33529.53				
<b>11 Expenses</b>					
Offering Envelopes	0.00				0.00
Minister's Stipend	3519.00				3519.00
Locum Stipend	5252.64				5252.64
Presbytery Dues	1042.00				1042.00
Minister's Expenses - Travel	697.28				697.28
Minister's Expenses - Council Tax	0.00				0.00
Minister's Expenses - Phone	0.00				0.00
Organist Salary	1200.00				1200.00
Church Office Expenses	292.33				292.33
Church Newsletter	0.00				0.00
Pulpit Supply	1840.00				1840.00
Life & Work	0.00				0.00
Choir & Music	140.25				140.25
Miscellaneous Expenses	70.69				70.69
Church Fabric Maintenance	108.00	1693.04			1801.04
Organ Maintenance	720.00				720.00
Church Heating & Lighting	3429.45		1583.40		5012.85
Church Insurance	6005.75		1548.36		7554.11
Upkeep of Grounds	0.00			150.00	150.00
Manse Fabric	81.00				81.00
Manse Insurance	237.08				237.08
Manse Electricity	814.17				814.17
Manse Grounds	0.00				0.00
Fundraising Expenses	0.00				0.00
Per Trial Balance	<u>25449.64</u>	<u>1693.04</u>	<u>3131.76</u>	<u>150.00</u>	<u>30424.44</u>
Fabric Expense paid out of General	414.00	-414.00			
	<u>25863.64</u>	<u>1279.04</u>	<u>3131.76</u>	<u>150.00</u>	<u>30424.44</u>
pg 7	27142.68				