

**The Church of Scotland**  
**Tron St. Mary's Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Year to 31 December 2023**

**Congregation No: 161040**

**Charity No: SCO17015**

# **Tron St Mary's Parish Church of Scotland**

Trustees Annual Report as at 31 December 2023

Charity Registration Number: SCO17015

Congregation Reference No: 161040

Contact Address:

5 Rye Drive  
Barmulloch  
Glasgow G21 3JW

## **Trustees**

### **Kirk Session**

All members of Session also serve on Congregational Board

### **Congregational Board**

## **Principal Office-bearers**

Minister:

Session Clerk

Clerk to the Board:

Church Treasury Team

## **Independent Examiner**

## **Bankers**

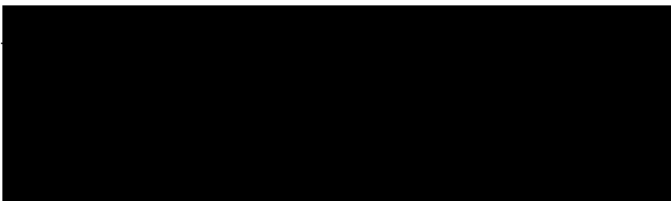
Royal Bank of Scotland,  
Princes Street,  
Edinburgh

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2023**

**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 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,



Date 9-3-25.....

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2023**

#### **Achievements and Performance**

*During the year members of the congregation have been faithful at Sunday worship and our young folk have shown great enthusiasm at the Youth zone. Our monthly bible study has continued, sometimes in person and sometimes on zoom.*

*One of our elders is a worship leader and he has worked along with our minister in conducting worship.*

*Our minister and members of the Kirk Session have continued to faithfully keep in touch with our elderly and housebound members and adherents. Our worship continues to be greatly enhanced by our Praise Band who work along with our Worship Group to bring freshness and enthusiasm to our singing.*

#### **Financial Review**

*Our principal source of income is our WFO scheme and Gift Aid Offerings. Nine members give their offering by standing order, however regretfully two passed away during the year and we have twenty Gift We are grateful to everyone who contributes and would encourage all our members to give prayerfully in the light of ongoing increased expenditure.*

*We are extremely grateful to all who organise our Fundraising events throughout the year. Their hard work and organisational skills.*

#### **Reserves Policy**

We do not normally have reserves in our unrestricted fund. However, the remainder of the legacy which we received in 2020 has been transferred to a separate fund,

The Church also held £169,963 of restricted funds which have been provided for the purposes specified in Statement of balances Note 2

# **Trustees' Annual Report**

## **Year ended 31 December 2023**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution Model Form.

#### **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 eight times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets 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.

## **Independent Examiner's Report to the Trustees of Tron St Mary's Parish Church**

I report on the accounts of the charity for the year ended 31st December, 2023 which are set out on pages 7 to 12.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Address:

43 Ballantrae Drive

Newton Mearns, G77 5TB

Date 9th March 2025

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**Tron St Mary's Parish Church**  
**Receipts and Payments Account**  
**Year Ended 31 December 2023**

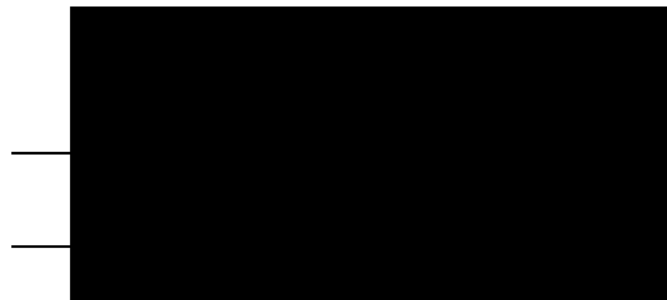
		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Legacy Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>						
Donations	3	£31,225	6,778		38,003	31,945
Legacies					0	0
Activities for Generating Funds	4	£ 3,689			3,689	3,703
Bank & Deposit interest		£ 6	1,483		1,489	262
energy rebate		£ 98			98	0
Total		£ 35,018	£8,261		£43,279	£35,910
Rental of premises	4	£1,260			£1,260	£1,391
Grants			£154,716		£154,716	£185,181
Other Receipts			427		427	0
<b><u>Total Receipts</u></b>		<u>£ 36,278</u>	<u>£ 163,404</u>	<u>0</u>	<u>£199,682</u>	<u>£222,482</u>
<b><u>Payments (Note 5)</u></b>						
Costs of generating funds		£108			£108	0
Charitable activities		£57,013	£142,819		£199,832	£162,009
Governance costs						
<b><u>Total Payments</u></b>		<u>£57,121</u>	<u>142,819</u>	<u>0</u>	<u>199,940</u>	<u>£162,009</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		-£ 20,843	£ 20,582	0	-£261	£60,365
Transfers		20,615			20,615	
<b>Excess of Receipts over Payments for the year</b>		<u>-£ 228</u>	<u>£ 20,582</u>	<u>-</u>	<u>£20,354</u>	<u>60,365</u>

**Tron St Mary's Parish Church**  
**Statement of Balances**  
**At 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Legacy Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	£20,593	£149,381	0	£169,974	£120,527
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year	-£ 229	£ 20,582	-	£ 20,353	60,366
Bank & deposit balances carried forward	<u>£20,364</u>	<u>£169,963</u>	<u>10,000</u>	<u>£190,327</u>	<u>£180,893</u>
 Bank Legacy Fund	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>£10,000</u>	 <u>£0</u>
<b><u>Assets</u></b>					
Gift Aid Receivable	<u>£2,100</u>	<u>0</u>	<u>0</u>	<u>2100</u>	<u>£1,890</u>
<b><u>Liabilities</u></b>					
	<u>8571</u>	<u>0</u>	<u>0</u>	<u>8571</u>	<u>£7,371</u>

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

For and on behalf of the Kirk Session and Financial Board



Session Clerk

Treasurer



## **Tron St Mary's Parish Church**

### **Statement of Balances**

#### **Notes to the Accounts**

##### **1. Trustee Remuneration and Related Party Transactions**

During the year 2023 [REDACTED] received £4585 in respect of Council Tax, Travel, Telephone, Zoom and sundries.

##### **2. Movements in Funds**

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
<b>Unrestricted funds</b>					
General Fund	£20,593	56,893	57,122		20,364
Legacy Fund				10,000	10,000
<b>Restricted funds</b>					
Fabric Fund	£1,294	£6,778	£5,358		£2,714
Climate Challenge Fund	£34,724	£229	£29,377		£5,576
Family Support Fund	£113,363	£156,393	£108,083		£161,673
<b>Total Restricted Funds</b>	<b>£149,381</b>	<b>£163,400</b>	<b>£142,818</b>		<b>£169,963</b>
<b>TOTAL FUNDS</b>	<b>£169,974</b>	<b>£220,293</b>	<b>£199,940</b>	<b>10,000</b>	<b>£200,522</b>

#### **Purposes of Designated Funds**

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

Climate challenge fund was used to supplement the community and family support work being carried out in the local area

**Family Support Project:** This Fund is used to employ workers to work with local families to help them improve their lives and achieve their full potential.

**Legacy Fund** The Congregational Board has not yet decided how this money should be spent. Some of this legacy was used last year towards M&M but the Board agreed to set aside the remainder for a more permanent reminder of John.

The church would like to thank the following organisations who donated money through grant awards to fund the community and family support project

Glasgow City Council  
Impact Funders  
The National lottery  
The Robertson Trust  
GCVS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Legacy Fund Funds 2023 £	Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	£6,749		0	£6,749	£6,746
Gift Aid Donations	£13,207		0	£13,207	£12,050
Tax Recovered on Gift Aid Donations	£4,455		0	£4,455	£5,263
Ordinary Offerings (Open Plate)	£4,364		0	£4,364	£4,283
Other Offerings, Donations etc	£917		0	£917	£1,285
Funeral/wedding Donations	£1,573		0	£1,573	£320
	<u>£31,265</u>	<u>0</u>	<u>0</u>	<u>£31,265</u>	<u>£29,947</u>
<b>4. Analysis of Other Income</b>					
Rental of premises	£1,220			£1,220	£1,391
Fund raising/interest	£3,695			£3,695	£3,704
Transfers	£20,615			£20,615	£0
Energy rebate	£98			£98	£0
	<u>£25,628</u>	<u>0</u>	<u>0</u>	<u>£25,628</u>	<u>£5,095</u>
<b>5. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	108			108	108
	<u>£108</u>	<u>0</u>	<u>0</u>	<u>108</u>	<u>£108</u>
<b>Charitable activities</b>					
Ministries & Mission allocation	20,000			20,000	15,267
Presbytery dues	497			497	623
Minister's expenses and travel	1,439			1,439	1,767
Other staffing costs					
Gardener	1,240			1,240	1,200
Organist	3,180			3,180	3,659
Cleaning and materials	4,746			4,746	3,432
Pulpit supply	-			-	70
Council Tax	3,146			3,146	3,003
Heat/light/water	4,606			4,606	8,029
Insurance	1,996			1,996	1,885
Bank charges	336			336	-
Church office expenses	4,151			4,151	2,433
CCL Licence	448			448	418
Grants to church organisations	504			504	360
donations to charities	300			300	-
Legacy Bank Deposit	10,000			10,000	-
Transfer to family support	424			424	-
Climate Challenge Fund		29,378		29,378	33,292
Family Support Fund		108,083		108,083	85,809
Fabric Fund		5,358		5,358	761
	<u>57,121</u>	<u>142,819</u>	<u>0</u>	<u>199,940</u>	<u>162,008</u>

#### 6. 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 £28,700 and the maximum stipend (in the tenth and subsequent years) £35,269.

#### 7. Collections for Third Parties

	2023	2022
	£	£
Marie Curie	250	-
Poppy foundation	50	-
Christian Aid	-	205
Ukraine Appeal	-	1,200
Lodging House Mission	-	245
Special Appeal	-	300
Total	300	2,400

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION**

**BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2023	2022
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>6,509</u>	<u>6,325</u>
Market Value of Balances at 31 December	<u>9,077</u>	<u>9,740</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>2,721</u>	<u>2,352</u>
	<u></u>	<u></u>