

The Church of Scotland

Tron St. Mary's Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

Year to 31 December 2024

Congregation No: 161040

Charity No: SCO17015

Tron St Mary's Parish Church of Scotland

Trustees Annual Report as at 31 December 2024

Charity Registration Number: SC 017015

Congregation Reference No: 161040

Contact Address: Louise Dunn
81 Rockfield Road
Glasgow G21 3DZ

Trustees

Kirk Session

Andrew Dunn	Hazel Dunn	Louise Dunn
Marion Dunn	Stewart Dunn	Helen Miller
Jean Slimmon	Wilma Dale	Irene Trotter

Yvonne Sheridan

All members of Session also serve on Congregational Board

Congregational Board

Margaret MacLennan	Precious Sibanda	Elizabeth Simpson
Rona McAleer	Katie Fox (resigned September 2024)	
Eileen Mitchell		

Principal Office-bearers

Moderator	Rev Rhona MacDonald (until 30 June 2024)
Interim Moderators	Rev Murdo Maclean (from 1 July until 30 September 2024)
	Rev James Gemmell (from 28 January 2025 until 30 October 2025)
	Rev Fiona Morrison (from 1 November 2025)
Session Clerk	Louise Dunn
Clerk to the Board:	Hazel Dunn

Independent Examiner

Kristina Bowie

Bankers

Royal Bank of Scotland,
Princes Street,
Edinburgh

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Trustees' Annual Report (cont)

Year ended 31 December 2024

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. The church building is also used as the base for a community project whose purpose is to support families in Balornock and the surrounding areas. The project offers group activities for all ages and abilities that build confidence, reduce isolation, promote health and well-being and are open to all within our community and the surrounding areas.

Financial Review

Our principal source of income for the regular life of the congregation is our Weekly Freewill Offering scheme and Gift Aid Offerings. We also receive a considerable amount of external grant funding which is restricted towards the work of our family support project.

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.

Reserves Policy

The Benevolent Fund balance of £10,245 includes the balance of a legacy left to the congregation - see note 2.

The Church also holds £223,594 of restricted funds which have been provided for the purposes specified in Note 2

Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 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,

Louise Dunn
Session Clerk

Thursday 19 March 2026

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, 2024 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.

Name

Kristina Bowie

Address:

43 Ballantrae Drive

Newton Mearns G77 5TB

Date Friday 20 March 2026

Tron St Mary's Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations	3	27,251	-	27,251	38,003
Legacies		-	-	-	-
Activities for Generating Funds	4	3,323	-	3,323	3,689
Bank & Deposit interest		-	2,030	2,030	1,489
energy rebate		-	-	-	98
Total		<u>30,574</u>	<u>£2,030</u>	<u>£32,604</u>	<u>43,279</u>
Rental of premises	4	1,005	-	1,005	1,260
Grants			138,353	138,353	154,716
Other Receipts		-	-	-	427
<u>Total Receipts</u>		<u><u>31,579</u></u>	<u><u>140,383</u></u>	<u><u>171,962</u></u>	<u><u>199,682</u></u>
<u>Payments (Notes 5 and 8)</u>					
Costs of generating funds		117	-	117	108
Charitable activities		33,301	119,845	153,146	199,832
<u>Total Payments</u>		<u><u>33,418</u></u>	<u><u>119,845</u></u>	<u><u>153,263</u></u>	<u><u>199,940</u></u>
Excess of Receipts over Payments for the year before transfers	-	1,839	20,538	18,699	- 261
Transfers		8,259	- 8,259	-	20,615
Excess of Receipts over Payments for the year		<u><u>6,420</u></u>	<u><u>£ 12,279</u></u>	<u><u>£ 18,699</u></u>	<u><u>20,354</u></u>

Tron St Mary's Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	30,609	169,963	200,572	180,218
GCVS payroll fund brought forward	-	41,352	41,352	40,857
Movement in year:				
Excess of Receipts over Payments for the year	6,420	12,279	18,699	20,354
Bank & deposit balances carried forward	<u>37,029</u>	<u>223,594</u>	<u>260,623</u>	<u>241,429</u>
<u>Assets</u>				
Gift Aid Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100</u>
<u>Liabilities</u>				
Marie Curie	370		370	
Church of Scotland Giving to Grow	<u>5,887</u>	<u>-</u>	<u>5,887</u>	<u>8,571</u>
	<u>6,257</u>	<u>-</u>	<u>6,257</u>	<u>8,571</u>

The accounts were approved by the Kirk Session and Financial Board on Thursday 19 March 2026

For and on behalf of the Kirk Session and Financial Board

Louise Dunn, Session Clerk

Fiona Morrison, Interim Moderator

Tron St Mary's Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 2024 the parish minister (who is ex-officio a trustee) received £3,098 in respect of Council Tax and travel expenses.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted and designated funds					
General Fund	20,364	31,579	33,418	8,259	26,784
Benevolent Fund (legacy)	10,245	-	-	-	10,245
	<u>30,609</u>	<u>31,579</u>	<u>33,418</u>	<u>8,259</u>	<u>37,029</u>
Restricted funds					
Fabric Fund	2,714	1,538	2,280	-	1,972
Climate Challenge Fund	5,576	19	4,858	-	737
Family Support Fund	161,673	138,826	106,175	- 8,259	186,065
GCVS Family Support payroll fund	41,352	-	6,532	-	34,820
Total Restricted Funds	<u>211,315</u>	<u>140,383</u>	<u>119,845</u>	<u>- 8,259</u>	<u>223,594</u>
TOTAL FUNDS					
	<u>241,924</u>	<u>171,963</u>	<u>153,263</u>	<u>-</u>	<u>260,624</u>

Purposes of Restricted Funds

Fabric Fund: this fund is for the maintenance of the Church property

Climate Challenge Fund: this fund is 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.

GCVS Family Support payroll fund: these are funds held by the payroll provider to pay salaries of project workers.

Designated Fund

Benevolent Fund: this fund now holds £10,245 (including interest) - the remainder of a legacy which the Congregational Board wish to use in memory of the legator.

The church would like to thank the following organisations for grants towards the family project:

Glasgow City Council

Impact Funders

The National lottery

The Robertson Trust

GCVS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Legacy Fund Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	6,175	-	-	6,175	6,749
Gift Aid Donations	13,415	-	-	13,415	13,207
Tax Recovered on Gift Aid Donations	4,451	-	-	4,451	4,455
Ordinary Offerings (Open Plate)	2,251	-	-	2,251	4,364
Other Offerings, Donations etc	-	-	-	-	917
Funeral/wedding Donations	960	-	-	960	1,573
	<u>27,252</u>	<u>-</u>	<u>-</u>	<u>27,252</u>	<u>31,265</u>
4. Analysis of Other Income					
Rental of premises	1,005	-	-	1,005	1,220
Fund raising/interest	3,323	2,030	-	5,353	3,695
Transfers	-	30	-	30	20,615
Energy rebate	-	-	-	-	98
	<u>4,328</u>	<u>2,060</u>	<u>-</u>	<u>6,388</u>	<u>25,628</u>
5. Analysis of Payments					
Costs of generating funds					
Offering envelopes	117	-	-	117	108
	<u>117</u>	<u>-</u>	<u>-</u>	<u>117</u>	<u>108</u>
Charitable activities					
Giving to Grow (National Stipend Fund)	-			-	20,000
Presbytery dues	1,181			1,181	497
Minister's expenses and travel	1,749			1,749	1,439
Other staffing costs					
Gardener	1,915			1,915	1,240
Musicians	3,125			3,125	3,180
Cleaning and materials	6,115			6,115	4,746
Pulpit supply	1,000			1,000	-
Council Tax	1,349			1,349	3,146
Heat/light/water	8,033			8,033	4,606
Insurance	2,763			2,763	1,996
Bank charges	288	38		326	336
Church office expenses	1,352			1,352	4,151
CCL Licence	470			470	448
Grants to church organisations	360			360	504
Refuse collection	544			544	-
property maintenance	2,779			2,779	-
other	278			278	-
donations to charities	-			-	300
Legacy Bank Deposit	-			-	10,000
Transfer to family support	-			-	424
Family Support & Climate Challenge funds	-	117,552		117,552	137,461
Fabric Fund	-	2,255		2,255	5,358
	<u>33,301</u>	<u>119,845</u>	<u>-</u>	<u>153,146</u>	<u>199,832</u>

6. Giving to Grow (Minister's Stipend)

All Church of Scotland congregations contribute to Giving to Grow for 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 tenth and subsequent years) £38,884.

	2024 £	2023 £
7. Collections for Third Parties		
Marie Curie	370	250
Poppy foundation	-	50
Christian Aid	-	-
Ukraine Appeal	-	-
Lodging House Mission	-	-
Total	<u>370</u>	<u>300</u>

	2024 £
8. Family Project/climate challenge expenditure	
Salary and related costs	88,862
Sessional workers	5,318
Staff travel	750
Activity costs, materials and catering	22,623
Contribution to general fund for heat/light/repairs (internal transfer)	8,259
Total	<u>125,812</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>2,206</u>	<u>6,509</u>
Market Value of Balances at 31 December	<u>4,303</u>	<u>9,077</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>3,278</u>	<u>2,721</u>