

**Strathblane Parish Church of Scotland**

**Congregational Accounts  
for the year ended 31 December 2024**

**Congregation No: 231433**

**Scottish Charity No: SC007261**

# Strathblane Parish Church of Scotland

## Trustees' Report Year ended 31 December 2024

The Trustees present their annual report and financial statements of Strathblane Parish Church of Scotland for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11 in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice (January 2015) as amended, in accordance with the requirements of Financial Reporting Standard 102 (FRS 102).

### 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.

Within our own church, 2024 has seen us continue with weekly morning services in our Sanctuary, with children from Sunday Club attending for the first part of the service, before going to their own activities and learning in the Kirkrooms.

The time of our service has, however, been altered, from 11 a.m. to 11.30. This has been the result of our linkage with Killearn Kirk as per the Presbytery Mission Plan.

On 25<sup>th</sup> February, both congregations, Killearn and Strathblane, voted to accept the basis of linkage document and to accept Stuart Sharp as the minister of both churches. This having been agreed, [REDACTED] preached his first service here in Strathblane on Palm Sunday, 24<sup>th</sup> March. A formal linkage service took place with Presbytery members in attendance, on 25<sup>th</sup> April.

Youth work continues with Sunday Club, Messy Church, Scripture Union in the local Primary School, assemblies and end of term services for the school and a link with Strathendrick Teens which supports young people from across Balfron, Drymen, Killearn and Strathblane.

Cuppa Time continues to grow, reaching out in the community to those who may feel isolated, and giving a warm, caring space to both those cared for and their carers.

In keeping with our commitment to serving our community, we continue to have groups such as "Fun Hut" outdoor/indoor playgroup and a parental antenatal coffee group held weekly in our Kirkrooms. We also have a Session Member at every monthly Community Council Meeting who reports back to Session advising us if we should be writing in support of any particular issue.

A Christmas card was sent to every house in the parish with the service times for this special part of the Christian year, as an Outreach to those who may not attend church on a regular basis. This year, at Christmas, services at Killearn were also included

The Strathendrick Pipe Band has taken on the responsibility for the Remembrance Day Parade, but we have continued to contact and coordinate those laying wreaths and the attendance of the uniformed organisations at church on the day.

**Minister:** For the first few months of the year, we were overseen by our Interim Moderator, [REDACTED]. He and his team oversaw the vote on 25<sup>th</sup> February. We are indebted to him for his care of us during our time in vacancy. [REDACTED] continued to serve as locum until the linkage and has stepped in for pulpit cover on several occasions since. He has been a great friend and mentor to this congregation and we hope that he will continue to stay in close contact with us.

[REDACTED] has been the minister of the linked congregations for the last nine months, and, since October has been mentor to a student, [REDACTED]. Together they have proved a strong, committed and inspiring team and our weekly teaching has been greatly enhanced by their dedication to the word of God and Bible knowledge, and as an added extra, their musical prowess.

**Worship:** Sunday services are now held weekly at 11.30 and communion is held 4 times a year in both churches. We have also joined together with Killearn for joint Easter Services.

An outdoor Remembrance Day service was held at the local War Memorial. This was attended by members of the local Catholic church St Kessogs, a number of young people from the local uniformed groups and representatives from the local community and the armed forces. As this is a time when it is impossible for a minister to be in two places at once, the service was taken by [REDACTED] who has lately finished his studies in the ministry.

The Christingle Service continues to bring in families who may not otherwise attend church on a regular basis, and seems to grow every year.

Our organist, [REDACTED] provides weekly musical support for our Sunday services, and, whenever her work permits, funeral cover. She is also assiduous in ensuring there is cover when she is unavailable. She has also begun tuition in playing the organ and this is adding to her already much appreciated musical gifts.

# Strathblane Parish Church of Scotland

## Trustees' Report (continued) Year ended 31 December 2024

Our first morning service of 2025 took the form of a Songs of Praise, with hymns suggested by members of the congregation. It is hoped to repeat this kind of service.

**Discipleship:** Home Bible Studies and weekly prayer meetings are now meeting regularly face to face and the Mission and Discipleship group ran a Prayer Course early in 2024. This group has also liaised with Glasgow City Mission and Start Up Stirling, amongst others, to provide foodstuffs from the Harvest Sunday and Christmas gifts from the December gift service.

The Fellowship Group once more organised a very successful concert in church, open to all in the community. They also joined with the Guild to hold a charity Christmas Card Sale.

Support for World Mission has also continued and the weekly mid - week prayer group support this work both in prayer and financially.

**Youth Work:** Our young people take part in church each week for the first part of the morning service before leaving for their own time of learning in the Kirkrooms. The young people stay in church for Communion. Messy church joined together in December and decorated the church and tree for Christmas.

**The Guild:** Through its own organising committee, which comes under the oversight of the Kirk Session, the Guild meets fortnightly from October to March. This year the Guild was able to hold a full Plant Sale and coffee morning in May. In October the Guild assisted the Fellowship Group with the Charity Christmas Card Sale, this event was well supported by the community, but it is noticeable how many charities are no longer producing Christmas cards.

**Elders:** Elders continue to keep up personal contact with members of their districts and also attend regular Session meetings. This year elders from both Kirk Sessions met in December. This was primarily an informal get together, but joint initiatives were also discussed.

our Presbytery Elder keeps the Session well informed of Presbytery meetings and his reports and forwarding of relevant parts of the weekly Presbytery Round Ups is extremely helpful.

**Other Services:** Once more, we were able to hold our Harvest in October and the congregation responded very well with food donations and financial gifts.

A great response was given to the appeal for toys and gifts at Christmas and these were distributed to two charities, Glasgow City Mission and the Salvation Army. Members of the community again joined together with several church members to make up an ever - growing collection of Samaritan's Purse Christmas boxes. This massive effort is co-ordinated and overseen by a dedicated church member whose house is all but consumed by boxes before the delivery.

**Stewardship:** Our day of giving this year will be, as previously stated, in March 2025.

**World Mission:** The Church supports a number of Missionaries serving overseas with prayer and financial support whenever possible.

# Strathblane Parish Church of Scotland

## Trustees' Report (continued) Year ended 31 December 2024

### Achievements and Performance

During vacancy, the congregation continued to support one another and welcomed [REDACTED] as their new minister. The congregation has adapted willingly to any changes that have been made and grow together in their new form as linked congregations.

Our Fabric Convenor, [REDACTED] has continued to serve the church with great dedication, and it is to his credit that so much of his work is done so well that no one notices problems as he has them fixed before they cause great inconvenience to us.

We have been able to continue our Flower Ministry with several members of the congregation, not only supplying flowers, but also arranging them in the sanctuary for each Sunday Service. [REDACTED] has stepped into the breach following [REDACTED] stepping back.

[REDACTED] as treasurer, is invaluable. Her abilities with the finances of the church mean that our accounts are meticulously detailed and correct.

The role of Safeguarding Officer was held by [REDACTED], but she has stepped down from this role and we are urgently seeking a replacement.

While this year has been a time of change and new beginnings, we have been able to look towards the constancy of God's care, trusting in Him to lead and guide us in the days and months ahead.

### Financial Review

The offerings in the year were £42,350 (2023: £40,824) an increase of 3.7%. Gift Aid has decreased by 0.2%, Open Plate has increased by 49.0% and there was no giving in Non-Gift Aid envelopes this year (2023: £210). Giving under Gift Aid represents 87.0% and through the Open Plate 13.0% of the total offerings. Income Tax paid by donors on Gift Aid donations can be recovered from the Government. The Gift Aid Small Donations Scheme allows us to recover tax on up to £8,000 of our Open Plate, Non-Gift Aid envelopes and other donations under £30. Tax recovered on Gift Aid accounted for 19.5% of the total Voluntary Income.

The value of our investments in The Church of Scotland Investors Trust increased by £11,703 (5.6%).

The costs of running the church continued. In total, our costs were £85,979 (2023: £96,776). Our main cost is Giving to Grow £33,248 (2023: £36,265). We now have no employees. Cleaning, music and administration services are provided by local businesses and are now included under those headings in the Accounts. Fabric costs decreased from £9,123 to £8,387. The main fabric expenditure was the roughcasting of the manse. Our energy costs have increased from £8,057 to £10,536. This increase was expected as our contract for electricity renewed at 1 October 2023 and for gas at 1 April 2024. The renewals were at a greatly increased rate.

# **Strathblane Parish Church of Scotland**

## **Trustees' Report (continued) Year ended 31 December 2024**

### **Investment Policy and Performance**

Both Income and Growth Fund Units are held in The Church of Scotland Investors Trust to try to achieve the best return (both income and capital) on the funds held. Over the years a higher return has been achieved than that which would have been achieved in deposit accounts.

### **Risk Management**

The Trustees are aware that the average age of the congregation is high and steps continue to be taken to try to encourage younger adults and children to come to church. Christian outreach through Messy Church, Holiday Clubs, involvement in the primary school and other events involving young people and their parents is organised on an on-going basis.

The Trustees are also aware that keeping income at the level necessary to meet the regular running costs of the church is an ever-present risk. People are encouraged to review their giving annually through articles in the Church magazine, Cornerstone, prayer and preaching

### **Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold unrestricted reserves of at least six months' expenditure. At the year end the Church held unrestricted funds of £205,189 of which £14,774 had been designated for Fabric Fund and £8,550 for the Session Fund for the purpose of Christian outreach. The remaining balance of £181,865 is held in reserve in the General Fund. The reserves are sufficient to cover six months' expenditure. The Church also held £128,033 of restricted funds. These have been provided for the purposes specified in Note 17.

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

#### **Governing Document**

The Church is a registered charity, number SC007261, administered under a Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

#### **Recruitment and Appointment of Trustees**

The trustees are the members of the Kirk Session. 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 Kirk Session is chaired by the minister.

#### **Organisational Structure**

The working groups, under the supervision of the Kirk Session, are continuing to work well and take exciting leads in the development of fellowship, ministry and mission and discipleship together with dealing with fabric and finance. The Kirk Session which meets up to ten times a year is responsible for all spiritual and temporal affairs within the church.

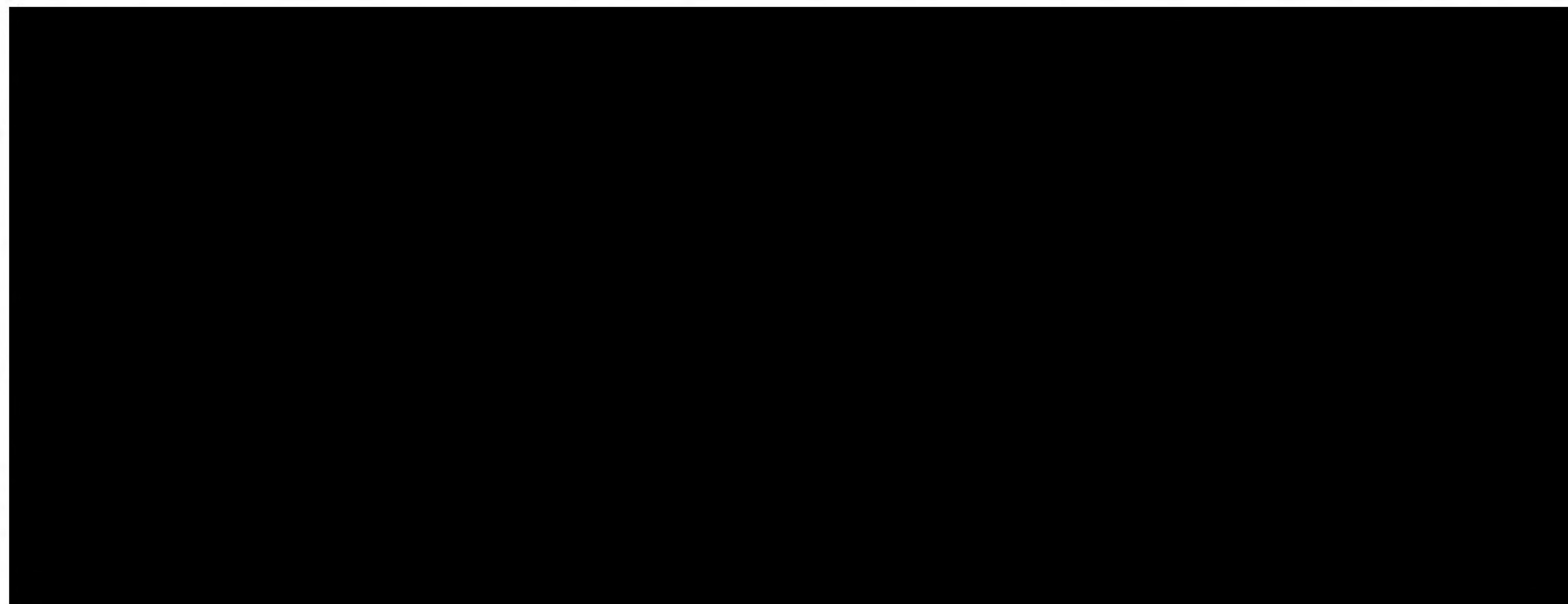
# **Strathblane Parish Church of Scotland**

## **Trustees' Report (continued) Year ended 31 December 2024**

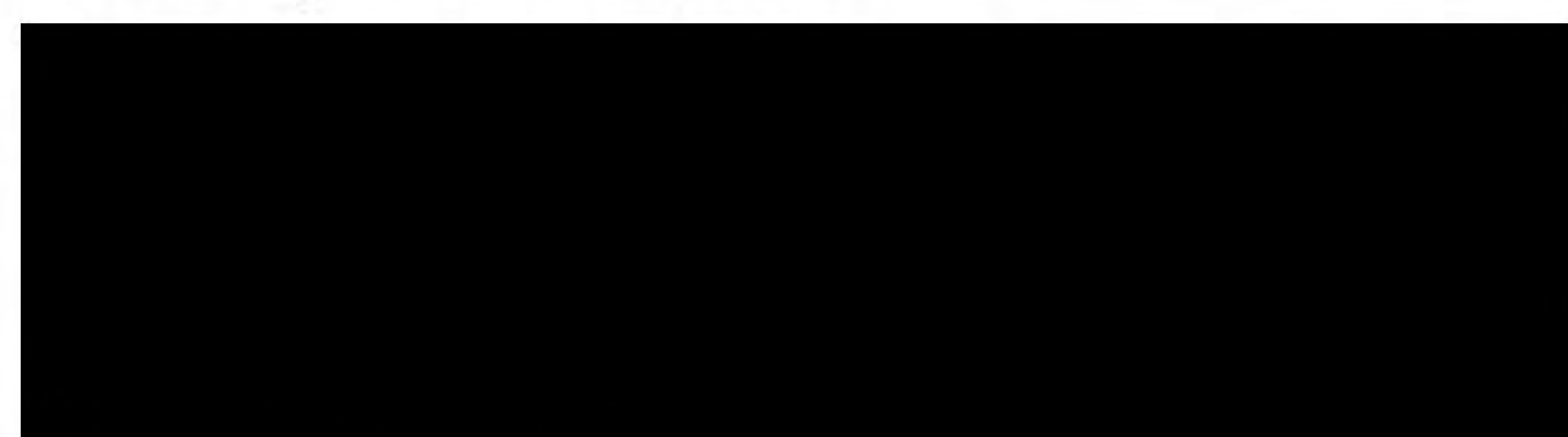
### **Reference and Administrative Information**

#### **Trustees**

Members of the Kirk Session



#### **Principal Office-bearers**

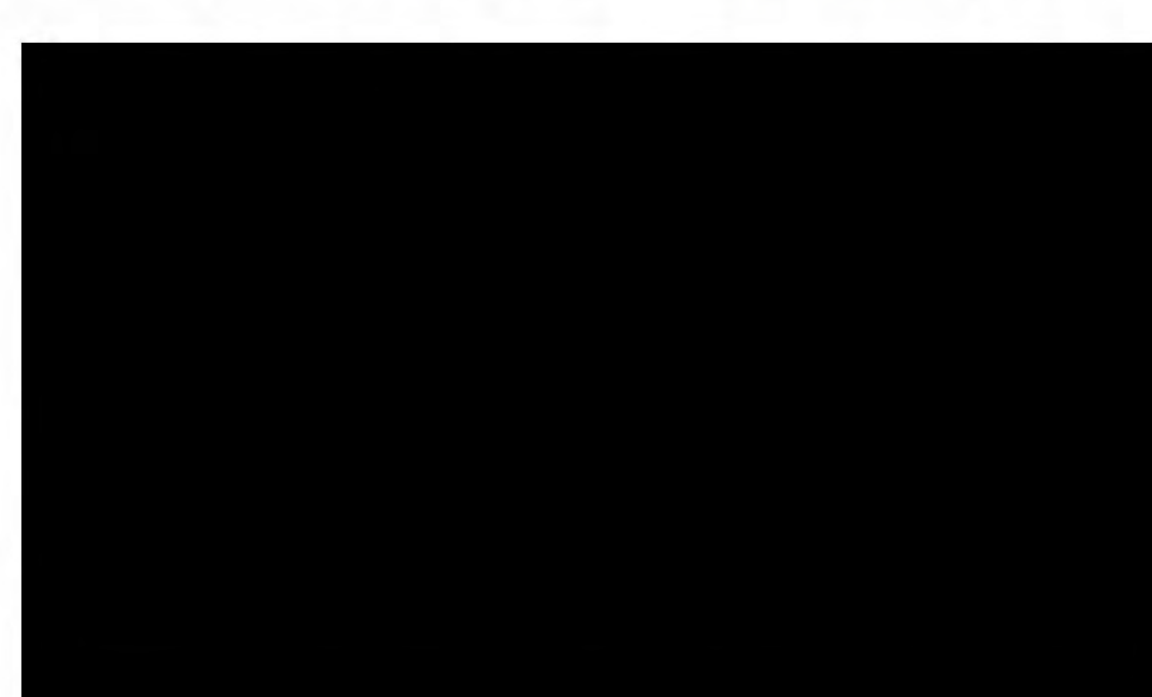


#### **Principal Office**

Strathblane Parish Church of Scotland  
2 Campsie Road  
Strathblane, G63 9AB

Charity Number SC007261

#### **Independent Examiner**



#### **Bankers**

Royal Bank of Scotland  
24 Douglas Street  
Milngavie, G62 6PB

Virgin money  
32 Sylvania Way South  
Clydebank, G81 1RP

# **Strathblane Parish Church of Scotland**

## **Trustees' Report (continued) Year ended 31 December 2024**

### **Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those 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 judgments 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; and
- 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 proper accounting records which 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 information on the congregation's website.

Approved by the Trustees and signed on their behalf,



**Session Clerk**  
04 February 2025

# Strathblane Parish Church of Scotland

## Independent Examiner's Report to the Trustees of Strathblane Parish Church of Scotland (SC007261)

I report on the accounts of the charity for the year ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and Notes to the Accounts.

### 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) (a) to (c) 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 (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 (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.



4<sup>th</sup> March 2025

# Strathblane Parish Church of Scotland

## Statement of Financial Activities for the year ended 31 December 2024

	Note	Unres- tricted Funds 2024 £	Res- tricted Funds 2024 £	Total 2024 £	Unres- tricted Funds 2023 £	Res- tricted Funds 2023 £	Total 2023 £
Income from							
Donations and legacies	1	58,008	1,437	59,445	60,750	2,854	63,604
Charitable activities	2	530		530	640		640
Other activities	3	2,977		2,977	3,989		3,989
Investments	4	8,319	4,654	12,973	6,655	3,366	10,021
Income from Organisations	5		3,390	3,390		4,982	4,982
<b>Total income</b>		<b>69,834</b>	<b>9,481</b>	<b>79,315</b>	<b>72,034</b>	<b>11,202</b>	<b>83,236</b>
Expenditure on							
Raising funds	6	87		87	87		87
Charitable activities		80,767	1,666	82,433	87,963	3,249	91,212
Organisations			3,459	3,459		5,477	5,477
<b>Total expenditure</b>		<b>80,854</b>	<b>5,125</b>	<b>85,979</b>	<b>88,050</b>	<b>8,726</b>	<b>96,776</b>
Net income/(expenditure)before gains and losses on investments		(11,020)	4,356	(6,664)	(16,016)	2,476	(13,540)
Gain/(Loss) on revaluation of investments		7,504	4,199	11,703	7,926	4,009	11,935
<b>Net income/(expenditure)</b>		<b>(3,516)</b>	<b>8,555</b>	<b>5,039</b>	<b>(8,090)</b>	<b>6,485</b>	<b>(1,605)</b>
Reconciliation of funds:							
<b>Total funds brought forward</b>		<b>208,705</b>	<b>119,478</b>	<b>328,183</b>	<b>216,795</b>	<b>112,993</b>	<b>329,788</b>
<b>Total funds carried forward</b>		<b>205,189</b>	<b>128,033</b>	<b>333,222</b>	<b>208,705</b>	<b>119,478</b>	<b>328,183</b>

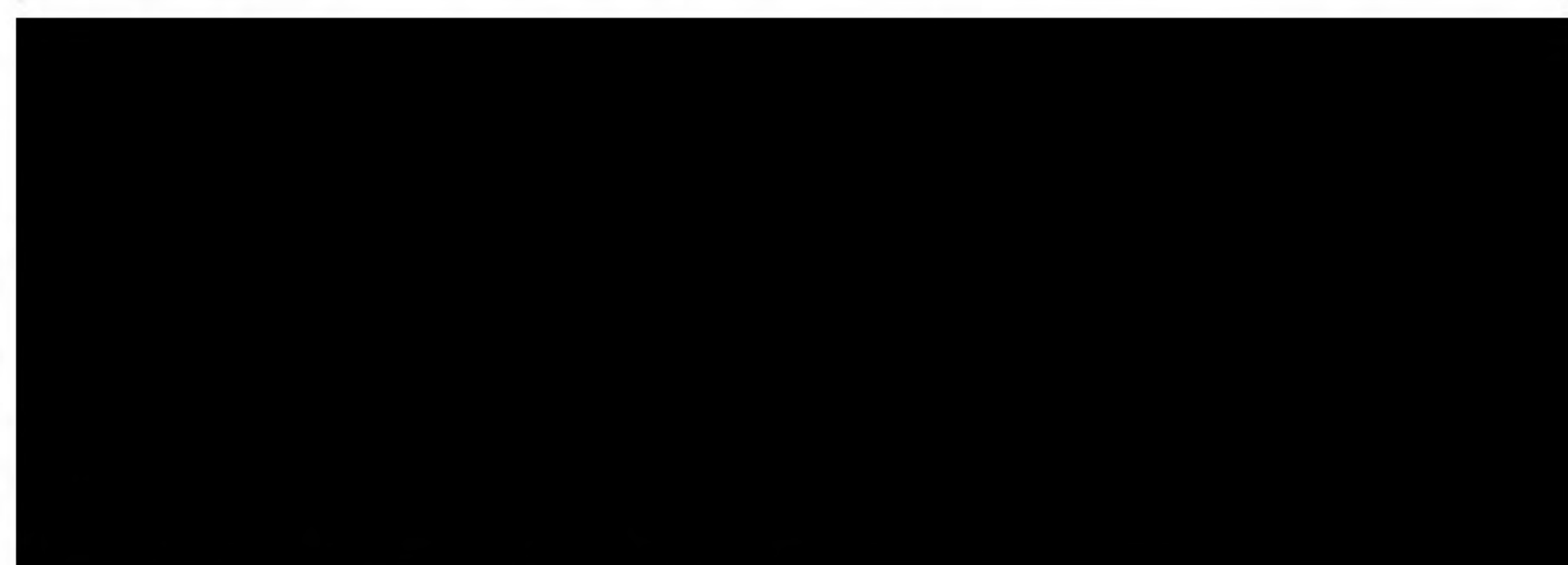
# Strathblane Parish Church of Scotland

## Balance Sheet as at 31 December 2024

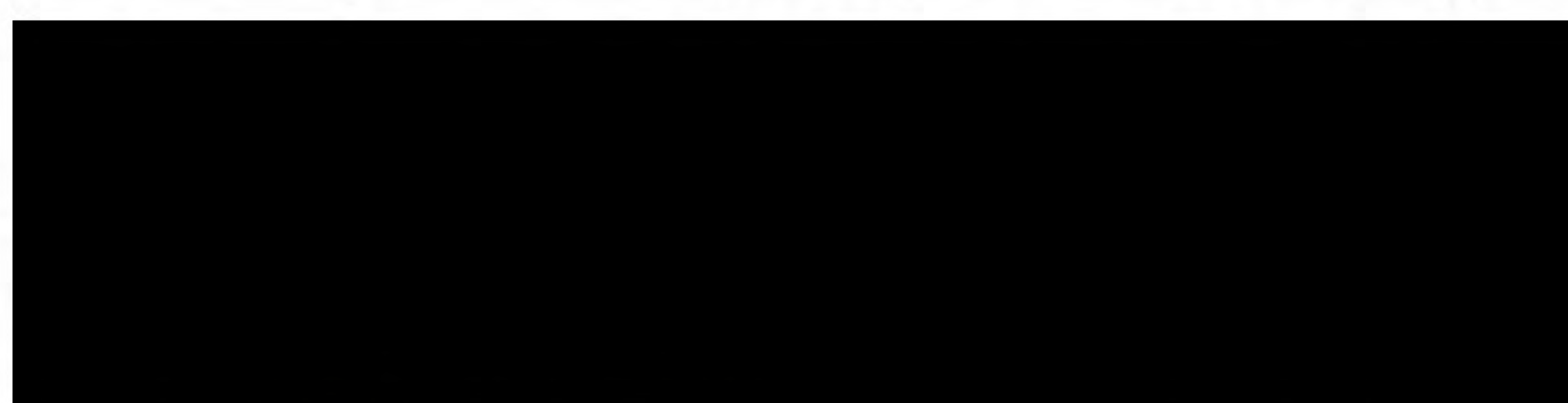
Charity Number: SC007261

		2024		2023	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	9		-		-
Investments	10		<u>221,447</u>		<u>209,744</u>
Total Fixed Assets			<u>221,447</u>		<u>209,744</u>
<b>Current Assets</b>					
Debtors	11	3,857		5,229	
Deposit and Bank	12	114,071		116,685	
Cash	13	<u>112</u>		<u>225</u>	
Total Current Assets		<u>118,040</u>		<u>122,139</u>	
<b>Liabilities</b>					
Creditors falling due within one year	14	<u>6,265</u>		<u>3,700</u>	
Net Current Assets			<u>111,775</u>		<u>118,439</u>
Net Assets			<u>333,222</u>		<u>328,183</u>
<b>The Funds of the Charity</b>					
15,17					
<b>Unrestricted Funds</b>					
General		181,865		197,439	
Designated		<u>23,324</u>		<u>11,266</u>	
Restricted Funds			205,189		208,705
			128,033		119,478
Total Charity Funds			<u>333,222</u>		<u>328,183</u>

The accounts on pages 8 to 18 were approved by the Kirk Session on 04 February 2025 and signed on their behalf by



Session Clerk



Depute Session Clerk

# Strathblane Parish Church of Scotland

## Accounting Policies

### Year ended 31 December 2024

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### Basis of preparation

The accounts 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 (FRS102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Fund accounting

Funds are classified as either restricted 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 objects 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.

#### Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

#### Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

#### Interest receivable

Interest on funds held in 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.

#### Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on 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 fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided 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, fittings and office equipment	5 years
Copier	10 years

#### Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses

# **Strathblane Parish Church of Scotland**

## **Accounting Policies (continued)**

### **Year ended 31 December 2024**

represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

#### **Taxation**

Strathblane Parish Church 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 input VAT.

# Strathblane Parish Church of Scotland

## Notes to the financial statements for the year ended 31 December 2024

### 1. Donations and Legacies

	Unres- tricted Funds 2024 £	Res- tricted Funds 2024 £	Total 2024 £	Unres- tricted Funds 2023 £	Res- tricted Funds 2023 £	Total 2023 £
Non-Gift Aid Envelopes	-	-	-	210	-	210
Gift Aid	36,847	-	36,847	36,920	-	36,920
Open Plate	5,503	-	5,503	3,694	-	3,694
Other donations	1,948	1,437	3,385	2,967	2,854	5,821
Gift Day	1,736	-	1,736	-	-	-
Legacies	-	-	-	5,000	-	5,000
Tax recovered	11,292	-	11,292	10,811	-	10,811
Congregational Organisations	682	-	682	1,148	-	1,148
	<u>58,008</u>	<u>1,437</u>	<u>59,445</u>	<u>60,750</u>	<u>2,854</u>	<u>63,604</u>

### 2. Income from charitable activities

	Unres- tricted Funds 2024 £	Res- tricted Funds 2024 £	Total 2024 £	Unres- tricted Funds 2023 £	Res- tricted Funds 2023 £	Total 2023 £
Weddings and Funerals	<u>530</u>	<u>-</u>	<u>530</u>	<u>640</u>	<u>-</u>	<u>640</u>

### 3. Income from other activities

	Unres- tricted Funds 2024 £	Res- tricted Funds 2024 £	Total 2024 £	Unres- tricted Funds 2023 £	Res- tricted Funds 2023 £	Total 2023 £
Use of Premises	1,909	-	1,909	3,989	-	3,989
Fund Raising	<u>1,068</u>	<u>-</u>	<u>1,068</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>2,977</u>	<u>-</u>	<u>2,977</u>	<u>3,989</u>	<u>-</u>	<u>3,989</u>

# Strathblane Parish Church of Scotland

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 4. Investment income

	Unres- tricted Funds 2024 £	Res- tricted Funds 2024 £	Total 2024 £	Unres- tricted Funds 2023 £	Res- tricted Funds 2023 £	Total 2023 £
Deposit interest	3,283	1,837	5,120	2,210	1,118	3,328
Dividends received	5,036	2,817	7,853	4,445	2,248	6,693
	<u>8,319</u>	<u>4,654</u>	<u>12,973</u>	<u>6,655</u>	<u>3,366</u>	<u>10,021</u>

### 5. Income of organisations

	Unres- tricted Funds 2024 £	Res- tricted Funds 2024 £	Total 2024 £	Unres- tricted Funds 2023 £	Res- tricted Funds 2023 £	Total 2023 £
The Guild	-	3,390	3,390	-	4,982	4,982
	<u>-</u>	<u>3,390</u>	<u>3,390</u>	<u>-</u>	<u>4,982</u>	<u>4,982</u>

# Strathblane Parish Church of Scotland

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 6. Analysis of expenditure

	Unres- tricted Funds 2024 £	Res- tricted Funds 2024 £	Total 2024 £	Unres- tricted Funds 2023 £	Res- tricted Funds 2023 £	Total 2023 £
<b>Raising Funds</b>						
Offering Envelopes	87		87	87		87
	<u>87</u>		<u>87</u>	<u>87</u>		<u>87</u>
<b>Charitable Activities</b>						
Giving to Grow	33,248		33,248	36,265		36,265
Presbytery Dues	849		849	1,105		1,105
Minister's Expenses	812		812	834		834
Locum	2,184		2,184	3,871		3,871
Pulpit Supply	640		640	490		490
Council Tax	1,429		1,429	2,266		2,266
Fabric Repairs & Maintenance	3,291		3,291	2,627		2,627
Heat and Light	10,536		10,536	8,057		8,057
Insurance	3,639		3,639	2,976		2,976
Other Fabric Costs	8,387		8,387	8,676	447	9,123
Administration	5,151	500	5,651	6,126	500	6,626
Organ & Music	4,359		4,359	4,299		4,299
Youth Work	336		336	337		337
Outreach	1,141		1,141	1,010		1,010
Ground Maintenance	2,945		2,945	2,017		2,017
Other expenses	1,820	119	1,939	2,007	272	2,279
Charitable Donations		1,047	1,047	5,000	2,030	7,030
	<u>80,767</u>	<u>1,666</u>	<u>82,433</u>	<u>87,963</u>	<u>3,249</u>	<u>91,212</u>
<b>Organisations</b>						
The Guild		3,459	3,459		5,477	5,477
	<u>-</u>	<u>3,459</u>	<u>3,459</u>	<u>-</u>	<u>5,477</u>	<u>5,477</u>
	<u>80,854</u>	<u>5,125</u>	<u>85,979</u>	<u>88,050</u>	<u>8,726</u>	<u>96,776</u>

The trustees consider there is only one charitable activity to which the support costs relate.

### 7. Staff costs and numbers

There were no employees in 2024 or 2023.

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 fifth and subsequent years of service, was £38,884.

# Strathblane Parish Church of Scotland

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 8. Trustee remuneration and related party transactions

As is customary, the Minister occupies the Manse on a rent-free basis. The related Council Tax and telephone bills are paid by the Church.

During the year the Minister received reimbursement of travel expenses totalling £812.  
[REDACTED] a Trustee, received £3,900 for the provision of music in the Church.

During the year a total of £15,765 (2023: £16,473) was donated to the church by trustees.

### 9. Tangible Fixed Assets

		2024 £	2023 £
Cost of Copier		5,029	5,029
Depreciation brought forward	5,029		
Charge for the year			
Depreciation carried forward		<u>5,029</u>	<u>5,029</u>
		<u>0</u>	<u>0</u>

### 10. Investments

	2024 £	2023 £
Market value at 31 December 2023	209,744	197,809
Unrealised gain/(loss) on investments	<u>11,703</u>	<u>11,935</u>
Market value at 31 December 2024	<u>221,447</u>	<u>209,744</u>
Investments at cost	<u>168,981</u>	<u>168,981</u>

The following investments are held:

Church of Scotland Investors Trust Growth Fund	19,704 Units (2023: 19,704 Units)
Church of Scotland Investors Trust Income Fund	8,656 Units (2023: 8,656 Units)

### 11. Debtors

	2024 £	2023 £
Gift Aid Tax Refund Due	2,854	3,094
Listed Places of Worship	218	623
Rental Income	345	1,112
Insurance	410	400
Other	30	-
	<u>3,857</u>	<u>5,229</u>

# Strathblane Parish Church of Scotland

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 12. Deposits and bank

	2024 £	2023 £
Church of Scotland Investors Trust Deposit	95,835	95,835
Deposit Account	10,252	11607
Current Accounts	5,500	6,691
The Guild Savings Account	579	570
The Guild Current Account	1,905	1,982
	<u>114,071</u>	<u>116,685</u>

### 13. Cash

	2024 £	2023 £
Church		178
The Flower Fund	112	47
	<u>112</u>	<u>225</u>

### 14. Creditors

	2024 £	2023 £
Accruals	<u>6,265</u>	<u>3,700</u>

### 15. Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Total £
Investments	122,717	15,214	83,516	221,447
Current Assets	65,413	8,110	44,517	118,040
Current Liabilities	(6,265)			(6,265)
<b>Net assets at 31 Dec 2024</b>	<u>181,865</u>	<u>23,324</u>	<u>128,033</u>	<u>333,222</u>

### 16. Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contributions 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.

# Strathblane Parish Church of Scotland

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 17. Movements in fund

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	Unrealised Gain	Transfers	At 31 Dec 2024
	£	£	£	£		£
<b>Restricted funds</b>						
Church Development Fund	43,004	1,714		1,546		46,264
Mission Fund	7,502	1,552	1,547	270		7,777
Outreach Fund	63,540	2,533		2,285		68,358
Window Fund	2,720	108		98		2,926
Flower Fund	160	184	119			225
Designated Guild Fund	2,552	3,390	3,459			2,483
	<u>119,478</u>	<u>9,481</u>	<u>5,125</u>	<u>4,199</u>		<u>128,033</u>
<b>Unrestricted funds</b>						
Designated Fabric Fund	2,938	117	8,387	106	20,000	14,774
Designated Session Fund	8,328	1,400	1,477	299		8,550
General Fund	197,439	68,317	70,990	7,099	(20,000)	181,865
	<u>208,705</u>	<u>69,834</u>	<u>80,854</u>	<u>7,504</u>	<u>-</u>	<u>205,189</u>
<b>Total funds</b>	<u>328,183</u>	<u>79,315</u>	<u>85,979</u>	<u>11,703</u>	<u>-</u>	<u>333,222</u>

### Purposes of Restricted Funds

Church Development Fund: Donations restricted by the donors to meet repairs and improvements to the buildings and the organ.

Mission Fund: Provides financial assistance for Church work beyond the normal operation of the Congregation.

Outreach Fund: Projects to promote outreach within the community

The Window Fund: Assists with the cost of maintenance of a family memorial stained glass window.

The Flower Fund: Assists with decoration of the Church and Christian Outreach.

Guild Fund: Funds retained at the discretion of the Guild.

### Purposes of Unrestricted Funds

Fabric Fund: Funds set aside for the maintenance of the Church property.

Session Fund: Funds set aside to enable the Kirk Session to fulfil the function of Christian Outreach through Youth Organisations, Missionary Societies and other related activities.

# Strathblane Parish Church of Scotland

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 18. Collections for third parties

	2024 £	2023 £
OMF [REDACTED]	300	400
UFM [REDACTED]		300
SIM [REDACTED]	300	300
OMF [REDACTED]	300	300
Poppy Scotland		167
Community Development Fund	72	
Tearfund		503
Children's Society	45	40
Start Up Stirling	30	20
	<u>1,047</u>	<u>2,030</u>

### 19. Donations

	2024 £	2023 £
Tearfund Earthquake Appeal	<u>                    </u>	<u>5,000</u>

### 20. Donations made by the Guild to charity

	2024 £	2023 £
Strathblane Parish Church	500	1,054
Strathcarron Hospice	1,000	3,000
CHAS	1,000	0
Other Donations £200 and under	80	675
	<u>2,580</u>	<u>4,729</u>