

**The Church of Scotland
Strathaven Avendale Old and Drumclog Memorial Parish
Church**



**Trustee's report and financial statements
for the year ended 31 December 2024**

Congregation No: 171166

Charity No: SC001956

Strathaven Avendale Old and Drumclog Memorial Parish Church
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 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 published on 1 January 2019.

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.

Avendale and Drumclog is a thriving church with many activities outside the normal worship services. These include House groups/bible study, prayer groups online and in person, 40 day bible/prayer events. A Good Friday day of prayer takes place as well as a variety of services at Christmas including lessons and carols and 'Christmas in the Country'. Bethany group continues, providing support weekly for bereaved and lonely folks. Other activities include Haven coffee weekly, craft clubs, prayer walks, Take Time (held in church and also the local library), Drumclog Guild.

Avendale & Drumclog present a show on local radio each week, hosted by the minister or elders and focused on Christian music and comment.

As well as regular Sunday meetings, our young people's activities include mum's & tots, buglets, messy church (which we took into a local primary school for the first time), Ignite 'youth' worship, Haven hangout, study zone and a holiday club.

We also host over 12 external groups in the church on a regular basis – an opportunity to get alongside secular groups with our witness.

We give to a number of Christian charities and organisations including MAF, Sat7, HHI, Tearfund, Loaves & fishes.

A strategic plan has been produced for the years 2025 – 2027 with revised objectives for the working groups – each objective linked to the five marks of mission.

Achievements and Performance

Several missional activities have taken place including “invite the neighbours” where 34 non church goers came to Drumclog one Sunday.

We have started working closely with 2 of the local primary schools where there is a real need for help and support. Currently 20 volunteers from the church assist in several areas and greater involvement is planned in the coming year. We also provide transport for the schools and parents to attend Christmas, Easter and end of term services in our church.

Haven coffee is held weekly and has enabled attendance by various groups including Christians against Poverty and Citizens advice.

A Super Sunday open air church service was held in August with a BBQ and games afternoon to follow. Street Food Sunday was held in Autumn with non-members invited to join for worship and various food stalls throughout the church.

Drumclog Guild celebrated its 90th birthday during the year and an event was held to mark it.

We went out into the community with stands at community events such as the Gala Day.

A men’s breakfast takes place monthly in a local café with many non-church goers attending. This includes a short thought for the day given by an elder.

A group for younger men and a women’s group have started over the year with 10 – 20 attending each one.

A music/singing group started to encourage members to further participate in worship.

A small quiet family room has been created within the church building. This is used in many formats, including the ability to live stream the Sunday worship.

We held quiz nights to raise funds for Christian charities.

An updated sound and vision system was installed in Avendale to cater for the large praise band and also provide improved experience of worship for both attendees and on-line viewing.

Over the course of the year, a total of 17 new members joined, many by Profession of Faith.

ROLL STATISTICS

The Statistical Return for the year ended **31 December 2024** showed the following

Number on the Roll as at 1 January 2024		407
Removals:	By Death	5
	By Certificate	3
	Otherwise	0
	<u>Total</u>	8 (-)
Additions:	By Profession	8
	By Certificate	3
	By Resolution or Kirk Session	9
	<u>Total</u>	20 (+)
Number on Roll as at 31 December 2024:		419

Financial Review

The principal source of income is from weekly offerings. Income from offerings for the year amounted to £117,360 (2023 £116,588) an increase of 0.66 %.

The Kirk Session, through the Treasurer and Finance Committee, is responsible for the financial affairs of the Church. Each year the congregation has to pay a Giving to Grow amount to the Church of Scotland and Presbytery Dues to the Presbytery of Forth Valley and Clydesdale. In 2024 these amounts were £79,056 to Giving to Grow and £2,595 to Presbytery. The former is paid by monthly Standing Order, and the same arrangements will remain in place to pay amount in respect of Giving to Grow for 2025. To ensure that the Kirk Session and congregation are kept informed of the financial state of affairs the Treasurer issues a budget update at each Trustees meeting as well as ad-hoc updates as and when required throughout the year.

The contribution to Giving to Grow is used to pay 100% towards the cost of the ministry allocated to Avendale and Drumclog. In addition to this the contribution also goes towards the cost of ministry in other places. This is helping to support and sustain congregations who are not currently in a position to cover the cost of the ministries allocated to them. All congregations are also paying a contribution towards shared activities – that is this activities, programmes and services provided by the Church nationally.

Risk Management

Avendale is an aging building that requires routine repairs and maintenance. To ensure this is achieved a fabric fund has been generated and an annual budget assigned to meet ongoing maintenance costs.

Avendale and Drumclog have an aging congregation, although a number of new younger members joined the Church over the last year, which could impact on future offerings and the ability to benefit from gift aid as they drop out of tax. Regular income monitoring is carried out and reported to the Kirk Session at each meeting to allow action to be taken as appropriate.

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 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £326,514 of which £35,703 had been designated for fabric fund and £186,450 has been designated for specific projects as agreed by the trustees and £29,286 to the worship fund. The other groups funds total £8,225 and the remaining balance of £66,851. The church also held £91,402 of restricted funds which have been provided for the purposes specified in Note 13.

Strathaven Avendale Old and Drumclog Memorial Parish Church
Trustees' Report (cont)
Year ended 31 December 2024

Structure, Governance and Management

The congregation is a registered charity, number SC001956 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.

Avendale and Drumclog Church is administered in accordance with the Unitary Constitution.

Although there are two places of worship, Avendale and Drumclog is one church, with one Minister, one Kirk Session, and one congregation.

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 is responsible for spiritual and temporal affairs of the church. Meetings to deal with specific issues as they arise may also be called during the year. The Kirk Session is made up of Work Groups and committees, namely: Prayer and Worship, Mission and Discipleship, Pastoral, Youth and Families, Finance, Fabric, Communications and Church and Community. These enable the Kirk Session to progress work efficiently.

Strathaven Avendale Old and Drumclog Memorial Parish Church
Trustees' Report (cont)
Year ended 31 December 2024

Reference and Administrative Information

Trustees

Kirk Session (with date of Ordination and Admission)

Rev Calum M Stark, Moderator (2011/2021)

Mr Angus Allan (1990/2021)	Mrs Sandra Allan (1993/2021)
Mr Hugh M Campbell (1997)	Mr Alistair J Douglas (1981)
Mr Ian G Douglas (1995)	Mrs Margaret A Douglas (1995)
Mr James C Elliot (1983)	Mrs Margaret W Elliot (1989)
Mr James Foster (1977)	Mrs Doreen Frew (2009)
Mr Victor Garvie (1990)	Mr Ian S Gibson (1990)
Mrs William Gibson (1990)	Mr Ian Gow (2006)
Mrs Renie Gow (2006)	Mrs Barbera Grant (1998)
Mr Thomas Hainey ('76/1998)	Mr Marshall Harkness (1983)
Dr Murray Herbert (2021)	Mrs Anne Herbert (2021)
Mrs Margaret Hendry (2004)	Mrs Margaret C Hunter (1996)
Mr Keith C Jackson (1981)	Mr William Kirkland (1991)
Mr Andrew Kurilla (1985)	Mrs Lorna Lennox('03/2021)
Mr Keith H Mackenzie (1995)	Mr Christopher Macrae ('04/2021)
Mr David M McAlpine (1993)	Mr Daniel Miller (1984)
Mrs Margaret Miller (2004)	Mrs Muriel M Mitchell ('89/1995)
Mrs Mary B Moore (1989)	Dr David Moreland ((1994/2021)
Dr Irene Pepperell (1993)	Mr James M Raeburn (1985)
Mrs Margaret Semple (1989)	Mrs Hazel M Shaw (1996)
Mr Iain Shaw (1991)	Miss Janette W Smith (1990)
Mrs Dyan Spence (2021)	Mrs Mary M Spence (1998)
Mr Neil D Spence (2021)	Mr William B Steele (1990)
Mr Ian Stewart (1998/2002)	Mrs Christine Ward (2004)
Mr Peter Williams (1998/2021)	

During the course of 2024 two of the Trustees Left the Congregation: Mr Iain Shaw
Mrs Hazel Shaw.

Elders Emeritus

Mrs Margaret T Sawers (1983/1991)
Mrs Ann K Morton (1985)

Principal Office-bearers

Moderator:	Rev Calum M Stark
Session Clerk:	Dr David Moreland
Church Treasurer:	Mr Neil D Spence

Principal Office

Avendale Old Parish Church
59A Kirk Street
Strathaven
ML10 6LB

Charity No: SC001956

Independent Examiner

Fiona McMurray FMAAT
29 Hamilton Street
Saltcoats
KA21 5DT

Bankers

Royal Bank of Scotland
Hamilton (C) Branch
Palace Towers
Palace Grounds Retail Parl
Hamilton
ML3 6AD

**Strathaven Avendale Old and Drumclog Memorial Parish Church
Trustees' Report (cont)
Year ended 31 December 2024**

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

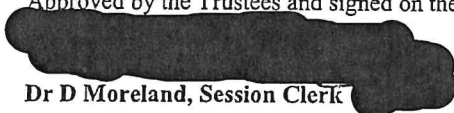
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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

- select suitable accounting policies and apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- 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 operation.

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,


Dr D Moreland, Session Clerk

25 March 2024

Strathaven Avendale Old and Drumclog Memorial Parish Church
Independent Examiner's Report to the Trustees of Strathaven: Avendale Old and Drumclog
Memorial Parish Church
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 11 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 (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 (as amended), 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.



Fiona McMurray FMAAT
Independent examiner
Anderson MacDonald
29 Hamilton Street
Saltcoats
KA21 5DT

Date: 20 March 2025

Strathaven Avendale Old and Drumclog Memorial Parish Church
Statement of Financial Activities
Year ended 31 December 2024

		Unrestricted	Restricted		Unrestricted	Restricted	
	Note	Funds	Funds	Total	Funds	Funds	Total
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income and endowments from:	Note						
Donations and legacies	1	158,314	25,550	183,864	168,688	9,430	178,118
Charitable activities	2	-	-	-	-	-	-
Other trading activities	3	18,019	-	18,019	13,885	-	13,885
Investments	4	5,914	-	5,914	4,681	-	4,681
Other	5	-	4,270	4,270	1,000	-	1,000
Total income		182,247	29,820	212,067	188,254	9,430	197,684
Expenditure on:	6						
Raising funds		132	-	132	145	-	145
Charitable activities		185,813	13,065	198,878	167,067	15,243	182,310
Other		2,292	-	2,292	2,222	-	2,222
Total expenditure		188,237	13,065	201,302	169,434	15,243	184,677
Net income/(expenditure) before gains and losses on investments		- 5,990	16,755	10,765	18,820	- 5,813	13,007
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure)		- 5,990	16,755	10,765	18,820	- 5,813	13,007
Transfers between Funds		-	-	-	100	- 100	-
Net movement in funds		- 5,990	16,755	10,765	18,920	- 5,913	13,007
Reconciliation of funds:							
Total funds brought forward		332,504	74,647	407,151	313,584	80,560	394,144
Total funds carried forward		326,514	91,402	417,916	332,504	74,647	407,151

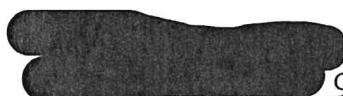

Strathaven Avendale Old and Drumclog Memorial Parish Church
Balance Sheet at 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Current Assets					
Debtors	9	11,096	-	11,096	12,265
Cash at bank and in hand		322,364	91,402	413,766	399,639
Total Current Assets		333,460	91,402	424,862	411,904
Liabilities					
Creditors falling due within one year	10	(6,947)	-	(6,947)	(4,754)
Net Current Assets		(6,947)	-	(6,947)	(4,754)
Creditors falling due after more than one year		-	-	-	-
Net Assets		326,513	91,402	417,915	407,150
The funds of the charity:					
Endowment funds	13	-	-	-	-
Restricted income funds		-	91,402	91,402	74,647
Unrestricted income funds		326,513	-	326,513	332,503
Total charity funds		326,513	91,402	417,915	407,150

The accounts were approved by the trustees on 25 March 2025 and signed on their behalf by:

Dr David Moreland

Mr Neil D Spence

 Clerk to the Session
 Treasurer

Strathaven Avendale Old and Drumclog Memorial Parish Church
Statement of Cash Flows
Year ended 31 December 2024

		Total Funds 2024 £	Total Funds 2023 £
Net cash used in operating activities	14	<u>14,127</u>	<u>26,842</u>
Cash flows from investing activities:			
Interest and dividends		5,914	4,681
Proceeds from sale of investments		<u>-</u>	<u>-</u>
Net cash provided by investing activities		5,914	4,681
Cash flows from financing activities:			
Repayment of borrowings		<u>-</u>	<u>-</u>
Net cash provided by financing activities		<u>5,914</u>	<u>4,681</u>
Change in cash and cash equivalents in the year		20,041	31,523
Cash and cash equivalents brought forward		<u>405,523</u>	<u>374,000</u>
Cash and cash equivalents carried forward		<u>425,564</u>	<u>405,523</u>

Strathaven: Avendale Old and Drumclog Memorial Parish Church
Year ended 31 December 2024

Accounting Policies

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 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 Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the 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.

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 on 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.

Strathaven: Avendale Old and Drumclog Memorial Parish Church
Year ended 31 December 2024

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.

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 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

Avendale Old and Drumclog Memorial 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.

Strathaven Avendale Old and Drumclog Memorial Parish Church

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

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
1 Donations and Legacies						
Offerings	117,360	-	117,360	116,348	240	116,588
Tax recovered on Gift Aid	25,213	-	25,213	25,493	-	25,493
Legacies	-	15,000	15,000	-	-	-
Congregational organisations	10,691	-	10,691	12,853	-	12,853
Donations - 3rd party	3,113	10,550	13,663	3,260	6,913	10,173
Gift Day Income	-	-	-	6,150	-	6,150
Other	1,937	-	1,937	4,584	2,277	6,861
	<u>158,314</u>	<u>25,550</u>	<u>183,864</u>	<u>168,688</u>	<u>9,430</u>	<u>178,118</u>
2 Income from charitable activities						
Weddings and funerals	-	-	-	-	-	-
Coffee mornings etc	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3 Income from other trading activities						
RHI - Ofgem	8,306	-	8,306	7,714	-	7,714
Hall Lets	9,713	-	9,713	6,171	-	6,171
	<u>18,019</u>	<u>-</u>	<u>18,019</u>	<u>13,885</u>	<u>-</u>	<u>13,885</u>
4 Investment income						
Deposit interest	5,914	-	5,914	4,681	-	4,681
	<u>5,914</u>	<u>-</u>	<u>5,914</u>	<u>4,681</u>	<u>-</u>	<u>4,681</u>
5 Other income						
Grants	-	-	-	1,000	-	1,000
Insurance Claim	-	4,270	-	-	-	-
	<u>-</u>	<u>4,270</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>

Strathaven Avendale Old and Drumclog Memorial Parish Church

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

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	132		132	145	-	145
	<u>132</u>	<u>-</u>	<u>132</u>	<u>145</u>	<u>-</u>	<u>145</u>
Charitable Activities						
Ministries & Mission Allocation	79,056		79,056	67,583	-	67,583
Presbytery Dues	2,595		2,595	2,117	-	2,117
Minister's Expenses	1,040		1,040	1,043	-	1,043
Pulpit Supply	-		-	-	-	-
Other salary costs	3,280		3,280	7,704	-	7,704
Pension costs	-		-	84	-	84
Fabric Repairs & Maintenance	44,589	4,270	48,859	34,105	2,856	36,961
Rent, water rates and council tax	3,440		3,440	3,339	-	3,339
Other Buildings Costs	22,499		22,499	25,375	-	25,375
Church Office Expenses	3,417	305	3,722	2,699	264	2,963
Advertsing and promotion	937		937	825	-	825
Organ & Music	1,814		1,814	1,948	-	1,948
Church organisations	9,381	8,490	17,871	10,566	6,946	17,512
Cleaning Costs	11,819		11,819	8,781		8,781
Other expenses	1,946	-	1,946	898	5,177	6,075
	<u>185,813</u>	<u>13,065</u>	<u>198,878</u>	<u>167,067</u>	<u>15,243</u>	<u>182,310</u>
Other expenses						
Sundry expenses	2,292		2,292	2,222	-	2,222
	<u>2,292</u>	<u>-</u>	<u>2,292</u>	<u>2,222</u>	<u>-</u>	<u>2,222</u>
Total	<u>188,237</u>	<u>13,065</u>	<u>201,302</u>	<u>169,434</u>	<u>15,243</u>	<u>184,677</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Strathaven Avendale Old and Drumclog Memorial Parish Church

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

	2024	2023
	£	£
7 Staff costs and numbers		
Salaries and wages	3,280	7,704
Social security costs	-	-
Pension - staff workplace pension	-	84
	<u>3,280</u>	<u>7,788</u>

The average number of employees during the year was as follows:

	2024	2023
	Number	Number
Administration	0	0
Music staff	2	2
Premises maintenance	0	1
	<u>2</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 £31,642 and the maximum stipend (in the fifth and subsequent years of service) £38,884

8 Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursed expenses of £4,651 (2023 £4,171). This relates to the Minister's expenses and manse council tax.

One 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 church caretaker is also a trustee and is no longer in contract with the charity. Remuneration is £0 (2023 £4374) and pension £0 (2023 £84)

During the year a total of £35,253.92 (2023 £35,363.92) was donated to the congregation by trustees.

Strathaven Avendale Old and Drumclog Memorial Parish Church

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

9 Debtors

	2024	2023
	£	£
Gift Aid Tax Refund Due	6,938	9,389
Accrued Income	2,268	1,279
Investments	-	-
Other	1,890	1,597
	<u>11,096</u>	<u>12,265</u>

10 Creditors

	2024	2023
	£	£
Accruals	6,189	4,297
Other	758	457
	<u>6,947</u>	<u>4,754</u>

11 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	337,257	-	74,647	411,904
Current Liabilities	(4,754)	-	-	(4,754)
Net assets at 31 Dec 2023	<u>332,503</u>	<u>-</u>	<u>74,647</u>	<u>407,150</u>
	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	333,460	-	91,402	424,862
Current Liabilities	(6,947)	-	-	(6,947)
Net assets at 31 Dec 2024	<u>326,513</u>	<u>-</u>	<u>91,402</u>	<u>417,915</u>

12 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.

Strathaven Avendale Old and Drumclog Memorial Parish Church

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

13 Movements in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	At 31 Dec 2024 £
Restricted funds					
Millennium	2,133		-		2,133
Russell Bequest	2,000				2,000
Brooks Bequest	54,290				54,290
David Fund	15,885	10,550	(8,490)		17,945
Website Donation	339		(305)		34
Roof Fund		4,270	(4,270)		-
Jean Campbell Bequest	-	15,000	-		15,000
	<u>74,647</u>	<u>29,820</u>	<u>(13,065)</u>	<u>-</u>	<u>91,402</u>
Unrestricted funds					
Designated Fabric Fund	35,703	-	-	-	35,703
Designated Worship Fund	29,986		(700)	-	29,286
Designated: Dr George Morris Bequest	206,916	147	(20,613)		186,450
Avendale Guild	227				227
Bethany Group	4,076	7,229	(5,752)		5,553
Drumclog Kirk Guild	2,612	3,462	(3,630)		2,444
General Fund	52,984	171,409	(157,542)	-	66,851
	<u>332,504</u>	<u>182,247</u>	<u>(188,237)</u>	<u>-</u>	<u>326,514</u>
Total funds	<u>407,151</u>	<u>212,067</u>	<u>(201,302)</u>	<u>-</u>	<u>417,916</u>

Purposes of Restricted Funds

Millennium - to support Charities as recommended by the Trustees.

Russel Bequest

Brooks Bequest

David Fund - funds for youth, children and outreach activities

Website

Jean Campbell Bequest

Roof Fund - Insurance claim to repair roof

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Organ Fund renamed Worship fund in March 2022 and will be used for the advancement of worship at both Avendale and Drumclog

Dr George Morris Bequest: to be allocated to specific projects as agreed by the Trustees.

Strathaven Avendale Old and Drumclog Memorial Parish Church

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

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	10,765	28,251
Decrease (Increase) in debtors	1,169	(3,893)
Increase (Decrease) in creditors	2,193	2,484
Net cash used in operating activities	<u>14,127</u>	<u>26,842</u>

15 Collections for Third Parties

	2024	2023
	£	£
Advent 2023	-	414
Advent 2024	736	-
	<u>736</u>	<u>414</u>

Strathaven Avendale Old and Drumclog Memorial Parish Church
Appendix

**Funds held on behalf of the congregation by the Church of
Scotland General Trustees**

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>74,595</u>	<u>74,595</u>
Market Value of Balances at 31 December	<u>70,573</u>	<u>70,116</u>
<u>REVENUE ACCOUNT</u>	£	£
Credit Balances held at 31 December	<u>6,785</u>	<u>3,087</u>
<u>TEMPORARY ACCOUNT</u>	£	£
Credit Balances held at 31 December	<u>-</u>	<u>-</u>