

**THE CHURCH OF SCOTLAND**

**URR PARISH CHURCH**

**TRUSTEES' REPORT AND RECEIPTS AND  
PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED**

**31 December 2024**

**Congregation No: 080487**

**Charity No: SCO 14465**

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
INFORMATION**

**Year Ended**

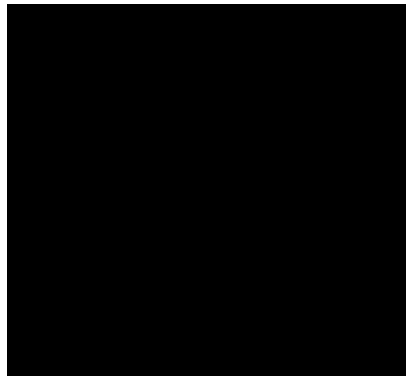
**Tuesday, December 31, 2024**

Charity Name: Urr Parish Church  
Charity Registration Number: SCO 14465  
Congregation Reference No: 80487

Contact Address:



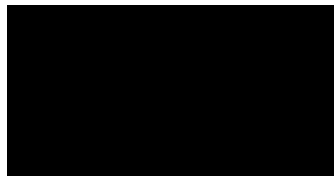
**Trustees  
Kirk Session**



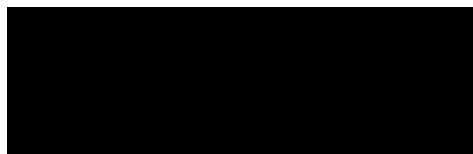
**Congregational Board Members** N/A  
**Moved to Unitary Constituion 2019/20**

**Principal Office-bearers**

Minister  
Session Clerk  
Clerk to the Board  
Church Treasurer



**Independent Examiner**



**Bankers**

The Bank of Scotland  
192 King Street  
Castle Douglas  
DG7 1DB

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
TRUSTEES' ANNUAL REPORT**

**Year ended** 31 December 2024

**Structure, Governance and Management**

**Governing Document**

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

**Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

**Organisational Structure**

The Congregational Board is chaired by the minister and meets three times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets three times a year is responsible for spiritual affairs within the church.

**Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services are conducted each Sunday at 10.00 am. The Sunday School (Suspended at Present) meets in the Haugh of Urr Village Hall

**Achievements and Performance**

Attendances at Church vary between 10 and 20 People. There were 0 Funerals carried out in Church and 3 Weddings conducted from the Church this year.

**Financial Review**

The principal source of income is the weekly offerings (Including Gift aid), which has seen a decrease of 39.15% from the previous year.

**A generous bequest of £29,483.42 was received from [REDACTED].**

**Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held under local control £91,107. Of this sum, £33,497 has been designated for Fabric Fund. Although this exceeds the amount stated in the policy, the Trustees believe it is prudent to retain these funds to ensure future expenditure can be met.

Funds of £104,081 are held by the Church of Scotland General Trustees on behalf of the congregation and the income from these funds is available to meet certain types of Fabric expenditure. Investments with a market value of £16,758 are held with Church of Scotland Investors Trust.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees on

26 March 2025

and signed on their behalf by

[REDACTED]

**Treasurer**

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF URR PARISH CHURCH**

I report on the accounts of the charity for the year ended **31st December 2024**, which are set out on pages 5 to 10.

**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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

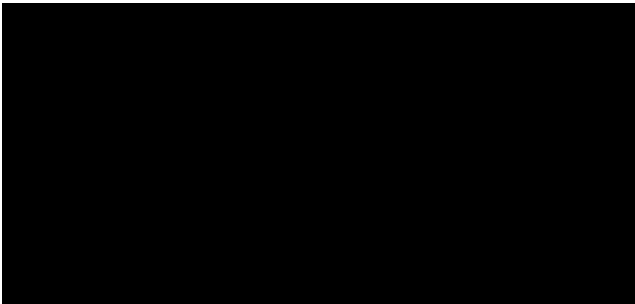
**Basis of independent examiner's statement**

My examination was conducted in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



26 March 2025

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
RECEIPTS AND PAYMENTS ACCOUNT**

**Year ended 31 December 2024**

		<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>					
Donations	<b>3</b>	36,815	-	36,815	11,637
Fund raising events		-	-	-	-
Bank and deposit interest		1,664	-	1,664	1,122
Investment income		428	-	428	374
		<u>38,907</u>	<u>-</u>	<u>38,907</u>	<u>13,133</u>
Receipts from General Trustees		-	-	-	5,484
<b>TOTAL RECEIPTS</b>		<u>£ 38,907</u>	<u>-</u>	<u>£ 38,907</u>	<u>£ 18,617</u>
<b>PAYMENTS</b>	<b>4</b>				
Charitable activities		18,295	-	18,295	17,194
Payments to General Trustees		-	-	-	-
Governance costs		-	-	-	-
<b>TOTAL PAYMENTS</b>		<u>£ 18,295</u>	<u>£ -</u>	<u>£ 18,295</u>	<u>£ 17,194</u>
<b>EXCESS OF RECEIPTS OVER PAYMENTS FOR THE YEAR</b>		<u><u>£20,612</u></u>	<u><u>£ -</u></u>	<u><u>£20,612</u></u>	<u><u>£1,423</u></u>

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
STATEMENT OF BALANCES**

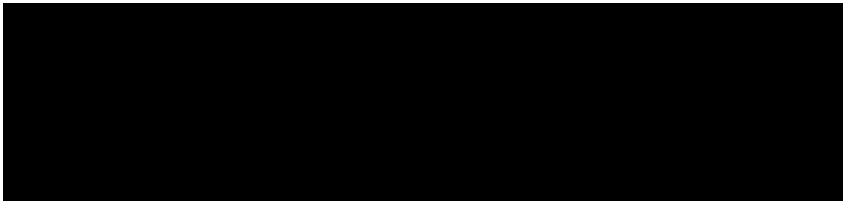
**As at 31 December 2024**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Note</b>				
<b>Bank and deposit balances</b>				
Brought forward	71,885	-	71,885	70,462
<b>Movement in year</b>				
Excess of receipts/(payments) for the year	20,612	-	20,612	1,423
<b>Bank and deposit balances</b>				
Carried forward	<u>£ 92,497</u>	<u>£ -</u>	<u>£ 92,497</u>	<u>£ 71,885</u>
<b>Investments at cost</b>	<u>£ 3,583</u>	<u>£ -</u>	<u>£ 3,583</u>	<u>£ 3,583</u>
<b>Investments at market value</b>	<u>£ 16,758</u>	<u>£ -</u>	<u>£ 16,758</u>	<u>£ 15,484</u>

The accounts were approved by the Kirk Session and Financial Board on :-

26 March 2025

For and on behalf of the Kirk Session and Financial Board



**Session Clerk**

**Church Treasurer**

**The notes on pages 7 to 10 form an integral part of these financial statements**

THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
NOTES TO THE ACCOUNTS

Year ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

During the year the Minister received reimbursement of travelling and other expenses totalling £1015

2. Movements in Funds

	At 1 Jan 2024 £	Transfer £	Receipts £	Payments £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	31,833	0	1,664	-	33,497
General Fund	40,052	0	37,243	18,295	59,000
	<u>£ 71,885</u>	<u>£ -</u>	<u>£ 38,907</u>	<u>£ 18,295</u>	<u>£ 92,497</u>
<b>Restricted funds</b>					
	-	-	-	-	-
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>
<b>Total funds</b>	<u><b>£ 71,885</b></u>	<u><b>£ -</b></u>	<u><b>£ 38,907</b></u>	<u><b>£ 18,295</b></u>	<u><b>£ 92,497</b></u>

**Purposes of Designated Funds**

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property, including Organ repairs.

THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
NOTES TO THE ACCOUNTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>				
Gift Aid Donations	2,156	-	2,156	3,511
Tax Recovered on Gift Aid Donations	-	1,075	-	2,830
Ordinary Offerings (Open Plate)	5,410	-	5,410	4,326
Weddings and Funerals	840	-	840	970
Other Offerings, Donations etc	29,484	-	29,484	-
	<u>£ 36,815</u>	<u>£ -</u>	<u>£ 36,815</u>	<u>£ 11,637</u>
<b>4. Analysis of Payments</b>				
<b>Charitable activities</b>				
Ministries and Mission allocation	8,555	-	8,555	6,153
Presbytery dues	249	-	249	249
Travelling expenses	-	-	-	1,211
Minister's telephone and stationery	278	-	278	256
Pulpit supply	-	-	-	0
Organist	1,300	-	1,300	1,300
Church Officer	1,037	-	1,037	1,037
Rates and Insurance	2,847	-	2,847	2,758
Rates ( Community Charge - Manse )	738	-	738	720
Church and Manse repairs	510	-	510	655
Heat and light	2,057	-	2,057	1,056
Other Expenses ( Bible Society Etc., )	-	-	-	-
Church office expenses	-	-	-	-
Organ Maintenance	-	-	-	1,376
Life and Work	-	-	-	-
Flowers ,Candles & Communion Exps	256	-	256	164
Printing, stationery and postage	401	-	401	259
Sundry expenses	67	-	67	-
	<u>£ 18,295</u>	<u>£ -</u>	<u>£ 18,295</u>	<u>£ 17,194</u>
<b>Governance costs</b>				
Independent examiner's fees	-	-	-	-
	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>
<b>TOTAL PAYMENTS</b>	<u><b>£ 18,295.00</b></u>	<u><b>£ -</b></u>	<u><b>£ 18,295</b></u>	<u><b>£ 17,194</b></u>

5. 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 £31642 and the maximum stipend (for the 5th and subsequent year of service) was £38884

6. Collections for Third Parties

In addition to the General Income Fund recorded in note 3, the following income from Special Collections was received and disbursed during the year to other charities.

	2024 £	2023 £
Christian Aid	<u>£ -</u>	<u>£ -</u>

7. Statement of Accounting Policies

The Accounts are prepared under the historical cost convention on a receipts and payments basis. Fixed assets acquired are therefore written off to expenditure in the year of acquisition.

Heritable properties, consisting of the Church, Hall and Manse, are not recorded in the Accounts, being vested in the Church of Scotland General Trustees

Normal fabric repairs and maintenance are charged to the Congregation's General Fund. Extraordinary fabric repairs and improvements are met by the Fabric Fund and / or by special fund raising efforts

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH**

**APPENDIX**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Investments held at 31 December at cost	<u>£ 56,781</u>	<u>£ 56,781</u>
At Market Value at 31 December	<u>£ 83,117</u>	<u>£ 79,188</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>£ 20,964</u>	<u>£ 17,180</u>
<b><u>TOTAL FUNDS HELD AT 31 DECEMBER</u></b>	<u>£ 104,081</u>	<u>£ 96,368</u>

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
CONGREGATIONAL INCOME AND EXPENDITURE ACCOUNT**

Year ended 31 December 2024

	2024	2023
	£	£
<b>INCOME</b>		
Offerings		
Gift Aid	2,156	3,511
Income tax recovered on Gift Aid	(1,075)	2,830
Ordinary Offerings	5,410	4,326
Other Offerings and Donations	29,484	0
	<u>35,975</u>	<u>10,667</u>
<b>Other Ordinary General Income</b>		
Weddings and funerals	840	970
Receipts from General Trustees	0	5,484
Investment income	428	374
Fund raising events	0	0
Flower fund	0	0
	<u>1,268</u>	<u>6,828</u>
<b>TOTAL ORDINARY GENERAL INCOME</b>	37,243	17,495
<b>TOTAL ORDINARY GENERAL EXPENDITURE</b>	18,295	17,194
<b>EXCESS GENERAL INCOME/(EXPENDITURE)</b>	18,948	301
<b>TRANSFERS TO DESIGNATED FABRIC FUND</b>	0	0
<b>GENERAL FUND BALANCE AT 1 JANUARY 2024</b>	40,052	39,751
<b>GENERAL FUND BALANCE AT 31 DECEMBER 2024</b>	<u>£ 59,000</u>	<u>£ 40,052</u>

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
CONGREGATIONAL INCOME AND EXPENDITURE ACCOUNT**

Year ended 31 December 2024

	2024	2023
	£	£
<b>EXPENDITURE</b>		
<b>National Ministry and Mission and wider work</b>		
Ministries and Mission allocation	13,955	9,954
Less:		
Presbytery Allowance	(1,597)	0
Endowments	(2,673)	(2,701)
Glebe Rent	(1,130)	(1,100)
Other Endowment	0	0
Presbytery Dues	249	249
	<u>8,804</u>	<u>6,402</u>
<b>Local Staffing costs</b>		
Travelling expenses	0	1,211
Minister's telephone and stationery	278	256
Pulpit supply	0	0
Organist	1,300	1,300
Church Officer	1,037	1,037
	<u>2,615</u>	<u>3,804</u>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Buildings costs</b>		
Rates and insurance	2,847	2,758
Rates ( Community Charge - Manse )	738	720
Church and Manse repairs	510	655
	<u>4,095</u>	<u>4,133</u>
<b>Other local costs</b>		
Heat and light	2,057	1,056
Other Expenses ( Bible Society Etc.. )	0	0
Church office expenses	0	0
Organ maintenance	0	1,376
Life and Work net deficit	0	0
Flowers & Candles	256	164
Printing, stationery and postage	401	259
Sundry expenses	67	0
Independent examiner's fees	0	0
	<u>2,781</u>	<u>2,855</u>
<b>TOTAL ORDINARY GENERAL EXPENDITURE</b>	<u>£ 18,295</u>	<u>£ 17,194</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>CAPITAL ACCOUNT</b>		
Church of Scotland Consolidated Fabric Fund		
Shares in Growth and Income Funds, and deposits held		
At cost	<u>£ 56,781</u>	<u>£ 56,781</u>
At Market value as at 31 December 2024	<u>£ 83,117</u>	<u>£ 79,188</u>
<b>REVENUE ACCOUNT</b>		
<b>Income</b>		
Transfer from bank account	-	-
Interest - Revenue account	757	674
Investment income - Capital account	<u>3,027</u>	<u>2,534</u>
	<u>£ 3,784</u>	<u>£ 3,208</u>
<b>Expenditure</b>		
Church heat and light	-	1,483
Insurance	-	2,245
Church and Manse repairs	-	1,756
	<u>£ -</u>	<u>£ 5,484</u>
<b>Excess of expenditure over income</b>	3,784	(2,276)
<b>As at 1st January 2023</b>	<u>17,180</u>	<u>19,456</u>
<b>As at 31 December 2024</b>	<u>£ 20,964</u>	<u>£ 17,180</u>
 <b>TOTAL FUNDS AT 31 DECEMBER</b>	 <u>£ 104,081</u>	 <u>£ 96,368</u>

**THE CHURCH OF SCOTLAND  
URR PARISH CHURCH  
STATEMENT OF FUNDS**

	2024	2023
<b>As at 31 December 2024</b>		
<b>FUNDS</b>		
<b>Unrestricted Funds</b>		
General Fund	59,000	40,052
Fabric Fund	33,497	31,833
	<u>£ 92,497</u>	<u>£ 71,885</u>
<b>Represented by</b>		
<b>ASSETS</b>		
Short term deposits	33,497	31,833
Bank current account	59,000	40,052
	<u>£ 92,497</u>	<u>£ 71,885</u>