

THE CHURCH OF SCOTLAND
DRONGAN: THE SCHAW KIRK

CONGREGATIONAL ACCOUNTS
Year Ending 31ST December 2024

Congregation Number: 100597
Scottish Charity Number: SCO30714

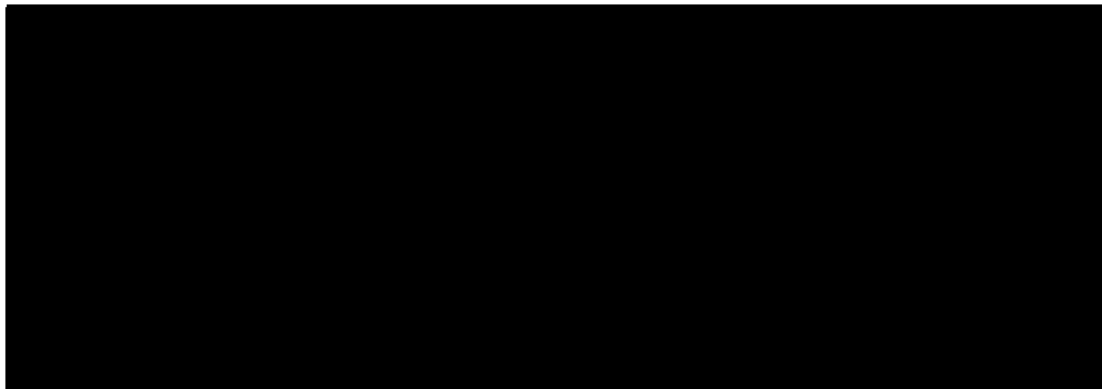
Drongan: Schaw Kirk
Receipt and Payments Accounts
Year ending 31st December 2024

	Note	General	Unrestricted Funds Designated	Restricted Funds	Endowment Funds	Total	Total
		2024	2024	2023	2023	2024	2023
		£	£	£	£	£	£
<u>RECEIPTS</u>	3						
Donations		26,857	0	0	0	26,857	25,725
Legacies		0	0	0	0	0	0
Fund raising		0	0	0	0	0	0
Bank & Deposit Interest		0	0	0	0	0	0
Investment income		236	0	0	0	236	210
		27,093	0	0	0	27,093	25,935
Rental of Premises		0	0	0	0	0	0
Sale of assets		0	0	0	0	0	0
Sale of Investments		0	0	0	0	0	0
Other Reciepts		0	0	0	0	0	0
<u>TOTAL RECEIPTS</u>		27,093	0	0	0	27,093	25,935
<u>PAYMENTS</u>	4						
Cost of generating funds (FWO)		61	0	0	0	61	90
Charitable Activities		30,087	0	0	0	30,087	27,892
Governance Costs		0	0	0	0	0	0
<u>TOTAL PAYMENTS</u>		30,148	0	0	0	30,148	27,982
Excess of receipts over payments for the year before Transfers		-3,055	850	0	0	-3,055	-2047
Transfers: Fabric Fund		5,000	0	0	0	5,000	0
Revenue Account		0	0	0	0	0	0
Excess of receipts over payments for the year		1,945	0	0	0	1945	-£2,047

Drongan: Schaw Kirk
STATEMENT OF BALANCES
Year ending 31st December 2024

	Note	General	Unrestricted Funds Designated	Restricted Funds	Endowment Funds	Total	Total
		2024	2024	2024	2024	2024	2023
<u>Bank & Deposit Balances</u>							
Bank & Deposit balances brought forward		4,877	9,735	0	0	14,612	16,659
Movement in the year:							
Excess of receipts over payments for the year		1945	-5,000	0	0	-3,055	-£2,047
<u>Bank & Deposit balances carried forward</u>		<u>6,822</u>	<u>4,735</u>	<u>0</u>	<u>0</u>	<u>11,557</u>	<u>14,612</u>
<u>Assets</u>							
Gift Aid still to be claimed		0	0	0	0	0	£0
Consolidated Fabric Fund Revenue		3903	0	0	0	0	£2,133
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>£2,133</u>
<u>Liabilities</u>							
Shared Linkage Costs		0	0	0	0	0	£0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>£0</u>

The Accounts were approved by the Kirk Session
For and on behalf of the Kirk Session



Date

16.3.25

Drongan : The Schaw Kirk

Notes to Accounts

1. Trustees remuneration and related party transactions

During the year, the husband of one of the Trustees received the sum of £780 for duties as Church Officer.

One Trustees (Minister) received reimbursement of expenses incurred totalling £1413-

this includes Travel expenses, Council Tax, Manse Insurance and Telephone rental.

One of the Trustees, [REDACTED] received reimbursement of £200

for Pulpit supply as a Church of Scotland Reader.

2. Movement in Funds

	as of 1st Jan-24	Receipts	Payments	Transfers	as at 31st Dec-24
Endowment Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted Funds					
General Fund	4,877	32,093	30,148	0	6,822
Designated Fabric Fund	6,296	0	0	-5,000	1,296
Designated Music Fund	3439	0	0	0	3439
Designated Sunday School Fund	0	0	0	0	0
Designated Church Guild Fund	0	0	0	0	0
	<u>14,612</u>	<u>32,093</u>	<u>30,148</u>	<u>-5,000</u>	<u>11,557</u>
Restricted Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>14,612</u>	<u>32,093</u>	<u>30,148</u>	<u>-5,000</u>	<u>11,557</u>

Purpose of Endowment Funds

No Endowment funds were held by the Church during the year

Purpose of Restricted Funds

The Congregation only hold designated restricted funds

Purpose of Designated Funds

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

Music Fund: The Trustees have set aside funds for the purpose of music resources for use in worship

Sunday School Fund: The Trustees have not yet set aside any funds for use by the Sunday School

3. Donations: £0

4. Grants: £0

5. Consolidation of uncashed cheques: £0

Total:

Drongan : The Schaw Kirk
Income/Outcome Analysis page

	Unrestricted Funds £	Restricted Funds £	Endowment funds £	Total 2024 £	Total 2023 £
Analysis of donations					
FWO, Gift Aid, Ordinary Offerings	20,149	0	0	20,149	19,873
Tax on Gift Aid donations	4938	0	0	4938	4942
Other offerings/donations etc	1570	0	0	1570	210
National Giving Day	0	0	0	0	0
Weddings & Funerals	200	0	0	200	700
Grants	0	0	0	0	0
	26,857	0	0	26,857	25,725
Investments	0	0	0	0	0
Fundraising	0	0	0	0	0
	0	0	0	0	0
Analysis of payments					
Cost of generating funds:					
Investment Manager Fees	0	0	0	0	0
FWO Envelopes	61.15	0	0	61.15	90
	61.15	0	0	61.15	90
Charitable Activities					
Giving to Grow Allocation	15,488	0	0	15,488	15,718
Presbytery Dues	0	0	0	0	437
Minister Travel expenses	1413	0	0	1413	1298
Pulpit Supply	230	0	0	230	49
Other honorariums	2220	0	0	2220	2220
Fabric repair & maintenance	2428	0	0	2428	2128
Manse Costs (50% share)	2897	0	0	2897	1734
Insurance (Church)	1272	0	0	1272	1092
Bank Charges	285	0	0	285	283
Heat & light (Church)	2459	0	0	2459	1577
CCLI (50% shared cost)	114	0	0	114	107
Outreach	0	0	0	0	0
Post, print, stationery, photocopying	124	0	0	124	57
Telephone(internet & Web site)	597	0	0	597	633
Congregational organisations	0	0	0	0	0
Life & Work	0	0	0	0	26
Other expenses	560	0	0	560	533
	30,087	0	0	30,087	27,892
Governance Costs					
Independent Examiner's fee	0	0	0	0	0
Other payments:					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	30,087	0	0	30,087	27,892

DRONGAN: THE SCHAW KIRK

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 £31,642 and the maximum stipend (in the 5th and subsequent years) of service £38,884.

Collections for Third Parties

Name	2024	2023
Harvest /DEC	£381 (Envelopes & soup)	£185.20
MSA Charity	£325	
Christian Aid	£384 (Envelopes& Soup)	£356.21
Poppy Scotland	£381 (Retiral & Soup)	£53
Beatson	£216	
Bothy Garden, Auchincruive	£161.50	
Total	£1848.50	£594.41

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

Consolidated Fabric Fund (CAPITAL ACCOUNT)

Credit balance held at 31 st Dec at cost	£34,413	£23,884
Market value of balance at 31 st December	£39,297	£25,413

Consolidated Fabric Fund (REVENUE ACCOUNT)

Credit Balance as at 31 st December	£3903	£2133
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Growth Fund (General Purposes No 1& No2 account)

Credit balances held at 31 st December at cost	£939	£939
Market Value of Balances at 31 st December	£11,165	£10,202

AUDITORS REPORT

Drongan: The Schaw Kirk (Church Of Scotland)

SCO 30714

Independent Examiner's Report to the Trustees of Drongan: The Schaw Kirk (Church of Scotland)

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 1 to 7.

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:

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 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 proper understanding of the accounts to be reached.

Date: 17.3.25

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Drongan: The Schaw Kirk

Charity Registration number: SC030714

Congregational reference number: 100597

[REDACTED]

Trustees:

Those who acted as Trustees at any time during the year and up to the date on which these accounts were signed are:

Kirk Session

[REDACTED]

[REDACTED]

Independent Examiner

[REDACTED]

Banker

Virgin Money
43, Alloway St Branch,
Ayr
KA7 1SP