

Stranraer Reformed Presbyterian Church

Receipts and Payments Accounts

For the Year Ended 31 December 2024

Charity No: SC003280

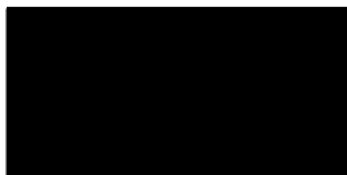
Reference and Administrative Information

Charity Name: Stranraer Reformed Presbyterian Church

Charity Registration Number: SC003280

Contact Address: Linden House
Leswalt High Road
Stranraer
DG9 0AA

Trustees

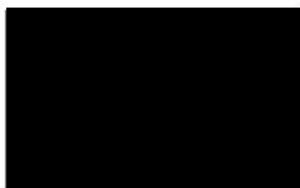


Principal Office-bearers

Minister:

Session Clerk

Church Treasurer:



Independent Examiner



McMillan Bain & Company

27 High Park Avenue

Stranraer

DG9 0DE

Bankers

Bank of Scotland,

64 George Street

Stranraer

DG9 7JN

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered as a congregation in accordance with the law and practice of the Reformed Presbyterian Church of Scotland.

Recruitment and Appointment of 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 also a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session, which is moderated by the minister (or Interim Moderator), meets regularly in the course of the year and is responsible for both spiritual and temporal matters within the church

Objectives and Activities

The Reformed Presbyterian Church exists to glorify God and to work for the advancement of Christ's Kingdom. Worship is held each Sunday throughout the year.

Achievements and Performance

The Church co-operates with other Churches and various ecumenical bodies in Scotland and beyond.

Financial Review

The principle source of income is through the weekly offering scheme.

The deficit for the year was £34,774 (2023 Surplus - £13,913)

Reserves Policy

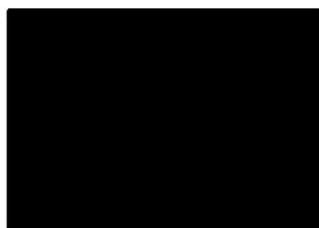
At the year end the Church held unrestricted funds of £62,514. The general fund will be used for administration purposes.

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

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. 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,



Date: 18 April 2025

Stranraer Reformed Prebyterian Church
SC003280

Independent Examiner's Report to the Trustees of Stranraer Reformed Prebyterian Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 8.

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 Act and to state whether particular matters have come to my attention.

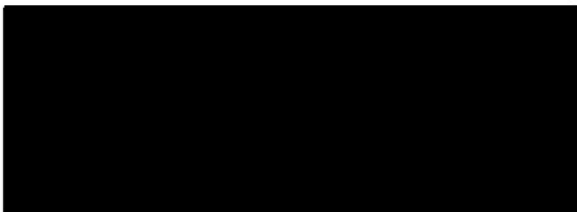
Basis of independent examiner's statement

An 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 a proper understanding of the accounts to be reached.



Address: 27 High Park Avenue, Stranraer, DG9 0DE

Date: 18 April 2025

Stranraer Reformed Presbyterian Church
Receipts and Payments Account
Year ended 31 December 2024

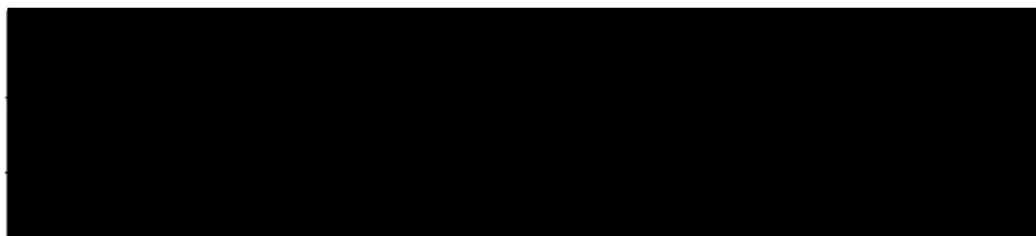
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations	3	55,477	-	-	55,477	57,758
Investment income		-	-	-	-	-
		<u>55,477</u>	<u>-</u>	<u>-</u>	<u>55,477</u>	<u>57,758</u>
Receipts from Presbytery re Manse		5,400	-	-	5,400	5,400
Rev S Steele (Utilities)		1,386	-	-	1,386	1,370
Presbytery (Utilities)		886	-	-	886	736
Scottish Power & Octopus		-	-	-	-	750
Money Supermarket (Utilities Cashback)		-	-	-	-	12
Electrical Wayleave		100	-	-	100	-
Plasrerboard Refund		1,199	-	-	1,199	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Receipts</u>		<u>64,448</u>	<u>-</u>	<u>-</u>	<u>64,448</u>	<u>66,026</u>
<u>Payments</u>	4					
Costs of generating funds		-	-	-	-	-
Charitable activities		99,042	-	-	99,042	51,933
Governance costs		180	-	-	180	180
Other Payments		-	-	-	-	-
<u>Total Payments</u>		<u>99,222</u>	<u>-</u>	<u>-</u>	<u>99,222</u>	<u>52,113</u>
Excess of Receipts over Payments for the year before transfers		<u>(34,774)</u>	<u>-</u>	<u>-</u>	<u>(34,774)</u>	<u>13,913</u>
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		<u>(34,774)</u>	<u>-</u>	<u>-</u>	<u>(34,774)</u>	<u>13,913</u>

Stranraer Reformed Presbyterian Church
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	62,514	-	-	62,514	48,601
Movement in year:					
Excess of Receipts over Payments for the year	(34,774)	-	-	(34,774)	13,913
Bank & deposit balances carried forward	<u>27,740</u>	<u>-</u>	<u>-</u>	<u>27,740</u>	<u>62,514</u>
<u>Investments at market value</u>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Assets</u>					
Tangible Fixed Assets	<u>7,629</u>	<u>-</u>	<u>-</u>	<u>7,629</u>	<u>7,629</u>
<u>Liabilities</u>					
Cost of expenses not yet paid/cashed:					
Credit Card	621	-	-	621	214
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>621</u>	<u>-</u>	<u>-</u>	<u>621</u>	<u>214</u>

The accounts were approved by the Kirk Session and Presbytery on 18 April 2025.

For and on behalf of the Kirk Session and Financial Board



Stranraer Reformed Presbyterian Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

The Minister's remuneration is advised by the Presbytery.

No trustee received any remuneration or reimbursement of expenses 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 charity during the year.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	62,514	64,448	99,222	-	27,740
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £

3. Analysis of Donations

WFO Scheme	21,930	-	-	21,930	30,800
Ordinary Offerings (Open Plate)	14,747	-	-	14,747	12,117
Faughan Church	1,000	-	-	1,000	1,000
Trinity Church	-	-	-	-	6,000
Ballyclare Church	750	-	-	750	-
Lisburn Church	750	-	-	750	-
Carrickfergus Church	1,000	-	-	1,000	-
Other Donations	7,300	-	-	7,300	7,590
Go Team	8,000	-	-	8,000	252
Other Offerings, Gifts etc	-	-	-	-	-
	55,477	-	-	55,477	57,758

4. Analysis of Payments

Costs of generating funds

-	-	-	-	-
-	-	-	-	-

Charitable activities

Minister's remuneration & stipend	27,367	-	-	27,367	26,917
Presbytery (Manse)	4,950	-	-	4,950	5,400
Presbytery Reimbursement	7,064	-	-	7,064	5,950
Pulpit supply	662	-	-	662	1,017
Heat and light	5,129	-	-	5,129	4,993
Insurance	1,204	-	-	1,204	1,049
Telephone	40	-	-	40	-
Repairs	49,306	-	-	49,306	2,642
Advertising/Leaflets/Banners	142	-	-	142	234
Website & printing supplies	233	-	-	233	211
Stationery/Books	804	-	-	804	1,201
Travel	405	-	-	405	1,017
Ministers' conference	160	-	-	160	230
Adoption Conference	-	-	-	-	100
Local SU Worker Support	480	-	-	480	240
Collection Theological Education	-	-	-	-	-
Go Team Expenses	457	-	-	457	273
Other expenses	641	-	-	641	460
	99,042	-	-	99,042	51,933

Governance costs

Independent examiner's fees	180	-	-	180	180
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Other payments

Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	180	-	-	180	180

Stranraer Reformed Presbyterian Church
Notes to the Accounts (cont.)

5. Collections for Third Parties

2024	2023
£	£
-	-
-	-
-	-