Charity registration number: SC013352

Strathmore Parish Church of Scotland

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Strathmore Parish Church of Scotland

Contents

Strathmore Parish Church of Scotland

Reference and Administrative Details

Trustees	[redacted]
Principal Office-bearers	
Principal Office	[redacted]
Charity Registration Number	SC013352
Bankers	Royal Bank of Scotland 14 Allan Street Blairgowrie Perthshire PH10 6AD
Independent Examiner	[redacted]

Strathmore Parish Church of Scotland

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from1 January 2019.

Trustees

[redacted]

Strathmore Parish Church of Scotland

Trustees' Report

Objectives and activities

Public benefit

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.

These accounts reflect the union of Ardler, Kettins and Meigle (A, K & M) with Glamis (G), and Eassie, Nevay and Newtyle Parishes (E, N & N) on 1st August 2024 to form a new united parish, the Strathmore Parish Church of Scotland.

The objects of the Parish are in line with those of the Church of Scotland and are:

1. Offering Christian worship, fellowship, instruction, mission, and service:
This encompasses a wide range of activities from traditional church services to social outreach and community engagement.

2. Advancing the Kingdom of God:
This refers to the Church's commitment to spreading Christian faith and values both locally and globally.

3. Bringing the ordinances of religion to the people in every parish of Scotland:
This highlights the Church's territorial ministry and its role in providing religious services and guidance across Scotland.

In addition to these core objectives, the Church of Scotland also undertakes activities such as:

Making grants, donations, loans, gifts, or pensions to individuals: This includes support for individuals in need and those pursuing further education or ministry.

Making grants, donations, or gifts to organizations: This involves supporting other charities and voluntary bodies that align with the Church's mission.

Carrying out its own activities and services: This includes providing pastoral care, education, and other services directly to the public.

Strathmore Parish Church of Scotland

Trustees' Report

Achievements and performance

The main focus of 2024 has been bringing into being the new Parish of Strathmore. Formed by the union of the parishes of Ardler, Kettins and Meigle (A,K&M), Eassie, Nevay and Newtyle (E,N&N) and Glamis, the parish came into being on 1 August 2024. The minister of Eassie, Nevay and Newtyle, the Reverend Carleen Robertson, became the minister of the new parish. The new Kirk Session was formed by a selection of Elders from the previous parishes with the other Elders remaining involved as Elders, but not Trustees. The parish has been lucky enough to be allocated an Ordained Local Minister, the Rev Tim Podger, and has employed a part time assistant to help with administration.

The Parish has maintained four churches and holds services in three of them every Sunday, with the exception of the months which have a 5th Sunday, when a full parish service is held in one of the churches. The Kirk Session have initiated discussion on how to grow the Church Mission throughout the new parish. The pre-existing Guild branches have continued to operate as has the Sunday School in the Kettins Church.

The administration required to ensure the amalgamation is successful has been addressed, with the church roll being combined, a communication to all church members and processes being updated and properly initiated across the parish.

Financial review

These accounts reflect the activities of the E, N & N Parish for 1st January 2024 to 31st July 2024 and then from 1st August 2024 until 31st December 2024 the combined activities of the new Strathmore Parish.

Donations and legacies include the transfer of Balances from A,K & M and Glamis parishes to this organisation on the union.

The expenditure incurred in these accounts include 5 months of costs for the new larger parish.

Policy on reserves

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 reserves of approximately nine months expenditure including designated funds. At the year end the Church held unrestricted funds of £293,088 of which £3,912 had been designated for fabric fund. The balance of funds was £289,176, of which, held in bank accounts was £105,660, and whilst the latter represents rather more than nine months expenditure, the Trustees are aware of the need to renovate the Meigle Manse and will need to use some of the additional reserves for this purpose.

The church also held £123,797 of restricted funds which have been provided for the purposes specified in Note 15.

Investment policy and objectives

The funds of the Parish are invested in funds managed by the Church of Scotland Trustees to manage risk and provide a return on the sums invested.

Other than these funds other funds are held on bank deposit.

Strathmore Parish Church of Scotland

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

The Reverend Carleen Robertson has announced that she is to retire on 31 August 2025, so the focus of much of the year will be dedicated to ensuring that the parish can call a new minister as soon as possible. An Interim Moderator has been appointed for the purposes of seeing the congregation through the process of calling a new minister, the process is understood and now underway. The Kirk Session has agreed to employ the Rev T Podger as a locum during the period of vacancy and he has agreed to take on the post.

The new minister will be accommodated in the Meigle Manse and the intention is to sell the Newtyle Manse, once it is vacated. The future of the churches is also to be reviewed later in the year.

The key activity is to progress the ideas that are emerging around promoting the Church's Mission and raising the profile of the new parish amongst its inhabitants, whilst maintaining the service routine.

Structure, governance and management

Organisational structure

The congregation is a registered charity, number SC013352 and is administered in accordance with the terms of the Model Deed of Constitution (or Deed of Constitution (Unitary Form)) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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. The Kirk Session which meets six times a year along with the elders who are not members of the Kirk session are responsible for spiritual affairs within the church.

Risk management

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Cash flow risk

The charity's activities expose it primarily to the financial risks arising from its recurring expenditure exceeding its income.

Strathmore Parish Church of Scotland

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and investments.
The charity's credit risk is primarily attributable to its investments. The risks on them is managed by investing in funds operated by the Church of Scotland Trustees.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the trustees hold on instant and short term access a balance of funds to meet anticipated expenditure.

The annual report was approved by the trustees of the charity on 8 July 2025 and signed on its behalf by:

[redacted]

Strathmore Parish Church of Scotland

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements,the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them 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 provisions of the Trust Deed. The trustees 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.

Approved by the trustees of the charity on 8 July 2025 and signed on its behalf by:

[redacted]

Strathmore Parish Church of Scotland

Independent Examiner's Report to the trustees of Strathmore Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 22.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 report

My examination was 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 seeking explanations from you as 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 connection with 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

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.

[redacted]

Strathmore Parish Church of Scotland

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Restricted £	Endowment £	Total 2024 £	Total 2023 £
Income and Endowments from:						
Donations and legacies	2	292,214	110,037	15,024	417,275	19,638
Other trading activities	3	8,297	-	-	8,297	5,426
Investment income	4	45,363	2,079	97	47,539	7,911
Other income	5	15,777	-	-	15,777	3,415
Total Income		361,651	112,116	15,121	488,888	36,390
Expenditure on:						
Raising funds	6	(383)	-	-	(383)	(161)
Charitable activities	7	(105,997)	(119)	-	(106,116)	(35,865)
Total Expenditure		(106,380)	(119)	-	(106,499)	(36,026)
Gains/losses on investment assets		5,142	8,011	461	13,614	-
Net income		260,413	120,008	15,582	396,003	364
Gross transfers between funds		(594)	691	(97)	-	-
Net movement in funds		259,819	120,699	15,485	396,003	364
Reconciliation of funds						
Total funds brought forward		33,269	3,098	-	36,367	36,003
Total funds carried forward	15	293,088	123,797	15,485	432,370	36,367

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

Strathmore Parish Church of Scotland

(Registration number: SC013352)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	11	28,619	-
Investments	12	298,547	-
Cash at bank and in hand	13	105,660	36,367
		432,826	36,367
Creditors: Amounts falling due within one year	14	(456)	-
Net assets		432,370	36,367
Funds of the charity:			
Endowment		15,485	-
Restricted		123,797	3,098
Unrestricted income funds			
Unrestricted		293,088	33,269
Total funds	15	432,370	36,367

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 8 July 2025 and signed on their behalf by:

[redacted]

1 Accounting policies

Statement of compliance

The financial statements 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

Strathmore Parish Church of Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and rounded to the nearest £1.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

Strathmore Parish Church of Scotland is a registered and recognised Charity for the purposes of applicable taxation legislation and is not therefore subject to taxation on its charitable activities.

Current asset investments

Current asset investments are included at market value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank deposits.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The charity only have financial assets and liabilities of a kind that would qualify as basic financial instruments which are recognised at their transaction value and subsequently measured at their settlement value.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total 2024 £	Total 2023 £
Donations and legacies;					
Donations from individuals	40,681	242	-	40,923	18,638
Legacies	-	-	-	-	1,000
Transfer of Union Balances	251,533	109,795	15,024	376,352	-
	292,214	110,037	15,024	417,275	19,638

Of the total income from donations and legacies for the year to 31 December 2023, £19,044 was unrestricted and £594 was restricted.

3 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Events income;			
Activities for generating funds	-	-	1,255
Rental of premises: Church Hall	210	210	-
Rent of premises: Manse	6,260	6,260	-
Glebe rent income (to Ministries & Mission)	642	642	1,800
Weddings & Funerals	1,185	1,185	2,371
	8,297	8,297	5,426

The total income from other trading activities for the year to 31 December 2023 was unrestricted.

4 Investment income

	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total 2024 £	Total 2023 £
Interest receivable and similar income;					
Interest receivable on bank deposits	179	193	-	372	-
Investment income from General Trustees	44,101	-	-	44,101	7,720
Other investment income	1,083	1,886	97	3,066	191
	45,363	2,079	97	47,539	7,911

5 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Endowment income (to Ministries & Mission)	12,288	12,288	-
From Glamis Church for Manse Council Tax	3,489	3,489	3,415
	15,777	15,777	3,415

Strathmore Parish Church of Scotland

Notes to the Financial Statements for the Year Ended 31 December 2024

The total income from other income for the year to 31 December 2023 was unrestricted.

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs £	Total 2024 £	Total 2023 £
Costs of generating donations and legacies	383	383	161

All expenditure on costs of generating donations and legacies for the year to 31 December 2023 was unrestricted.

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Ministries & Mission allocation	47,229	-	47,229	17,843
Presbytery dues	629	-	629	461
Minister's Expenses	2,573	-	2,573	3,734
Pulpit supply	1,499	-	1,499	110
Other staffing costs	5,703	-	5,703	1,286
Guild & Sunday School Expenses	1,091	119	1,210	754
Fabric Repairs & Maintenance	14,441	-	14,441	2,164
Manse Repairs & Maintenance	2,158	-	2,158	1,266
Council Tax	3,482	-	3,482	3,397
Heat and light	5,371	-	5,371	872
Insurance	6,791	-	6,791	3,632
Other expenses	15,030	-	15,030	346
	105,997	119	106,116	35,865

£105,997 (2023 - £35,111) of the above expenditure was attributable to unrestricted funds and £119 (2023 - £754) to restricted funds.

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

During the year four trustees received reimbursement of expenses totalling £233 (2023: nil).

One trustee, the minister, received reimbursement of the following expenses:

Council tax: £3,482 (2023: £2,975)
Travel: £2,260 (2023: £3,416)

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	4,577	1,286

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Administration	1	-
Music staff	1	-
Premises maintenance	1	1
	3	1

No employee received emoluments of more than £60,000 during the year

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 tenth and subsequent years) £38,884.

Strathmore Parish Church of Scotland

Notes to the Financial Statements for the Year Ended 31 December 2024

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2024
	£
Other debtors	28,619

12 Current asset investments

	2024
	£
Other investments	298,547

13 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	105,660	36,367

14 Creditors: amounts falling due within one year

	2024
	£
Accruals	456

Strathmore Parish Church of Scotland

Notes to the Financial Statements for the Year Ended 31 December 2024

15 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Revaluation of Investments £	Balance at 31 December 2024 £
Unrestricted funds						
General						
Tasker Fund	-	108,027	-	(694)	3,295	110,628
D Kydd Bequest	-	53,379	-	(343)	1,628	54,664
G Alexander Bequest	-	1,196	-	(8)	36	1,224
Mrs Morris Bequest	-	959	-	(6)	29	982
S Lyburn Bequest	-	5,039	-	65	154	5,258
Guild Fund Newtyle	358	1,292	(927)	-	-	723
Designated Guild Fund Glamis	-	903	(164)	-	-	739
Designated Fabric Fund Glamis	-	2,823	-	-	-	2,823
Designated Fabric Fund Newtyle	350	-	-	-	-	350
Benevolent Fund	777	12	-	24	-	813
General Fund	31,784	188,021	(105,289)	368	-	114,884
	33,269	361,651	(106,380)	(594)	5,142	293,088
Restricted funds						
Turnball	-	12,977	-	(83)	396	13,290
Blair	-	10,996	-	(71)	335	11,260
[redacted]	-	2,276	-	-	(4)	2,272
General Purpose	-	16,050	-	1,067	254	17,371
Fabric Fund	-	39,537	-	242	(69)	39,710
Sunday School (C of S)	-	668	-	(17)	-	651
Gellatly Trust (Meigle) - needy gentle woman of Meigle	-	1,121	-	(7)	34	1,148
Scrymgeour Legacy - Meigle organ	-	418	-	(3)	13	428
McLeish Robertson	-	19,858	-	(202)	306	19,962
[redacted]	-	5,582	-	(36)	170	5,716
Sunday School Funds	-	421	(46)	17	-	392
Stone Funds	141	1	-	-	-	142
Congregational Funds	2,650	192	-	(192)	6,441	9,091
Benevolent Fund	307	24	-	(24)	135	442
Kettins Guild	-	1,995	(73)	-	-	1,922
Total restricted funds	3,098	112,116	(119)	691	8,011	123,797

Strathmore Parish Church of Scotland

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Revaluation of Investments £	Balance at 31 December 2024 £
Endowment funds						
Expendable						
J U Lyburn	-	15,121	-	(97)	461	15,485
	-	15,121	-	(97)	461	15,485
Total Endowment funds	-	15,121	-	(97)	461	15,485
Total funds	36,367	488,888	(106,499)	-	13,614	432,370

Strathmore Parish Church of Scotland

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General				
Guild Fund Newtyle	518	594	(754)	358
Designated Fabric Fund Newtyle	350	-	-	350
Benevolent Fund	748	29	-	777
General Fund	31,289	35,767	(35,272)	31,784
	32,905	36,390	(36,026)	33,269
Restricted funds				
Stone Funds	140	1	-	141
Congregational Funds	2,650	-	-	2,650
Benevolent Fund	307	-	-	307
Total restricted funds	3,097	1	-	3,098
Endowment funds				
Total funds	36,002	36,391	(36,026)	36,367

The specific purposes for which the funds are to be applied are as follows:

Purpose of Designated Funds
Fabric Fund: The Trustees have set aside funds for the maintenance of the Church properties.
Glamis Guild Fund: The Trustees have set aside funds for use by Glamis Guild.
Stones Fund: For maintenance of memorials at Newtyle.

Purposes of Restricted Funds
McLeish Robertson Fund: 50% used for distribution at Kettins, 50% to be used for Fabric purposes.
Kettins/Meigle Guilds. Autonomous groups within the congregation affiliated to the Church of Scotland Guild, meeting for fellowship and fundraising for charitable purposes.
Sunday School Funds: Monies gifted to the Sunday School to be used for their own purposes, together with donating to charitable organisations during the year.
Spencer Hayes Fund: Used for impoverished and incapacitated of the Parish.
McLeish Robertson Fund: For the relief of poverty in the parish.

Purpose of Endowment Funds
Income from the Lyburn legacy is to be used for General Purposes.

Strathmore Parish Church of Scotland

Notes to the Financial Statements for the Year Ended 31 December 2024

16 Volunteers

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

17 Collection for Third Parties

	2024	2023
	£	£
Poppy Scotland	-	50
Shelter	1,085	137
Foodbank	100	-
Christian Aid	1,446	1,072
Earthquake Appeal	-	283
	2,631	1,542

18 Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Endowment funds Expendable	Total funds 2024
	£	£	£	£
Current assets	293,545	123,796	15,485	432,826
Current liabilities	(456)	-	-	(456)
Total net assets	293,089	123,796	15,485	432,370

	Unrestricted funds General	Restricted funds	Endowment funds Expendable	Total funds 2023
	£	£	£	£
Current assets	33,269	3,098	-	36,367

19 Related party transactions

There were no related party transactions in the year other than stated in note 8.

STRATHMORE PARISH CHURCH OF SCOTLAND
SC013352

APPENDIX

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION

	2024	2023
	£	£
Stipend Fund		
Market Value of Balances at 31 December	1,332,909	257,837
56. Consolidated Fabric Fund - Capital (II)		
Credit Balances held at 31 December at cost	453,229	98,786
Market Value of Balances at 31 December	496,445	103,112
50. Consolidated Fabric Fund - Revenue		
Credit Balance at 31 December	57,831	5,082
85. Temporary Account		
Credit Balance at 31 December	159,025	0

NOTE:

This page does not form part of the Accounts and is only for information for the congregation