

The Church of Scotland  
STONELAW PARISH CHURCH OF SCOTLAND, RUTHERGLEN

Year ended 31 December 2024

For the year ended

31st December 2024

Congregation No: 160881

Charity No: SC SC013558

**STONE LAW PARISH CHURCH OF SCOTLAND, RUTHERGLEN**  
**Trustees' Annual Report**  
**Year ended 31 December 2024**

**Reference and Administrative Information**

Charity Name:

Stonelaw Parish Church of Scotland, Rutherglen

Charity Registration Number:

SC013558

Congregation Reference No:

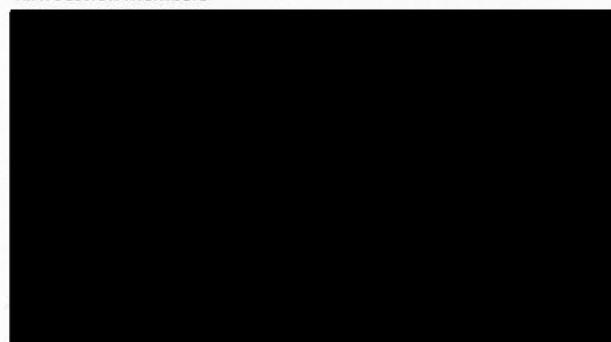
160881

Contact Address:



**Trustees**

**Kirk Session Members**



**Principal Office-bearers**

Minister:

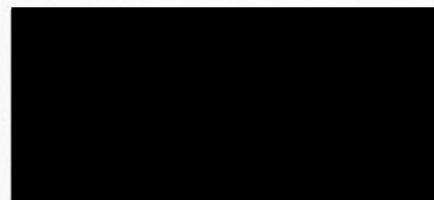
Session Clerk

Joint Session Clerk

Joint Session Clerk

Convenor of Managers

Church Treasurer:



**Independent Examiner**



**Bankers**

Bank of Scotland

82 Main Street

Rutherglen G73 2HZ

**STONE LAW PARISH CHURCH OF SCOTLAND, RUTHERGLEN**  
**Trustees' Annual Report**  
**Year ended 31 December 2024**

**31st December 2024**

**Governing Document**

The Church adopted the Unitary Constitution on 1 July 2009 and is administered in accordance with the terms of the Deed of Constitution.

**Recruitment and Appointment of Trustees**

Members of the Kirk Session 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.

**Organisational Structure**

The Kirk Session, which meets ten times a year, is responsible for the spiritual and secular affairs within the church. The Board of Managers is a committee appointed by Session and manages the secular affairs of the church in accordance with the policies advised by Session.

**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.

At Stonelaw, we worship and rejoice in the God who created all things. We believe that God is calling a new people together in Jesus Christ. Christians are not simply individuals who believe, but are called to be a community, growing, sharing and worshipping together. Our programme of activities is designed to develop our faith, prayer, fellowship, learning, and commitment to others in the community and worldwide.

**Achievements and Performance**

As I reflect on the past year, 2024 was another good year for Stonelaw Church. I am grateful for the many blessings and events our congregation has experienced. We have seen the current ministries and initiatives steady and grow, while some new things have been explored and introduced.

This year, with the stepping down of our previous Session Clerk, we celebrated a significant moment by thanking him for the work he carried out in the role and commissioning our two new Joint Session Clerks during our Easter celebrations. Their dedication and service will undoubtedly support our church community well into the future.

**STONE LAW PARISH CHURCH OF SCOTLAND, RUTHERGLEN**

**Trustees' Annual Report**

**Year ended 31 December 2024**

We have witnessed a notable transformation in how our Kirk Session operates, allowing more time between meetings for ministry work and the carrying out of decisions via email. While we are in the bedding in of this, the streamlined approach has enabled us to respond more quickly and effectively to any issues or work that arises, especially in the area of safeguarding.

Our church has also seen a wonderful spiritual revival over this past year, with a number of adult baptisms during the year and witnessing others to choose to reaffirm their faith in Jesus. Our church has also welcomed many new people joining us for worship, with some of those choosing to become formal members, enriching our congregation by doing so.

Thanks to the incredible generosity of our congregation, their contributions supported a successful gifting programme and a special weekend dedicated to refurbishing key areas of our Stonelaw facility. This work will no doubt enhance our facility for worship and mission but also for other organisations who use our building throughout the week.

As well as the many ministries highlighted in previous annual reports continuing to grow, I'm also thankful for a couple of new initiatives launched in 2024. We were delighted by the start-up of the MumCo group, providing support and fellowship for mothers with small children. We also celebrated the success of our Alpha Course at the end of the year, which was well attended and proved to be a fruitful journey of faith for those who attended.

There are, of course, many more things that could be written about from this past year, but this hopefully gives a flavour of another successful year for the life and ministry of Stonelaw Church, and we thank God for the opportunities that have been presented to us, as we seek to be and make fully devoted followers of Jesus, and look forward to another successful year of growth in ministry and in faith.

[REDACTED]  
Minister  
Stonelaw Parish Church

**Financial Review**

The principle source of income is from offerings by the congregation and others.

Weekly Freewill Offering and open plate donations increased by 6.4% overall during 2024. This increase in income was supplemented by increases in income from Activities for Generating Income, which included the letting of premises and the Fair Trade Cafe which increased by 15.2%

This allowed costs to be managed and allowed all liabilities and commitments to be discharged.

**STONE LAW PARISH CHURCH OF SCOTLAND, RUTHERGLEN**  
**Trustees' Annual Report**  
**Year ended 31 December 2024**

**Reserves Policy**

The main need for reserves arises from a cash requirement to accommodate expensive repairs such as roof, heating system and electrics. The policy is to hold £25k - £30k in cash in the designated Fabric Fund to meet this need. £22,617 was held in the fund at year end (2023 £27,932). The reduction is principally due to necessary work to the Church heating system. While this is below policy, there are sufficient unallocated unreserved funds to meet this cost if required.

A working capital requirement of £10,800 (approximately one month Ministries and Mission payment, salaries, pensions, and council tax) is also required to be held in unreserved funds. This was achieved.

The Church also held £17,334 of restricted funds which have been provided for the purposes specified in Note 2.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session 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 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 2016. 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,

Joint Session Clerk

Date .....

02/09/25

Joint Session Clerk

Date .....

02/09/25

**Independent Examiner's Report to the Trustees of  
Stonelaw Parish Church of Scotland, Rutherglen (SC013558)**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 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 (as amended).

The charity trustees consider that the audit requirements 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 (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 accounts.

**Independent examiner's statement**

In the course of my examination of the accounts for the year ended 31 December 2024, 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 Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

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: [REDACTED]

Address: [REDACTED]

Date

26/12/2025

**Stonelaw Parish Church**

**Receipts and Payments Account**

**Year ended 31 December 2024**

<b>Receipts</b>	Note	Unrestricted		Restricted		Unrestricted		Restricted		
		Funds		Funds		Total		Funds		
		2024	2024	2024	2024	2023	2023	2023	2023	
Donations	3	127,681		16,376		144,057		119,309	2,274	121,583
Legacies	3	10,000		-		10,000		-	-	-
Activities for Generating Funds	4	24,373		-		24,373		21,163	-	21,163
Bank & Deposit interest		440		11		451		238	8	246
Grants		2,949		1,750		4,699		128	-	128
Other Receipts		849		-		849		-	-	-
<b>Total Receipts</b>		<b>166,292</b>		<b>18,137</b>		<b>184,429</b>		<b>140,838</b>	<b>2,282</b>	<b>143,120</b>
<b>Payments</b>										
Costs of Generating Funds	5	(2,895)		(1,720)		(4,615)		(4,105)	(1,495)	(5,600)
Charitable Activities	6	(156,917)		(13,240)		(170,157)		(164,368)	(6,583)	(170,951)
<b>Total Payments</b>		<b>(159,812)</b>		<b>(14,960)</b>		<b>(174,772)</b>		<b>(168,473)</b>	<b>(8,078)</b>	<b>(176,551)</b>
Excess of Receipts over Payments for the year before transfers		<b>6,480</b>		<b>3,177</b>		<b>9,657</b>		<b>(27,635)</b>	<b>(5,796)</b>	<b>(33,431)</b>

**Stonelaw Parish Church**

**Statement of Balances**

**Year ended 31 December 2024**

	Unrestricted		Restricted		Unrestricted		Restricted	
	Funds		Funds		Total		Funds	
	2024	2024	2024	2023	2024	2023	2023	2023
	Note	£	£	£	£	£	£	£
<b>Bank &amp; Deposit Balances</b>								
Bank & deposit balances brought forward		76,131	14,157	90,288	103,766	19,953	123,719	
<b>Movement in year:</b>								
Excess of Receipts over Payments for the year		6,480	3,177	9,657	(27,635)	(5,796)	(33,431)	
Bank & deposit balances carried forward		<u>82,611</u>	<u>17,334</u>	<u>99,945</u>	<u>76,131</u>	<u>14,157</u>	<u>90,288</u>	
<b>Assets</b>								
Fixed Assets	9	361,556	-	361,556	361,556	-	361,556	
Gift Aid Receivable		<u>2,921</u>	<u>200</u>		<u>3,870</u>		<u>3,870</u>	
<b>Liabilities</b>								
Accrued Expenses		<u>(1,777)</u>	-	<u>(1,777)</u>	<u>(3,905)</u>	-	<u>(1,791)</u>	

The accounts were approved by the Kirk Session and Financial Board on 2nd September 2025

For and on behalf of the Kirk Session and Financial Board

[REDACTED]

02/09/2025 Joint Session Clerk

02/09/2025 Joint Session Clerk

02/09/2025 Minister

02/09/2025 Treasurer

**Stonelaw Parish Church****Year ended 31 December 2024****Notes to the Accounts****1. Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursement of expenses incurred totalling £4,230. In addition Mr [REDACTED] who is a member of the Kirk Session received £5,584 for providing his services as organist during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the

**2. Movements in Funds**

	At 1 Jan					At 31 Dec				
	2024		Receipts		Payments		Transfers		2024	
	£	£	£	£	£	£	£	£	£	£
<b>Unrestricted funds</b>										
Designated Fabric Fund	27,932		4,708		(10,023)		-		22,617	
Designated Tuesday Chat	75						-		75	
Designated Toddlers Fund	1,135		3,477		(1,350)		(2,500)		762	
Designated Fair Trade/ Café Fund	977		12,196		(2,627)		(8,000)		2,546	
Designated Life and Work Fund	31		42		(42)		-		31	
Designated Legacies Fund	39,991		10,000		-		-		49,991	
General Fund	5,990		135,869		(145,770)		10,500		6,589	
	<u>76,131</u>		<u>166,292</u>		<u>(159,812)</u>		<u>-</u>		<u>82,611</u>	
<b>Restricted funds</b>										
Capital	4,034		-		-		-		4,034	
Organ	3,420		-		-		-		3,420	
Barr Bequest /Youth Development Fund	231		-		-		-		231	
Development Worker	2,825		240		-		-		3,065	
Kirk Session Benevolent Fund	1,062		11		-		-		1,073	
Church Refurbishment Fund	-		13,330		(11,058)		-		2,272	
Past Times	1,603		3,116		(2,182)		-		2,537	
Flower Fund	982		1,440		(1,720)		-		702	
	<u>14,157</u>		<u>18,137</u>		<u>(14,960)</u>		<u>-</u>		<u>17,334</u>	
<b>Total funds</b>	<b>90,288</b>		<b>184,429</b>		<b>(174,772)</b>		<b>-</b>		<b>99,945</b>	

**Stonelaw Parish Church**  
**Year ended 31 December 2024**  
**Notes to the Accounts (continued)**

**Purposes of Designated Funds**

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property  
Tuesday Chat Group: The Trustees have set aside funds for use by the Tuesday Chat Group.  
Toddlers Fund: The Trustees have set aside funds for use by Stonelaw Toddlers.  
Fair Trade/ Café Fund: The Trustees have set aside funds for use by the Stonelaw Fair Trade/ Café group.  
Manse Fund: Valuation of the manse according to given charity guidelines.  
Life and Work Fund: The Trustees have set aside funds to facilitate members' subscriptions to Life and Work magazine.  
Legacies Fund: to hold legacies not directed to a specific fund until spent on an appropriate project

**Purposes of Restricted Funds**

Capital Fund: This fund is for the specific addition and replacement of equipment and fixtures  
Organ Fund: This is a fund for the major maintenance of the pipe organ  
Barr Bequest/ Youth Development Fund: This fund is for the development of young persons  
Development Worker Fund: This fund meets the cost of the Development Worker  
Kirk Session Benevolent Fund: This fund provides financial assistance for members in need  
Church Refurbishment Fund: This fund meets the cost of major refurbishment projects  
Past Times: This fund meets the cost of providing a dementia-friendly café  
Flower Fund: This is a fund to provide flowers for display during services of worship.

**Stonelaw Parish Church**

**Year ended 31 December 2024**

**Notes to the Accounts (continued)**

	Unrestricted		Restricted		
	Funds	Funds	Total	Funds	
	2024	2024	2024	2023	
<b>3. Analysis of Donations</b>					
Free Will Offerings	99,864	1,390	101,254	94,907	240
Tax Recovered on Gift Aid Donations	20,273	-	20,273	17,731	-
Ordinary (Open Plate) Offerings	2,580	-	2,580	1,970	-
Other Offerings	4,964	14,986	19,950	4,701	2,034
Legacies	10,000	-	10,000	-	-
	<b>137,681</b>	<b>16,376</b>	<b>154,057</b>	<b>119,309</b>	<b>2,274</b>
	<b>137,681</b>	<b>16,376</b>	<b>154,057</b>	<b>119,309</b>	<b>2,274</b>
<b>4 Activities for Generating Funds</b>					
Use of Premises	12,243	-	12,243	10,930	-
Fair Trade Café Sales	12,130	-	12,130	10,233	-
	<b>24,373</b>	<b>-</b>	<b>24,373</b>	<b>21,163</b>	<b>-</b>
	<b>24,373</b>	<b>-</b>	<b>24,373</b>	<b>21,163</b>	<b>-</b>
<b>5 Costs of generating funds</b>					
Flower Fund Costs	-	(1,720)	(1,720)	-	(1,495)
Fair Trade Café Expenses	(2,895)	-	(2,895)	(4,105)	-
Donation envelopes	-	-	-	-	-
	<b>(2,895)</b>	<b>(1,720)</b>	<b>(4,615)</b>	<b>(4,105)</b>	<b>(1,495)</b>
	<b>(2,895)</b>	<b>(1,720)</b>	<b>(4,615)</b>	<b>(4,105)</b>	<b>(5,600)</b>

**Stonelaw Parish Church**

**Year ended 31 December 2024**

**Notes to the Accounts (continued)**

6 Charitable activities	Unrestricted		Restricted		Unrestricted		Restricted		2023	
	Funds		Funds		Funds		Funds			
	2024	2024	2024	2023	2023	2023	2023	2023		
Ministry and Mission Allocation	(69,689)	-	(69,689)	(73,863)	-	(73,863)	-	(73,863)		
Presbytery Dues	(7,528)	-	(7,528)	(4,238)	-	(4,238)	-	(4,238)		
Minister's Travel	(960)	-	(960)	(960)	-	(960)	-	(960)		
Other Salary Costs	(26,137)	-	(26,137)	(25,081)	-	(25,081)	-	(25,081)		
Pulpit Supply	(420)	-	(420)	(300)	-	(300)	-	(300)		
Organ Supply	(394)	-	(394)	(250)	-	(250)	-	(250)		
Water	-	-	-	(178)	-	(178)	-	(178)		
Manse Council Tax	(3,270)	-	(3,270)	(3,368)	-	(3,368)	-	(3,368)		
Church House Council Tax	(1,819)	-	(1,819)	(1,595)	-	(1,595)	-	(1,595)		
Insurance	(7,450)	(25)	(7,475)	(7,109)	-	(7,109)	-	(7,109)		
Broadband	(533)	-	(533)	(409)	-	(409)	-	(409)		
Other Expenses	(5,561)	(100)	(5,661)	(4,760)	(2,300)	(7,060)	-	-		
Fabric Repairs and Maintenance	(13,351)	(11,058)	(24,409)	(32,174)	(2,000)	(34,174)	-	-		
Life and Work Subscriptions	(42)	-	(42)	-	-	-	-	-		
Postage, Printing and Stationery	(751)	-	(751)	(90)	-	(90)	-	(90)		
Website Costs	(245)	-	(245)	(1,822)	-	(1,822)	-	(1,822)		
Heat and Light	(16,767)	(250)	(17,017)	(6,171)	-	(6,171)	-	(6,171)		
Donations	(2,000)	-	(2,000)	(2,000)	-	(2,000)	-	(2,000)		
Past Times Expenses	-	(1,807)	(1,807)	-	(2,283)	(2,283)	-	(2,283)		
	<u>(156,917)</u>	<u>(13,240)</u>	<u>(170,157)</u>	<u>(164,368)</u>	<u>(6,583)</u>	<u>(170,951)</u>				

**Stonelaw Parish Church**  
**Year ended 31 December 2024**  
Notes to the Accounts (continued)

**7 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 load 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 was £38,884.

	2024		2023		
	£		£		
<b>8 Collections for Third Parties</b>					
The Well	330		225		
Christian Aid	888		1,190		
DEC	330		299		
Bethany Christian Trust			395		
Lodging House Mission	100		225		
Reach Out Trust	265		750		
Release Internaltional	307		-		
Tear Fund	-		1,155		
	<u>2,220</u>		<u>4,239</u>		
<b>9 Tangible Fixed Assets</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
Manse Valuation	361,556	-	361,556	361,556	-
					361,556