

**The Church of Scotland**  
**St. Ninians Old Parish Church, Stirling**

**ANNUAL REPORT AND ACCOUNTS**  
**FOR 2024**

**Congregation No: 231431**

**Scottish Charity No: SC 016320**

**Receipts & Payments accounts**



# **St Ninians Old Parish Church of Scotland**

## **Trustees' Report Year ended 31 December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies 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 published on 16 July 2014.

### **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.

We are a community of people who have found joy and peace through faith and fellowship in Jesus Christ. We are committed to sharing with others the good news of God's love and care for all, and to participate actively in the wider work of the Church.

St. Ninians has been a centre of Christian worship for over 800 years. The present church was built in 1751 and now serves a Parish including St. Ninians, Torbrex, Cultenhove, parts of Bannockburn and an extensive rural area including the Carron Valley. Rev. Gary J McIntyre provides full-time ministry and leads worship weekly on Sunday in the Church. He also conducts a service each month in two residential homes for the elderly and in a retirement complex (Eccles Court). Each Sunday during term-time, our Sunday Club offers Christian insight and fellowship for children in the 4 to 12-year age range, and a crèche is provided for younger children during Sunday Morning services.

The Parish Halls, nearby in Kirk Wynd, provide a centre for our work and activities during the week. It has a main hall and several rooms, which provide the Parish and community of St Ninians with a meeting place for a variety of organisations, both Church and community based. In 2024 groups such as Kettle Bells, Karate, Taekwondo, Sensory Tots, a dance group, the Boys' Brigade, Sunday Club, Tuesday Group and Craft Group have met in the Parish Halls. Start Up Stirling holds a food bank in the Parish Halls every Wednesday. Numerous parties are also held in the Parish Halls.

# **St Ninians Old Parish Church of Scotland**

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

### **Achievements and Performance**

The Rev Gary J McIntyre has been Minister of St Ninians Old Parish Church since 19<sup>th</sup> November 1998. He finds the work challenging and rewarding. Much of Mr McIntyre's time is spent preparing for Sunday Worship, visiting the sick and bereaved, engaging with the Schools, conducting funerals and weddings, and chairing meetings. Since March 2023 he has been Interim Moderator of Bannockburn Allan Church.

Mr McIntyre is Chaplain to two primary schools and is a member of the Chaplaincy team in the High School of Stirling, all three of which are in the parish. He enjoys a very positive relationship with the schools.

Mr McIntyre is Chaplain to two care homes where he conducts a monthly service. He also conducts a monthly service in Eccles Court, a retirement complex within the bounds of the parish.

St Ninians Old has 417 members and there is a Supplementary Roll which has the names of 3 people recorded on it. There are 43 active elders, 28 female and 15 male.

The Sunday service can be viewed online via the Church YouTube Channel. CD's of services are delivered to those who do not have access to the internet.

Within the Kirk Session there are a number of committees which involve elders and members. We also have a Pastoral Care Group which maintains contact with elderly and housebound members.

The number of children involved in the life of the congregation is approximately 42. This includes children in the Sunday Club and the Boys' Brigade. Like many other Churches there are not as many children as there once was but we have a loyal core of children who attend on a Sunday morning and there are over 30 in the Boys' Brigade.

Fellowship is important. Tea, coffee and biscuits are served following the service on the third Sunday of the month. The Tuesday Group meets monthly and is open to men as well as women. It is well attended and there is a varied programme of speakers and entertainment throughout the year.

St Ninians Old works closely with the congregations of Park Church and Holy Rude Viewfield. There are joint lunches, Bible studies and programmes with the local primary schools. A united Songs of Praise Service was held in Park Church in September and a united Service of Lessons and Carols was held in St Ninians Old in December when we were joined by the Right Rev Dr Shaw J Paterson, Moderator of the General Assembly of the Church of Scotland. The Ministers and Session Clerks of the three congregations meet regularly to discuss further opportunities to work together.

The Church continues to be exceptionally well served by Mr Antony Baldwin, our gifted organist.

## **St Ninians Old Parish Church of Scotland**

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

A quarterly magazine is distributed to members and contact is maintained through the Church Facebook page and website and there is a weekly submission to the Stirling Observer.

Outreach is important and in 2024 the congregation supported WaterAid, Blythswood Care Christmas Shoebox Appeal, Christian Aid, Erskine Hospital, the Salvation Army, Neuro Central and CHAS.

The congregation is an eco-congregation, and we seek to alert people to the need to protect the environment and to reduce our carbon footprint.

The fabric of our buildings is in good condition. Routine maintenance of our buildings is important as is our endeavour to ensure our buildings are welcoming.

St Ninians Old Parish Church is very much at the heart of the community and there is a considerable degree of goodwill towards the Church. We provide a caring and sympathetic ministry which affirms the value of every boy and girl, man and woman and we promote values which we believe are essential for the wellbeing of society.

2024 has had its challenges and we lost through death a number of good and generous members. The year to come will without doubt be equally challenging, but with God's help we will continue our work, and in collaboration with other congregations, will do all we can to fulfil our calling.

# **St Ninians Old Parish Church of Scotland**

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

### **Financial Review**

Our principal source of income is our Sunday weekly offerings although significant numbers contribute directly by monthly, quarterly or annual standing order to our bank account. The number of gift aid donors is however reducing, and at the beginning of 2024, the budget for the General Fund predicted a deficit of £7,047 for the year. The trustees continue to monitor the longer-term financial position of St. Ninians Old.

The congregation has responded positively and income from offerings and donations increased by 4.2%. Overall income in 2024 showed an increase of 14.6% over the comparable income in 2023, principally as a result of increased legacy donations. Efforts continue to be made to find new users of the halls and other income streams to help maintain the charity finances with the aim of becoming 'cost-neutral' as well as being a significant asset to the congregation and local community.

Another major contributor to the financial position of the congregation has been that the cost of overall repairs and maintenance in 2024 was significantly higher than in 2023. External building maintenance required extensive scaffolding, and the Trustees agreed to utilize this to bring forward planned works from the following year. Most other categories of normal expenditure have been similar to the previous year. Energy costs have increased significantly in line with national trends and are expected to increase further in 2025. They maintain a vigilant approach to energy usage in all areas. Weekly hall occupancy lets continue to increase and the halls are in use nearly every day.

There was little change in Restricted funds during the year.

Overall, total income in 2024 increased by 14.6%. Expenditure was increased in 2024 as a result of a higher Giving to Grow allocation, higher fuel costs, and increased costs on repairs and maintenance. This resulted in the total funds being carried forward increasing from £145,678 at the end of 2023 to £166,209. This corresponds to an increase in our financial reserves by 14.1%.

Our principal financial objective for 2025 will be to consolidate our financial reserves, to provide scope for further development activities as well as protection against unforeseen requirements for expenditure.

# **St Ninians Old Parish Church of Scotland**

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

### **Investment Policy and Performance**

No material investments are held, to avoid the associated financial risks.

### **Risk Management**

The risks faced by the Congregation in 2024, were increased fuel costs in a volatile market resulting in increased supplier costs and pressure on salaries. The recent quinquennial survey highlighted various works and the Trustees have put in place a planned diet of repairs. The risk to the Charity has been contained by continued care and upgrade of the fabric as necessary. The water ingress problems with the west wall of the church building, and the adjacent flat roofs over the Chapel and Session House, had been resolved by the remedial work undertaken in 2020, and have not reoccurred. It may be that routine redecoration is the only practical means of coping with unavoidable minor damp ingress through the west wall stonework. However, the need continues to have adequate financial resources to address unexpected, as well as planned, remedial works.

The remaining financial reserves are still considered to be adequate (see below).

The other principal challenge remains, in common with many other churches, the ageing profile of the congregation. In financial terms, this is leading to the steady loss of donors to the Church, which is having a noticeable impact on voluntary income, and has only been manageable through the generosity of members of the congregation increasing their voluntary donations, and through careful management of expenditure. This is a long-term issue, and it is hoped it will also be mitigated by attracting new members to the congregation.

### **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 reserves of approximately six months' expenditure including designated funds. At the year-end, the Church held unrestricted funds of £160,994, which has met this objective. It should be noted that of this, £11,161 has been designated for longer-term development of the work of the Church within the community.

The restricted funds (provided for the purposes specified in Note 10) had a net balance of £5,215 at the end of the year.

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

The congregation is a registered charity, number SC016320 and is administered in accordance with the terms of the 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 who were elected by the congregation on the basis of having appropriate gifts and skills.

# St Ninians Old Parish Church of Scotland

## Trustees' Report (cont'd) Year ended 31 December 2024

The Kirk Session is chaired by the Minister and normally meets seven times in a year. It is responsible for spiritual and material affairs within the Church. There are a number of committees that comprise of elders and members of the congregation. These committees help with such matters as outreach, publicity, fundraising and organising social events. There is also a finance and property committee and a pastoral care group. St Ninians Old is an eco-congregation and the various committees actively seek to help the congregation reduce our carbon footprint in accordance with a ruling of the General Assembly.

## Reference and Administrative Information

### Trustees

Mrs M Alexander	Mrs E A Mackay	Mrs AA Robertson
W Anderson	Mrs GD McIntosh	Mrs E Ronald
Mrs S P Andrews	Rev. GJ McIntyre BD, Dip Min	Mrs H Scougall
LW Asher	Mrs S McKenzie	RG Scougall
Ms MC Blackhall	Mrs MA Miller	Mrs MEP Sibbald
AH Colthart	P Miller	Mrs AF Smart
Mrs MK Donald	E Morton	JM Scotland
Mrs RLC Duff	GWT Murphy	Mrs HA Thomson
Mrs C Fernie	Mrs A Newman	Mrs PM Thomson
Mrs F Fulton	D Newman	JH Unsworth
Mrs MW Jackson	Mrs J Peterson	Mrs D Walker
Mrs TD Jamieson	Mrs CE Pollock	DJ Walker (Died 2/9/24)
PCD Kale	TL Pollock	Mrs E Walker
C Leggat	Mrs LD Reid	AS Walls
Mrs EG Leggat	J Rintoul	Mrs H Young

# **St Ninians Old Parish Church of Scotland**

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

### **Principal Office-bearers**

Minister: Rev G.J. McIntyre BD, Dip Min  
Session Clerk: Leslie W Asher  
Church Treasurer: E. Morton

### **Principal Office**

St Ninians Old Parish Church  
Kirk Wynd  
St. Ninians  
Stirling  
FK7 9AY

Address for Correspondence:  
St Ninians Old Parish Church  
c/o 72 Johnstone Street, Alva  
Clackmannanshire. FK12 5AE.

Charity No: SC016320

### **Independent Examiner**

Robert Gordon Hogg, BSc, CA  
Practising Member of the Institute of Chartered Accountants of Scotland  
8 Home Farm Road  
Cambusbarron  
Stirling  
FK7 9RB

### **Bankers**

Bank of Scotland,  
7/13 Port Street  
Stirling  
FK8 2EJ

## St Ninians Old Parish Church of Scotland

### Trustees' Report (cont'd) 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 (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show 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 the 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 Receipts and Payments;
- make judgements 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;
- 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 and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



**Leslie W Asher, Session Clerk**

**Date: 18<sup>th</sup> March 2025**

## St Ninians Old Parish Church of Scotland

### Trustees' Report (cont'd) Year ended 31 December 2024

### Independent Examiner's Report to the Trustees of St Ninians Old Parish Church for the Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 17.

#### 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) 2005 Act 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

My examination is carried out 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.



**Robert Gordon Hogg, BSc, CA**

Practising Member of the Institute of Chartered Accountants of Scotland  
8 Home Farm Road  
Cambusbarron  
Stirling. FK7 9RB

Date: 21/03/2025

St. Ninians Old Parish Church of Scotland

Statement of receipts and payments

Year ended 31 December 2024		Unrestricted Funds	Restricted Funds	Endowment Funds	Total funds current period	Total funds last period
	Note	£	£	£	£	£
<b><u>RECEIPTS</u></b>						
Donations	2	112,647	138	-	112,785	108,274
Legacies		22,100	-	-	22,100	11,325
Grants		-	-	-	-	-
Receipts from fundraising activities	3	-	2,091	-	2,091	1,561
Gross trading receipts	4	4,884	-	-	4,884	2,704
Income from investments other than land and buildings	5	4,165	-	-	4,165	1,976
Rents from land & buildings		16,229	-	-	16,229	15,241
Gross receipts from other charitable activities		-	1,272	-	1,272	1,658
<b>Sub total</b>		<b>160,025</b>	<b>3,501</b>	<b>-</b>	<b>163,526</b>	<b>142,739</b>
<b><u>Receipts from asset &amp; investment sales</u></b>						
Proceeds from sale of fixed assets		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
<b>Sub total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Receipts</b>		<b>160,025</b>	<b>3,501</b>	<b>-</b>	<b>163,526</b>	<b>142,739</b>
<b><u>PAYMENTS</u></b>						
Expenses for fundraising activities	6a	299	2,007	-	2,306	586
Gross trading payments		-	-	-	-	-
Investment management costs		-	-	-	-	-
Payments relating directly to charitable activities	6b	139,412	1,187	-	140,599	123,760
Grants and donations		-	90	-	90	79
Governance costs:		-	-	-	-	-
Independent examination		-	-	-	-	-
Preparation of annual accounts		-	-	-	-	-
Legal costs		-	-	-	-	-
Trustee meetings		-	-	-	-	-
<b>Sub total</b>		<b>139,711</b>	<b>3,284</b>	<b>-</b>	<b>142,995</b>	<b>124,425</b>
<b><u>Payments relating to asset and investment movements</u></b>						
Purchase of fixed assets		-	-	-	-	-
Purchase of investments		-	-	-	-	-
<b>Sub total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Payments</b>		<b>139,711</b>	<b>3,284</b>	<b>-</b>	<b>142,995</b>	<b>124,425</b>
<b>Net receipts / (payments)</b>		<b>20,314</b>	<b>217</b>	<b>-</b>	<b>20,531</b>	<b>18,314</b>
<b>Transfers to / (from) funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>		<b>20,314</b>	<b>217</b>	<b>-</b>	<b>20,531</b>	<b>18,314</b>

St. Ninians Old Parish Church of Scotland

Statement of balances as at 31 December 2024

	Unrestricted Funds to nearest £	Restricted Funds to nearest £	Endowment Funds to nearest £	Total Funds to nearest £	Total last period to nearest £
<b>Cash funds</b>					
Cash and bank balances at start of year	140,680	4,998	-	145,678	127,364
Surplus / (Deficit) shown on receipts and payments account	20,314	217	-	20,531	18,314
<b>Cash and bank balances at end of year</b>	<b>160,994</b>	<b>5,215</b>	<b>-</b>	<b>166,209</b>	<b>145,678</b>
<b>Other assets</b>					
Gift Aid Tax Refund Due	2,939	-	-	2,939	3,787
Other Payments Due	-	-	-	-	1,151
<b>Total</b>	<b>2,939</b>	<b>-</b>	<b>-</b>	<b>2,939</b>	<b>4,938</b>

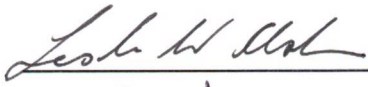
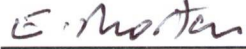
**Note:**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse. The Church and Manse are vested in the Church of Scotland General Trustees. The Church Hall is locally held but no valuation is available, since it is a listed building with architectural features such as the main hall ceiling which have historical interest. This has led to conservational limitations being placed on the building in recent years, which would strictly restrict the potential opportunities for commercial development of the building. No consideration is payable for the use of these assets. St. Ninians Old invested in a new sound system in the church sanctuary in 2017 at a cost of £5,747, but has had no further such investment since.

**Liabilities**

Creditors	601	-	-	601	789
Accruals	735	-	-	735	511
<b>Total</b>	<b>1,336</b>	<b>-</b>	<b>-</b>	<b>1,336</b>	<b>1,300</b>

The accounts were approved by the trustees on 18/03/25 and signed on their behalf by:

L W Asher

Session Clerk

E A Morton

Treasurer

## St. Ninians Old Parish Church of Scotland

### Notes forming part of the financial statements for the year ended 31 December 2024

#### 1 Basis of preparation

##### (a) Basis of accounting

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>2 Donations</b>					
Weekly Freewill Offerings	8,143	-	-	8,143	9,722
Gift Aid Donations	63,273	-	-	63,273	58,037
Ordinary Offerings	19,117	-	-	19,117	19,267
Other Offerings & Donations	4,782	138	-	4,920	4,356
Tax recovered on Gift Aid	17,332	-	-	17,332	16,742
Contributions from Congregational Organisations	-	-	-	-	150
Endowment income	-	-	-	-	-
	<u>112,647</u>	<u>138</u>	<u>-</u>	<u>112,785</u>	<u>108,274</u>
<b>3 Receipts from fundraising activities</b>					
Coffee mornings etc	-	-	-	-	-
Tuesday group	-	2,091	-	2,091	1,561
Other	-	-	-	-	-
	<u>-</u>	<u>2,091</u>	<u>-</u>	<u>2,091</u>	<u>1,561</u>
<b>4 Gross trading receipts</b>					
Weddings and Funerals	4,800	-	-	4,800	2,662
Life & Work Subscriptions	84	-	-	84	42
Other	-	-	-	-	-
	<u>4,884</u>	<u>-</u>	<u>-</u>	<u>4,884</u>	<u>2,704</u>

**St. Ninians Old Parish Church of Scotland**

**Notes forming part of the financial statements  
for the year ended 31 December 2024 (cont'd)**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>5</b>					
<b>Income from investments other than land &amp; buildings</b>					
Deposit interest	3,219	-	-	3,219	1,420
Bank interest	946	-	-	946	556
	<u>4,165</u>	<u>-</u>	<u>-</u>	<u>4,165</u>	<u>1,976</u>
<b>6</b>					
<b>Analysis of Expenditure</b>					
<b>(a) Expenses for fundraising activities</b>					
Offering Envelopes etc.	299	-	-	299	315
Teas, coffees and biscuits	-	2,007	-	2,007	271
	<u>299</u>	<u>2,007</u>	<u>-</u>	<u>2,306</u>	<u>586</u>
<b>(b) Payments relating directly to charitable activities</b>					
Ministries and Mission Allocation	64,382	-	-	64,382	61,058
Presbytery Dues	2,366	-	-	2,366	1,637
Voluntary Additional Stipend	-	-	-	-	-
Minister's Travelling Expenses	1,436	-	-	1,436	1,707
Manse Telephone	800	-	-	800	900
Pulpit Supply	1,131	-	-	1,131	873
Other salary costs	15,445	-	-	15,445	14,578
Fabric Repairs & Maintenance	31,758	-	-	31,758	14,942
Heating & Lighting	7,181	-	-	7,181	3,966
Insurance	5,369	-	-	5,369	5,142
Council Tax	2,847	-	-	2,847	2,770
Church Office Expenses	5,613	-	-	5,613	7,727
Equipment	1,000	-	-	1,000	5,588
Payments to Speakers etc.	-	-	-	-	-
Organ & Music	-	-	-	-	-
Sunday Club	-	-	-	-	-
Tuesday club Christmas lunch	-	1,187	-	1,187	2,735
Life & Work	84	-	-	84	126
Other expenses	-	-	-	-	11
	<u>139,412</u>	<u>1,187</u>	<u>-</u>	<u>140,599</u>	<u>123,760</u>

## St. Ninians Old Parish Church of Scotland

### Notes forming part of the financial statements for the year ended 31 December 2024 (cont'd)

	2024	2023
	£	£
<b>7 Staff costs and numbers</b>		
Salaries and wages	15,445	14,578
Social security costs	-	-
Total	<u>15,445</u>	<u>14,578</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024	2023
Ministerial support	-	-
Administration	-	-
Music staff	1	1
Premises maintenance	2	2
Total	<u>3</u>	<u>3</u>

No employee had employee benefits in excess of £50,000 (2023 nil)

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 £30,135 and the maximum stipend (in the 5th and subsequent years of service) £37,032.

### 8 Trustee Remuneration and Related Party Transactions

During the year payments to one trustee totalled £5,083 (2023: £4,327), related to reimbursement of expenses, including Manse Council Tax and phone expenses.

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.

The aggregate amount donated to the church by Trustees in 2024 totalled £31,687 (2023: £30,939), based on Gift Aid, WFO, Ordinary Offerings and Other Donation records.

## St. Ninians Old Parish Church of Scotland

### Notes forming part of the financial statements for the year ended 31 December 2024 (cont'd)

#### 9 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.

#### 10 Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Endowment funds</b>	-	-	-	-	-
<b>Restricted funds</b>					
Flower Fund	876	70	-	-	946
Pastoral Fund	597	-	-	-	597
Church Choir Fund	489	-	-	-	489
Sunday Club Fund	1,108	-	-	-	1,108
Tuesday Group Fund	1,928	3,431	3,284	-	2,075
	<u>4,998</u>	<u>3,501</u>	<u>3,284</u>	<u>-</u>	<u>5,215</u>
<b>Unrestricted funds</b>					
Designated Development Fund	11,161	-	-	-	11,161
General Fund	129,519	160,025	139,711	-	149,833
	<u>140,680</u>	<u>160,025</u>	<u>139,711</u>	<u>-</u>	<u>160,994</u>
<b>Total funds</b>	<u><u>145,678</u></u>	<u><u>163,526</u></u>	<u><u>142,995</u></u>	<u><u>-</u></u>	<u><u>166,209</u></u>

#### Purposes of Endowment Funds

There are no Endowment Funds

#### Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Pastoral Fund: This fund is for providing pastoral support within the community.

Church Choir Fund: This fund is for use by the Church Choir.

Sunday Club Fund: The Trustees have set aside funds for use by the Sunday Club.

Tuesday Group Fund: Supports their work in uniting women in Christian Fellowship. Finances controlled by  
Group Treasurer.

#### Purposes of Designated Funds

Development Fund: The Trustees have set aside funds for developing the work of the church within the community.

**St. Ninians Old Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024 (cont'd)**

**11 Collections for Third Parties**

	2024	2023
	£	£
WaterAid (Harvest Thanksgiving)	1,124	1,382
Christian Aid	378	-
Erskine Hospital	594	630
DEC Eathquake Appeal	-	1,260
Neuro Central	511	-
Blythswood Care	68	-
CHAS Watchnight Service Dec 2024	719	-
	<u>3,394</u>	<u>3,272</u>

**St. Ninians Old Parish Church of Scotland  
Year ended 31 December 2024**

**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>CAPITAL</b>		
Credit Balances held at 31 December at cost	<u>nil</u>	<u>nil</u>
Market Value of Balances at 31 December	<u>nil</u>	<u>nil</u>
<b>REVENUE</b>		
Credit Balance at 31 December	<u>nil</u>	<u>nil</u>
<b>TEMPORARY</b>		
Credit Balance at 31 December	<u>nil</u>	<u>nil</u>

