

The Church of Scotland
Carstairs Parish Church of Scotland

Trustees Report and Accounts
For the year ended 31 December 2024

Congregation No: 130704

Charity No: SC028124

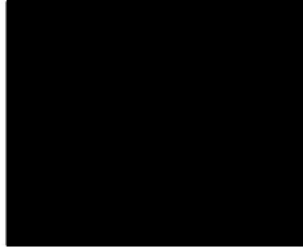
**Carstairs Parish Church of Scotland
Reference and Administrative Information**

Charity Name: Carstairs Parish Church of Scotland

Charity Registration Number: SC028124

Congregation Reference No: 130704

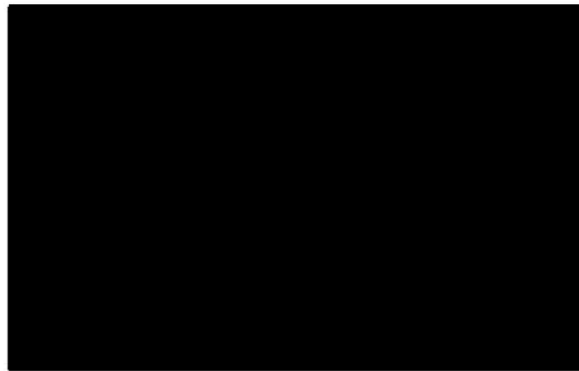
Contact Address:



Trustees

Minister

Kirk Session

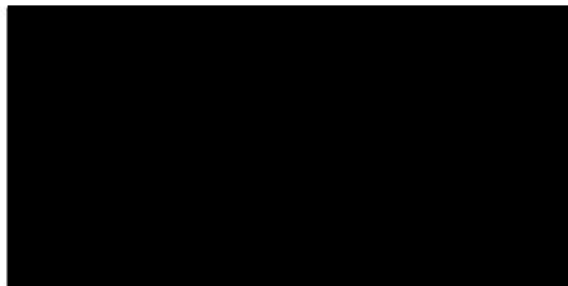


Principal Office-bearers

Minister:

Session Clerk:

Church Treasurer:



Independent Examiner

G.O. Thomson & Co.
Chartered Accountants
13 Hope Street
Lanark
ML11 7NL

Bankers

Royal Bank of Scotland
88 High Street
Lanark
ML11 7ET

**Carstairs Parish Church of Scotland
Trustees' Annual Report
Year ended 31 December 2024**

Structure Governance and Management

Governing Document

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

Recruitment and appointment of Trustees

The Kirk Session members are the elders and Charity Trustees of the church and are chosen from those members of the church who are considered to have 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 is chaired by the minister and meet each month. The Committee structure has been active since October 2017 and was adapted in August 2023 to the following Session Committees – Worship and Education, Mission and Nurture, Resources and Youth.

Objectives and Activities

Objectives

The Church of Scotland is Trinity 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.

Activities

Worship in Carstairs Parish is held weekly. The times alternate between 10.00am and 11.30am every four months with our linked charge church of Carnwath Parish. Throughout the year joint services are shared within our linked charge.

The Sacrament of Holy Communion is celebrated during our morning worship on the second Sunday in March, June, September and December, also during Holy Week and other special occasions throughout the year.

This year six new members have been admitted into the church by resolution of the Kirk Session, there has been five deaths of members and three removals by request.

Sunday services are enhanced by Power Point presentations and weekly intimations. The service is recorded and available weekly on social media.

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Trustees' Annual Report (cont.)
Year ended 31 December 2024

Two church groups:- Bible Study Group and Prayer Group continue to meet weekly on Zoom. Our Daily Bread (personal daily devotions) are encouraged and made available to the congregation. Christian Aid materials are used in May and as projects dictate. Outreach materials are written and published by the Session Committees to issue invitations and provide appropriate information over the year such as Easter, Harvest Thanksgiving, Christmas and extra services.

Several charities were supported: Clydesdale Foodbank, Christian Aid, Poppy Scotland, Kello Hospital, Lady Home Hospital, Samaritan's Purse and Open Doors.

Achievements and Performance: Rev S. Harrison's Report

Carstairs Church had a very good start to the year 2024. With the help of the technical team I have been preaching and recording weekly Sunday worships. I also make use of social media platforms to post these services online, with a vision to reach many. This has had a very good response and has around 40-60 views every week. I also organise a monthly reflection delivered by the Education and Worship Committee.

I meet with the Kirk Session monthly and the committees share their reports to update the Kirk Session. The Bible Study group continues to meet every week on Monday through zoom. Praise and prayer group meet every week on Tuesday. A Lenten Lunch was organised for the Friday prior to Holy Week.

Outdoor worship service took place on Palm Sunday. Passion Week services took place with a Prayer and Praise service, Maundy Thursday Communion and Good Friday services. An Easter procession was organised on Easter morning.

I have had monthly Chaplaincy contribution at Carstairs Junction school assemblies and at Carstairs Village School over the year.

Carstairs church is a very mission-oriented church. A Culinary Fellowship was organised where people could come along and share a meal and ask questions about their faith and get answers. Visiting to the sick and elderly was prioritised through the year and hospital visits were conducted where and when required. As a parish minister, I conduct parish funerals and cover funerals outside my parish as well.

We had 2 Holiday Clubs one in February and the other in July with a total of 56 children attending. This was a very successful event with another being planned for February 2025

I also attend the Boys' Brigade and Girls' Brigade on a monthly basis where I share the bible with them by using illustrations that the children understand and can relate to.

There have been 5 praise night services every 3 months on communion Sunday which have been well attended. Harvest was celebrated in a beautifully decorated church, with food donations going to our local Foodbank. The building was decorated inside and out for Remembrance Day and wreath laying services took place in both villages, with pipers playing for the occasion. Remembrance Day service was organised at the Carstairs Junction War Memorial. A special service was also conducted at the Carstairs Village war memorial after the church worship.

Christmas was celebrated by the following services over the Advent period including Nine Lessons and Carols, Youth Nativity Play and Christingle service, Watch night, and Christmas Day services.

**Carstairs Parish Church of Scotland
Trustees' Annual Report (cont.)
Year ended 31 December 2024**

Church Committee Reports

Carstairs Kirk Session meets most months, to give consideration to aspects of worship and service within the church and community and the business of the Church. We give support and assistance to the Minister with Church services, the continued support to committees and groups, encouragement to new initiatives and give opportunities for fellowship and worship within the parish. Session Committees meet and report monthly – Worship and Education including Pastoral; Mission and Nurture incorporating Social & Fundraising, Data Protection, Safeguarding, Knit and Natter, The Guild; Resources incorporating Stewardship, Finance, Property and Publicity; and Youth including Girls' and Boys' Brigade.

Worship and Education:

This is a summary of last year's (2024) activities the group participated in.

Members of the group continue to write a prayer focus and record a short monthly reflection to be posted on Facebook and the church website.

Two members of the group expressed a desire to do pastoral visits. This is now ongoing under the guidance and direction of the minister.

Worship services were led by members of the group on 8 occasions including Good Friday, to allow holiday leave for the minister. It is becoming more difficult to obtain pulpit supply ministers. To this end, in the autumn one of the group completed the Worship Leaders course run by the Presbytery.

There have now been 5 praise night services every 3 months on communion Sunday. These have proved popular and seem to be enjoyed by all.

A dedicated email was set up for anyone wishing to send a prayer request. The prayer time continues weekly on a Tuesday night, with 6-7 faithful people coming together to pray for the needs of our church, our families and our world.

In September the convenor resigned and we have a new convenor. Also in September, a monthly bible study began in the church on the first Tuesday afternoon of the month. This seems to be going well and has a regular attendance of about 8.

We have a weekly Notice Sheet which gives information on weekly and highlights special events which are being held in the church.

Projection and sound are ongoing each week, coordinated and staffed by members of the group. Before Christmas we had an upgrade to the system, to fix some minor glitches, and are hopeful this will be all that is required for some time. We are grateful to the Kirk Session for their cooperation in releasing funds to facilitate this.

Mission and Nurture:

Mission and Nurture held monthly meetings throughout 2024. The group of approx. 9 members took responsibility for decorating the church for Easter, Christian Aid week, Harvest, Remembrance and Christmas. This year we had a Christmas Tree Festival supported by all church groups. These displays were enjoyed by all who visited the church. In particular, the Remembrance displays drew positive feedback on social media.

Carstairs Parish Church of Scotland
Trustees' Annual Report (cont.)
Year ended 31 December 2024

Mission and Nurture also organised Christian Aid week including a door to door collection and a lunch which raised a total of £1,840.44. The group also organised the annual shoebox appeal in October / November resulting in approximately 75 boxes being sent off to the Samaritan's Purse.

The group also organised Coffee and Chat to encourage fellowship each Friday during July and August which was enjoyed by all who attended. People came who were not always regular church goers so we were delighted that they came. This was extended to monthly soup and sandwich lunches in October and November. Lunches will also be held in January and February.

The group organised a Beetle Drive in conjunction with the Boys Brigade designed to bring families together in an informal evening.

Mission and Nurture held many fundraising projects throughout the year including a Sponsored Walk in June which raised £736. They had a Spring Fayre in April and a Christmas Fayre in November which boosted funds by over £2,000. There was also a 'smartie tube challenge' running from September to December.

The group have worked hard and have had a successful year.

Resources Committee:

The Resources Committee, consisting of 6 people, are responsible for the maintenance of church properties, overseeing church finances, liaising with the Kirk Session and other committees regarding stewardship and one of the group coordinates some aspects of publicity.

Property

Both the church and manse continue to be in a good state of repair with only general maintenance required. Any repairs required are dealt with as they arise. Heating of the church building continues to be our biggest cost.

Finance

Together with the treasurer, the group report regularly to the Kirk Session the financial position of the church. The need for additional funds was highlighted in these reports and consequently additional fundraising events were organised by Mission and Nurture. Following the Financial Report at the AGM, several people decided to give their offering by standing order or Free Will Offering and some additional Gift Aid forms were completed. The annual Gift Week was organised and held in September raising £1,795.

Stewardship

The Stewardship theme for the start of 2024 was 'Time'. The Resources Group organised three 'Quiet Spaces' based around the Psalms which gave those who attended time with God. Opportunity for 'Time with Others' came in various forms from regular weekly groups and special events such as the Beetle Drive.

The group met with the [REDACTED] towards the end of the year to consider the way forward for Stewardship and the theme of 'Bridging' was agreed. Groups have been introduced to the theme and questionnaires completed by the elders and congregation to consider where bridging is required within the church, our community and going forward within our Presbytery Mission Plan cluster.

The weekly notice sheet, Facebook, church website and the local newspaper are our main ways of sharing church news. An Easter flyer and Christmas card provided details of special services and events and were delivered to all members by the elders.

Carstairs Parish Church of Scotland
Trustees' Annual Report (cont.)
Year ended 31 December 2024

Church Groups

Knit and Natter:

The group now meet on almost every Monday over the year, with the exception of Easter Monday and the weeks of Christmas and New Year. During the past year the members decided to continue to meet in the Community Centre and not decant to the Church in April. This choice was made to support the Community Centre as it fights to stay open.

Knit and Natter liaised with the Mission and Nurture Committee this year by knitting Easter lambs for distribution to all local primary children. The group also took part in the Church Christmas Tree Festival by knitting miniature stockings and angels for the display trees and creating items for the annual table-top sale.

This year the ladies shared their love further afield by actively supporting the Crossreach Visitors' Centre at Perth Prison. Two large bags of hand knitted items for the young visitors, ranging from hats to children's jumpers, were delivered in the Autumn. The ladies unanimously agreed to give further support to this Crossreach project. During 2024 the group donated to the following charities: - Carstairs Parish Church, Clydesdale Parkinson Group, Kit for Kids and the Clydesdale Food Bank.

Foodbank:

The Clydesdale Food Bank continues to be supported over the year by Carstairs Church. [REDACTED] Elder, is a committed volunteer with the charity and coordinates our monthly donations of both goods and money to the Carlisle headquarters. Our October Harvest Festival provided a needed boost for the food bank which constantly finds itself in great demand over the Clydesdale area. Support was also given from the Knit and Natter group, The Guild and The Girls' Brigade over the year.

Flower Calendar:

Our annual flower calendar is fully supported by both congregation and community donations which provides beautiful blooms to grace the sanctuary each week.

Pastoral care outreach continues to be expressed by our weekly flower delivery within the Parish to those who have been bereaved, ill or in need of support. The Flower Convenors arrange the deliveries following Sunday Services with the District Elders [REDACTED] coordinates the calendar with the floral or monetary donations.

The Guild:

Carstairs and Carstairs Junction Guild meet on the Second and Fourth Wednesday each month from October to March in Carstairs Community Centre at 1.30pm.

From January to March, we had speakers from the Clydesdale Foodbank, Glasgow Street Pastors [REDACTED] [REDACTED] our Guild National Secretary who spoke about Malawi and a speaker from Crossreach. After our Crossreach meeting, Guild, and Knit and Natter ladies knitted various items for children and these were sent to Perth Prison. We attended the World Day of Prayer in Forth St Paul's Church and finished our Session with our AGM which was followed by a lovely Afternoon Tea.

We started our new session in October with our Dedication Service in Carstairs Church. Our first meeting was a 'get to know me' time when members gave the story behind their name. This was thoroughly enjoyed by those present.

Carstairs Parish Church of Scotland
Trustees' Annual Report (cont.)
Year ended 31 December 2024

We continued with speakers from Glasgow Street Pastors, Bibles for Bairns from the Scottish Bible Society and Chocolate Heaven which was one of our projects. Members enjoyed a delicious Christmas Lunch in December.

During our last session we had three new members who joined. Everyone is welcome to attend our meetings.

1st Carstairs Boys' Brigade:

1st Carstairs Boys' Brigade meet every Tuesday from September to March. We deliver a variety of themes to go towards the boys' achievements. Some nights can be challenging.

We have supported a boy from 4th Carlisle to achieve his Kings' badge which helps us too with additional leaders. One of the leaders went to Africa for a month with the Boys' Brigade which was a wonderful experience.

We arranged for the boys to go to the local panto to see Jack and the Beanstalk. Mission and Nurture arranged a Beetle Drive to bond with the church and GB and both organisations benefited from the fundraiser. A church member did a fundraiser to support GB and BB which we are thankful for.

We did a Christmas card delivery service this year and we were grateful to the local shops for their support. A father taught the Junior Boys how to make Christmas trees from pallets and the Anchors Boys made the stars for the trees. These were displayed outside the church as part of the church Christmas Tree Festival.

The Junior section have been invited to join 4th Carlisle Boys' Brigade at a camp at Millport in March. Three of the leaders are going to support the boys and we are going to do fundraising to try and subsidise the trip, something to look forward to in 2025.

We are grateful for our monthly visit from our chaplain [REDACTED] who has delivered various spiritual talks with great illustrations so the boys understand.

1st Carstairs Girls' Brigade:

We currently have 29 girls – 10 Explorers, 10 Juniors and 9 Brigaders, 3 Commissioned Officers and 3 leaders. We meet on a Thursday from 6.30 to 8.00pm in Carstairs Community Centre from September to March.

We are thrilled to maintain high enrolment numbers, with an increase in our Explorers section this year. Additionally, we have welcomed new members from Carnwath and Carstairs Junction. Notably, our Brigader section has retained girls who have been with the company since Primary 1, a testament to their dedication and the sense of community. Our S6 member actively supports the younger girls, enriching their experience.

Leadership numbers is our biggest challenge as we only have 2 commissioned officers attending every week. While we have managed to run every session so far, addressing this challenge is crucial for our long-term sustainability.

We are deeply grateful to [REDACTED] for their ongoing support. [REDACTED] regular attendance has been invaluable in connecting the girls and leaders to their spiritual badgework.

Carstairs Parish Church of Scotland
Trustees' Annual Report (cont.)
Year ended 31 December 2024

This term's focus has been on celebrations, starting with self-discovery and community appreciation and the girls have enjoyed learning new games, fostering teamwork and leadership skills and collecting food for our local foodbank. Highlights have been the Harvest Celebration, Christmas Nativity Play and Christingle Service. For the first time all the girls participated in the Church's nativity play which received glowing feedback.

Reserves Policy

It is the Trustees policy to hold approximately three months normal expected expenditure, plus such reserves for fabric expenditure as would allow for unexpected medium sized repairs or replacements.

At the year end the Church held unrestricted funds of £100,918 of which £15,865 had been designated for fabric and £689 for IT. The remaining balance of £84,364 represents about sixteen months expenditure – and the Trustees are satisfied that sufficient reserves are available bearing in mind the large sum designated for fabric which could be redesignated.

Financial Review

The main source of our General Income is from weekly/monthly offerings. These show a slight decrease from 2023. Fundraising activities have again been a welcome supplement to our income raising £5,163 with Sunday Teas and the Christmas Fayre raising the most.

On the General Expenditure side, Giving to Grow and heating continue to be our highest outlays. The heating cost increase from £4,663 to £10,226 was due to our electricity tariff almost doubling from the previous year.

Our total income is £57,517 (2023 - £66,709). Our total expenditure is £59,794 (2023 - £58,872). This gives us a deficit of £2,277 (2023 – surplus £7,837) for the year.

Risk Management

Our main risks are an ageing congregation and declining numbers which could lead to a fall in offerings. We hold a yearly Gift Week mainly for those who don't attend church to contribute, at the same time we ask people to review their giving. We also try to encourage members to give by standing order and we hold regular fundraising events.

The Kirk Session is always working to increase donations and looking to increase the life of the congregation.

Carstairs Parish Church of Scotland
Trustees' Annual Report (cont.)
Year ended 31 December 2024

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

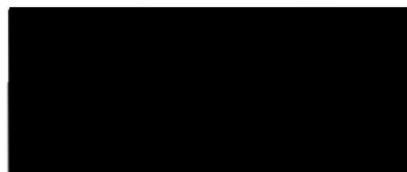
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date 12/3/25

Independent Examiner's Report To the Trustees of Carstairs Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December, 2024 which are set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

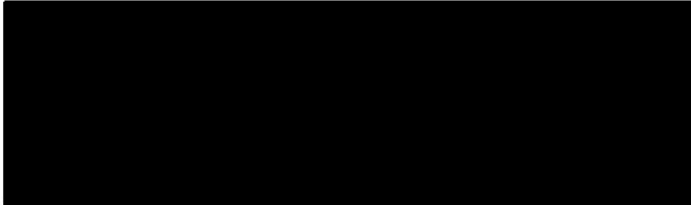
Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures 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 8 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.



G O Thomson & Co.
Address: 13 Hope Street,
Lanark,
ML11 7NL

Date: 13/03/2025.

Carstairs Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2024

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2024	2024	2024	2023
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	2	46,737	-	46,737	52,356
Activities for Generating Funds	3	7,254	-	7,254	5,535
Bank & Deposit interest	4	1,253	-	1,253	929
Investment income	4	1,513	-	1,513	1,259
Grants receivable	5	760	-	760	6,630
Total Income		<u>57,517</u>	<u>-</u>	<u>57,517</u>	<u>66,709</u>
Expenditure on:					
Raising Funds	6	66	-	66	231
Charitable activities	7	59,098	-	59,098	52,621
Governance costs	8	630	-	630	600
Other payments	9	-	-	-	5,420
Total Expenditure		<u>59,794</u>	<u>-</u>	<u>59,794</u>	<u>58,872</u>
Net Income/(Expenditure) before gains and losses on investments		(2,277)	-	(2,277)	7,837
Net gains/ (losses) on investments		<u>3,759</u>	<u>-</u>	<u>3,759</u>	<u>2,937</u>
Net income/(expenditure)		1,482	-	1,482	10,774
Transfers between funds		-	-	-	-
Net movement in funds		<u>1,482</u>	<u>-</u>	<u>1,482</u>	<u>10,774</u>
Reconciliation of Funds:					
Total funds brought forward		99,436	1,902	101,338	90,564
Total funds carried forward		<u>100,918</u>	<u>1,902</u>	<u>102,820</u>	<u>101,338</u>

Carstairs Parish Church of Scotland

Balance Sheet

As at 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets					
Investments	12				
6,833 Units in Church of Scotland Growth Fund @ £6.38		<u>43,595</u>	<u>-</u>	<u>43,595</u>	<u>39,836</u>
Total investments		<u>43,595</u>	<u>-</u>	<u>43,595</u>	<u>39,836</u>
Current assets					
Cash at bank and in hand		45,038	1,902	46,940	49,833
Church of Scotland Deposit Fund		<u>12,915</u>	<u>-</u>	<u>12,915</u>	<u>12,269</u>
Total Current Assets		<u>57,953</u>	<u>1,902</u>	<u>59,855</u>	<u>62,102</u>
Current liabilities					
Accrued charges		<u>630</u>	<u>-</u>	<u>630</u>	<u>600</u>
Net Current Assets		<u>57,323</u>	<u>1,902</u>	<u>59,225</u>	<u>61,502</u>
Net assets	13	<u>100,918</u>	<u>1,902</u>	<u>102,820</u>	<u>101,338</u>
The funds of the charity:					
Unrestricted funds	15				
Designated IT Fund				689	689
Designated fabric fund				15,865	15,721
General fund				<u>84,364</u>	<u>83,026</u>
				100,918	99,436
Restricted funds	15				
Building project				<u>1,902</u>	<u>1,902</u>
Total funds				<u>102,820</u>	<u>101,338</u>

The accounts were approved by the Kirk Session and Financial Board on 12/03/2025...

For and on behalf of the Kirk Session and Financial Board



Carstairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2024

1. Accounting policies

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Charities accounts (Scotland) Regulations 2006 (as amended) and the General Assembly's Regulations anent Congregational Finance.

Fund accounting

Funds are classified as restricted funds, endowment funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

Tangible fixed assets

The church has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred in the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible assets costing in excess of £500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures and fittings:	Five years
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Carstairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2024

Taxation

Carstairs Parish Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable VAT. The charity has been able to claim VAT relief on the costs of refurbishing the church and these costs are shown net of VAT in the Statement of Financial Activities.

Investments

Investments are shown at market value at the Balance Sheet date.

2. Donations and legacies

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
FWO Scheme (non Gift Aid)	4,204	-	4,204	3,763
FWO Scheme (Gift Aid)	6,057	-	6,057	7,452
Standing Order (non Gift Aid)	2,180	-	2,180	2,060
Standing Order (Gift Aid)	19,250	-	19,250	19,210
Tax recovered on Gift Aid donations	7,304	-	7,304	10,456
Ordinary offerings (Open Plate)	2,366	-	2,366	2,158
Other offerings, donations, etc	2,081	-	2,081	3,106
Appeals	-	-	-	1,007
Funerals	1,500	-	1,500	1,100
Giving Week	<u>1,795</u>	<u>-</u>	<u>1,795</u>	<u>2,044</u>
	<u>46,737</u>	<u>-</u>	<u>46,737</u>	<u>52,356</u>

3. Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Linked Expense Recovery	2,091	-	2,091	3,359
Christmas Fayre	1,146	-	1,146	-
Spring Fayre	961	-	961	-
Tea/Coffee etc.	2,320	-	2,320	1,167
Sponsored Walk	736	-	736	-
Easter Lunch	-	-	-	169
Burns Night	-	-	-	520
Treasure Hunt	-	-	-	185
Christmas Lunch	-	-	-	96
Concert	<u>-</u>	<u>-</u>	<u>-</u>	<u>39</u>
	<u>7,254</u>	<u>-</u>	<u>7,254</u>	<u>5,535</u>

Carstairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2024

4. Investment income

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Deposit Fund	-	-	-	-
Church of Scotland - interest	1,513	-	1,513	1,259
Bank interest	<u>1,253</u>	<u>-</u>	<u>1,253</u>	<u>929</u>
	<u>2,766</u>	<u>-</u>	<u>2,766</u>	<u>2,188</u>

5. Grants receivable

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
LPWS	760	-	760	-
National Heritage	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,630</u>
	<u>760</u>	<u>-</u>	<u>760</u>	<u>6,630</u>

6. Cost of generating funds

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Offering envelopes & Christmas cards	<u>66</u>	<u>-</u>	<u>66</u>	<u>231</u>

Carstairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2024

7. Cost of charitable activities

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Giving to Grow	26,006	-	26,006	25,620
Organ Tuner	175	-	175	335
Hardship fund	195	-	195	310
AV System	1,462	-	1,462	-
Church & Manse Repairs	3,725	-	3,725	1,966
Christian Aid Lunch	70	-	70	140
Sunday Tea Costs	310	-	310	389
Fundraising Costs	140	-	140	429
Lent Lunches	150	-	150	360
M Gibson Pulpit	-	-	-	800
Presbytery Dues	890	-	890	786
Travelling Expenses	505	-	505	552
Pulpit Supply	258	-	258	650
Other staffing costs	5,279	-	5,279	4,895
Fabric Repairs and Maintenance	1,050	-	1,050	2,714
Heat and Light	10,226	-	10,226	4,663
Insurance	2,158	-	2,158	2,076
Rent and Rates	2,966	-	2,966	2,920
Printing, Stationery and Postage	99	-	99	223
Appeals	-	-	-	1,007
Outreach	334	-	334	-
Other Expenses	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>1,786</u>
	<u>59,098</u>	<u>-</u>	<u>59,098</u>	<u>52,621</u>

8. Governance costs

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Independent Examiner's Fees	<u>630</u>	<u>-</u>	<u>630</u>	<u>600</u>

9. Other payments

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Building Renovation costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,420</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,420</u>

Carstairs Parish Church of Scotland
Notes to the Accounts
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10. Staff costs and numbers

	2024	2023
	£	£
Wages	5,279	4,895
Social Security Costs	-	-
Total	<u>5,279</u>	<u>4,895</u>

The average number of employees during the year, calculated on the basis of headcount, was as follows:

	2024	2023
	Number	Number
Support staff	2	2

No employee had an annual remuneration of £60,000 per annum.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 (after 5 years) was £38,884.

11. Trustees

None of the Trustees received any remuneration or benefits from the charity during the year or the previous year.

Donations from Trustees.

During the year a total of £11,460 was donated to the congregation by Trustees.

The Minister, [REDACTED] received reimbursement of expenses for travel and telephone costs during the year which amount to £1,132. In addition, Council Tax of £2,966 was paid for the manse for the year.

12. Investments

	£
Market Value at 31 December 2023	39,836
Unrealised gain/(loss) on investments	<u>3,759</u>
Market Value at 31 December 2024	<u>43,595</u>
Investments at cost	<u>35,095</u>

The following investments are held:

6,833 Units in Church of Scotland Growth Fund @ £6.38

Carstairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2024

13. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Investments	43,595	-	43,595
Current assets	57,953	1,902	59,855
Current liabilities	<u>(630)</u>	<u>-</u>	<u>(630)</u>
Net assets at 31 December 2024	<u>100,918</u>	<u>1,902</u>	<u>102,820</u>

Comparative of net assets between funds:

	Unrestricted £	Restricted £	Total £
Investments	39,836	-	39,836
Current assets	60,200	1,902	62,102
Current liabilities	<u>(600)</u>	<u>-</u>	<u>(600)</u>
Net assets at 31 December 2023	<u>99,436</u>	<u>1,902</u>	<u>101,338</u>

14. Volunteers

In common with all congregations the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Carstairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2024

15. Movement in funds

	At 01.01.24	Income	Expenditure	Transfers	At 31.12.24
Unrestricted funds					
Designated Fabric Fund	15,721	1,194	(1,050)	-	15,865
Designated IT Fund	689	-	-	-	689
General Fund	83,026	60,082	(58,744)	-	84,364
Restricted funds					
Church of Scotland					
General Trustees					
Building project	<u>1,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,902</u>
Total funds	<u>101,338</u>	<u>61,276</u>	<u>(59,794)</u>	<u>-</u>	<u>102,820</u>

Comparative for movement in funds

	At 01.01.23	Income	Expenditure	Transfers	At 31.12.23
Unrestricted funds					
Designated Fabric Fund	13,571	664	(2,714)	4,200	15,721
Designated IT Fund	689	-	-	-	689
General Fund	75,843	68,982	(50,738)	(11,061)	83,026
Restricted funds					
Church of Scotland					
General Trustees					
Building project	<u>461</u>	<u>-</u>	<u>(5,420)</u>	<u>6,861</u>	<u>1,902</u>
Total funds	<u>90,564</u>	<u>69,646</u>	<u>(58,872)</u>	<u>-</u>	<u>101,338</u>

Purposes of Designated Funds

Fabric Fund The Trustees have set aside funds for the maintenance of the Church property.
IT Fund This is required to allow for the proper provision of IT resources to the minister.

Purposes of Restricted Funds

The Consolidated Fabric Fund (Revenue) held by the General Trustees is to be used for the maintenance of Carstairs Manse and Carstairs Parish Church.

The Consolidated Fabric Fund (capital) held by the General Trustees is to be used for the internal renovation of Carstairs Parish Church.

The Building Project is for the renovation of Carstairs Parish Church.

Carstairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2024

16. Collection for third parties

	2024	2023
	£	£
Christian Aid	1,840	1,760
Erskine Hospital	-	190
Clydesdale Food Bank	140	60
Poppy Scotland	100	-
Kello Hospital	135	-
Lady Home Hospital	135	-
Open Doors	50	-
Turkey Appeal	-	656
Morocco/Syria Appeal	-	351
St Andrews Hospice	<u>-</u>	<u>205</u>
	<u>2,400</u>	<u>3,222</u>

Carstairs Parish Church of Scotland
Appendix to the Accounts
for the year ended 31 December 2024

Funds held on behalf of the Congregation by The Church of Scotland General Trustees

	2024 £	2023 £
Revenue Account		
Opening balance	17,148	16,604
Interest for year	843	569
Rent received	<u>-</u>	<u>-</u>
	17,991	17,173
 Less: Expenditure		
Administration Costs	13	25
Insurance	-	-
Transfer to Congregation – property costs	<u>-</u>	<u>-</u>
 Closing balance	<u>17,978</u>	<u>17,148</u>
 Capital account		
Opening balance	-	-
 Less: Transfer to Congregation – property costs	<u>-</u>	<u>-</u>
 Closing balance	<u>-</u>	<u>-</u>