

# **Freeland Church of Scotland Bridge of Weir**

## **Trustees Annual Report 31<sup>st</sup> December 2024**

**Congregation No 140741**

**Scottish Charity No SC002293**

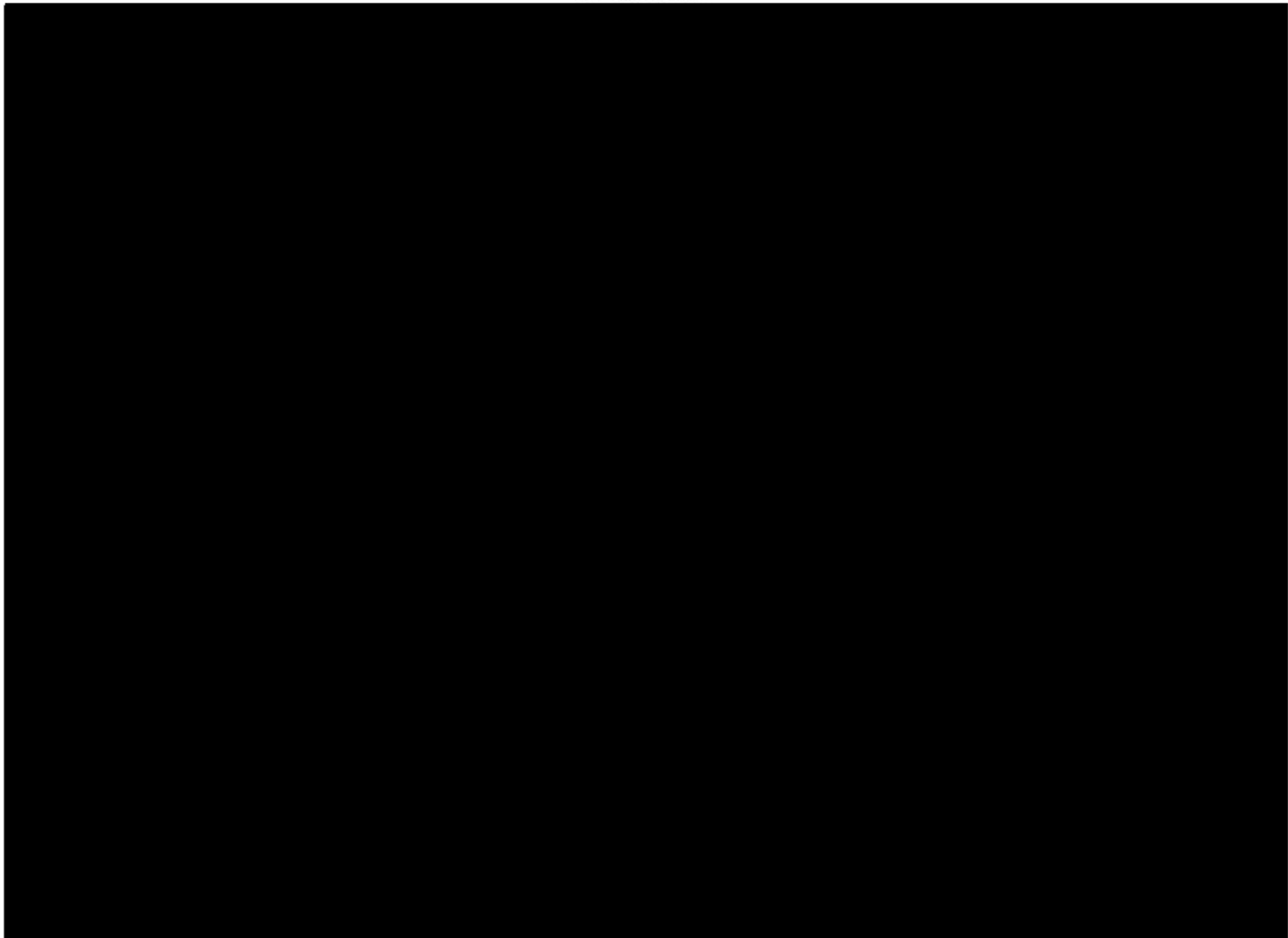
Trustees Annual Report  
Year ended 31<sup>st</sup> December 2024

**The Trustees present the annual report and accounts  
Freeland Church of Scotland, Bridge of Weir  
for the year ended 31<sup>st</sup> December 2024**

**Reference and Administrative Information**

Charity Name	Freeland Church of Scotland, Bridge of Weir
Charity Registration No.	SC002293
Congregation Reference No.	140741

**Trustees**



**Church Bank**

Bank of Scotland,  
56 High Street,  
Johnstone

## Trustees Annual Report Year ended 31<sup>st</sup> December 2024 Structure, Governance and Management

### Governing Document

The Church is administered in accordance with the terms of the Church of Scotland's Model Deed of Constitution.

### Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Congregational Board consists of Congregation members who have the skills and commitment to contribute to the management affairs of the Church. They are elected at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election.

### Organisational Structure

The Kirk Session has overall accountability for the affairs of the church, but with particular responsibility for spiritual matters within the church.

The Congregational Board has particular responsibility for finance, property and administration. The Board meets five times per year, elects its own chair-person, and carries out its detailed work by means of committees for Finance, Property and Administration. Membership of these committees is open to all members of the Congregation

### Objectives and Activities

#### Objectives

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.

#### Ministry

We are blessed with a faithful and committed minister in the person of [REDACTED] who has served as minister of this congregation for 36 years. One of our members, [REDACTED] is also a Reader in the Church of Scotland.

#### Congregational Life and Activity

Congregational life and activity can be considered under the following headings-worship, nurture, youth work, outreach, fellowship, links with the community and financial giving.

## Worship

- **Worship is the principal activity of Freeland Church**, every Sunday both at 10:30 am and at 7:00 pm. This is conducted principally by the minister but members of the congregation also participate according to their gifts in several areas, prayer, Bible reading and occasionally in drama. Worship is very ably supported by our Praise Band and organist.
- **Formal morning services of Holy Communion** are held 3 times a year, in February, June and October, sometimes jointly with the congregation of neighbouring St Machar's Ranfurly Church. Holy Communion is also celebrated in Holy Week and on Christmas Day, and at some evening services.

## Nurture and Prayer

- **The faithful and varied preaching of God's Word** twice every Sunday by our minister forms the core of Nurture in the church.
- **Midweek evening services** at 7.30pm (midweek message) are broadcast on-line on Wednesday evenings
- **Meetings for prayer** are held on the first Saturday morning of each month and monthly on a midweek evening. Additionally, a prayer box on the church gate is regularly used by members of the community, there are other prayer initiatives in the church including a prayer chain.
- **Three house-groups** (two in evenings and one in the afternoon) run once to twice per month. Their operation was disrupted by the pandemic but they have been gradually re-established. The focus of these is a mixture of study, prayer, sharing and fellowship.

## Youth Work

### Youth activities include:

- **The 1st Bridge of Weir Boys' Brigade Company**, operated jointly with the congregation of St Machar's Ranfurly. There are 3 sections, Anchors, Junior Section and Company Section catering for boys aged 4 to 18. Members of the company are encouraged to attend worship and to join the appropriate section of the Sunday School or the Bible Class.
- **A Girls' Association of the Boys' Brigade** (formerly Girls' Brigade) which also has three sections- Anchors, Juniors and Company.
- **Sunday School and Bible Class** A Sunday School for younger children and a Bible Class for older children and teenagers run every Sunday whilst the morning worship service takes place.
- **A weekly crèche** is provided during the morning service to encourage young families to worship
- **Holiday Club** is an annual summer holiday outreach event for youngsters.



## **Safeguarding**

The congregation complies with the requirements of Protection of Vulnerable Groups legislation. A Safeguarding Panel, comprising three elders is in place to oversee this area, and one of the aforementioned acts as the congregational Safeguarding coordinator.

## **Outreach**

The church takes part in a number of outreach activities each year, often organised through our outreach planning group. Several of the activities are carried out in conjunction with our neighbouring church, St Machar's Ranfurly.

## **Pastoral Care Group**

A pastoral care group has been formed to be able to establish / extend a visiting ministry to members who are socially isolated or otherwise in need of support.

## **Fellowship**

Some fellowship activities are mentioned in other sections. Other fellowship activities include-

- Refreshments after every morning service.
- The Freeland Ramblers outings on the last Saturday of each month.
- A fellowship group (The Freemachars) for retired men in the church and in the village.
- "Ladies on the 11<sup>th</sup>" monthly fellowship group.

## **"Livestream" Ministry**

Dating from the time of the Covid-19 pandemic the church has continued to offer live transmissions of our Sunday morning worship services and also a simpler midweek evening on-line service. The services can be viewed live or on "catch-up" on YouTube.

## **Links with the community**

Supporting, developing and participating in community activities are very important areas of our church life.

## **Activities include:-**

- A 'coffee and chat' drop in on Thursday mornings.
- Participating in annual Christian Aid Collection
- Provision of church hall letting, at low cost for several local groups
- Provision of (mostly) unrestricted use of the church car park to the community
- Development of a village centre garden display beside our car park
- The Bridge (Bridge of Weir) SCIO was set up by members from Freeland and St Machar's Ranfurly churches in 2011 as a community centre including Post Office, shop and café (and several of the volunteers and trustees remain associated with the churches.

- We have had a mutually supportive relationship with Teen Challenge Strathclyde who operate a Christian drug & alcohol rehabilitation centre nearby. They have participated in occasional services and special events and been able to use our church and halls for functions of their own.
- Providing support for the Renfrewshire Foodbank at the time of our Harvest Thanksgiving service
- Hosting Gryffe Voices community choir in our halls who have contributed at many of our special services (which is also organised by some of our members)

## Financial Giving

In addition to our central Church of Scotland Ministries and Mission allocation the church has contributed substantial sums to the following groups:-

Giving to our "missionary partners"-Lorna Ferguson of OMF Japan; The Church of the Resurrection in Lutsk, Ukraine; Teen Challenge Strathclyde; The Haven (alcohol & drug residential rehabilitation ministry) and Scripture Union Scotland (facilitating attendance at summer camps for children from deprived backgrounds.) Members of the congregation have responded very generously over the last three years to appeals for additional giving to the church in Lutsk, Ukraine in light of the conflict there.

## Risk Assessment

Potential risks faced by the church and the mitigation can be summarised as follows:-

- **Risk of decline in member numbers:** The church is outward looking, and engages well with the community, and in outreach activities as noted above.
- **Risk of financial decline:** The church has a finance committee who monitor finance closely, run periodic giving campaigns and budget accordingly.
- **Risk to children and vulnerable adults:** We follow safeguarding precautions as outlined above.
- **Risk relating to data protection:** We follow national church guidance and the relevant law in this area.
- **Risks relating to property:** Our property convenors generally have background experience in property matters or construction and take care to appoint professional competent contractors where property work is required. Church members may periodically assist with redecoration but are not expected to undertake high risk work.
- **Risks relating to health and safety:** We have a small group engaged in review of this area.

## In Conclusion

We are thankful that we have been able to resume our more usual worship and many of our other activities with the worst effects of the pandemic receded. We are grateful as ever for the small army of volunteers who continue to serve across the various activities mentioned as well as those who give unstintingly of their time in the areas of finance, property and administration. We continue to aspire to our vision statement to be a "caring church, rooted in God's Word, growing in Christ and transforming the community."

In common with the rest of the Church of Scotland we have been caught up in the national readjustment exercise, and have been asked to unite with our neighbouring Church of Scotland (St Machar's Ranfurly Church) in the village. The congregational votes take place this month and if they are positive then this will be the last Trustees Annual Report for Freeland Church of Scotland, Bridge of Weir and a new church –Bridge of Weir Parish Church of Scotland- will come into effect on 1<sup>st</sup> April 2025.



**Freeland Church of Scotland, Bridge of Weir**  
**Scottish Charity No. SC002293**  
**Congregation Number: 140741**  
**Year Ended 31 December 2024**

## **Financial Review**

The Financial Statements of the charity for the year ended 31 December 2024 have been prepared in accordance with the accounting policies set out in the notes 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 from 1 January 2019.

## **Financial Review for the Year**

The Church's principal source of income is from weekly offerings via bank standing orders, free will and open plate offerings, and the resulting tax recovery from Gift Aid. Despite the lockdown and slow recovery to normality there has been little change in the level of free will and bank offerings compared to the prior year. We thank all members for their continuing financial support.

Open plate 2024 donations have decreased to £3,087 compared to 2023 (£4,635). Offerings overall decreased by 4.28% to £102,155. Gift Aid tax recovery also slightly down at £22,261. Total income from Organisations using the halls increased last year to £4541, back to pre-covid levels.

Total expenditure was down on last year's figure but expenditure was slightly more than the income.

## **Ukraine**

The Resurrection Church in Lutsk, Ukraine has been one of our Missionary Partners for nearly 20 years and a few of our members have been out to visit Pastor Victor and the church. We have continued to send money to aid God's work and some of the money has been used for children to attend a Christian Summer Camp along with feeding many who attend the church as well as housebound people. Pastor Victor sends emails, videos and pictures keeping us informed of what is happening. In 2024 an amount of £4,100 was sent along with £1,000 Session's missionary partner to the church in Lutsk.

## **Church Union**

A gift of £2,000 from the British Legion was given to the churches for a new sign for the proposed union between St Machar's Ranfurly and Freeland Church the vote takes place on 23 February 2025.

## **Investment Policy and Performance**

The charity's endowment funds are invested in The Church of Scotland Investors Trust Deposits and Income Fund. Investment objectives are to protect capital and maximise income. The value of the investments fluctuates with stock market rises and falls, and the investments are stated at market value in the accounts. At 31 December 2021 the valuation was £82,580, 2022 figure of £69,675 was very disappointing, with a reduction of £12,704. At 31<sup>st</sup> December 2023 the figure has increased to £72,522 and with a slight increase on 31<sup>st</sup>



December 2024 of £73,814. This increase on revaluation is included in the Statement of Financial Activities on page 12. The investments paid dividends during the year of £3,970.

### **Investment Policy and Performance Cont'd .....**

The cash resources of the charity reflecting the balances on general and designated funds are currently held in bank accounts. The Trustees' policy has been to ensure operating funds are covered by the FSCS protection guarantees, giving the maximum protection for capital..

### **Reserves Policy**

The Trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves in general fund of several months' general expenditure, and at the year-end held £50,243 representing 4 months' expenditure, a decrease from 5 months' (£56,583) held at the end of 2023. Designated funds have been created to provide for future foreseeable as well as unexpected costs in relation to fabric, heating, organ and other purposes as detailed in notes 13 and 15. This policy is intended to reduce the need for major fundraising or charges on the general fund at the time costs arise. £107,669 was held in designated funds at the year end, including the designated asset reserve equalling the cost of the purchase of the car park of £15,000 as described in note 15.

## Statement of Trustees' Responsibilities

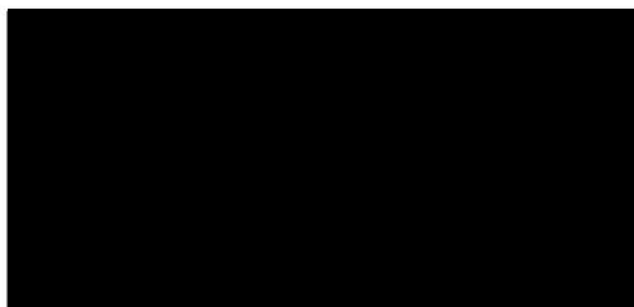
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

Approved by the Trustees and signed on their behalf:-



Date ..... 23/2/25

## Independent Examiner's Report to the Trustees of Freeland Church of Scotland Bridge of Weir

### I report on the accounts of the charity for the year ending 31st December 2024

#### 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 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. An examination includes a review of the accounting records held by the charity and a comparison of the accounts presented with those records. I also include consideration of any unusual items or disclosures in the accounts, and seek 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 Regulations 8 of the 2006 Account 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.



**Professional Qualification :** Member of the Institute of Chartered Accountants in England & Wales

**Address :**



**Date :** 31 March 2025



Statement of Financial Activities		Unrestricted Funds						
Year ended 31 December 2024		General Funds 2024	Designated Funds 2024	Total Unrestricted Funds	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Income and Endowments from:								
	Note							
Donations and Legacies	1	£124,974.75	£2,102.40	£127,077.15	£5,299.51	£0.00	£132,376.66	£137,916.03
Other Trading Activities	2	£4,540.72	£0.00	£4,540.72	£0.00	£0.00	£4,540.72	£3,998.73
Investment Income	3	£1,681.69	£3,898.80	£5,580.49	£0.00	£0.00	£5,580.49	£4,313.47
Other	4	£0.00	£1,597.81	£1,597.81	£0.00	£0.00	£1,597.81	£1,121.25
<b>Total Income</b>		<b>£131,197.16</b>	<b>£7,599.01</b>	<b>£138,796.17</b>	<b>£5,299.51</b>	<b>£0.00</b>	<b>£144,095.68</b>	<b>£147,349.48</b>
Expenditure on:								
Raising Funds	5	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Charitable Activities		£134,037.40	£1,263.97	£135,301.37	£4,279.46	£0.00	£139,580.83	£153,524.49
Other		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Expenditure</b>		<b>£134,037.40</b>	<b>£1,263.97</b>	<b>£135,301.37</b>	<b>£4,279.46</b>	<b>£0.00</b>	<b>£139,580.83</b>	<b>£153,524.49</b>
<b>Net Income/Expenditure before Gains and Losses on Investments</b>		<b>-£2,840.24</b>	<b>£6,335.04</b>	<b>£3,494.80</b>	<b>£1,020.05</b>	<b>£0.00</b>	<b>£4,514.85</b>	<b>-£6,175.01</b>
Gain / Loss on revaluation of Investments						£661.70	£661.70	£2,646.80
<b>Net Income/Expenditure</b>		<b>-£2,840.24</b>	<b>£6,335.04</b>	<b>£3,494.80</b>	<b>£1,020.05</b>	<b>£661.70</b>	<b>£5,176.55</b>	<b>-£3,528.21</b>
Transfers between Funds		-£3,500.00	£3,500.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Net Movement in Funds</b>		<b>-£6,340.24</b>	<b>£9,835.04</b>	<b>£3,494.80</b>	<b>£1,020.05</b>	<b>£661.70</b>	<b>£5,176.55</b>	<b>-£3,528.21</b>
Reconciliation of Funds								
Total Funds Brought Forward		£56,583.43	£97,833.94	£154,417.37	£864.46	£72522.32	£227,804.15	£231,332.86
<b>Total Funds carried forward</b>		<b>£50,243.19</b>	<b>£107,668.98</b>	<b>£157,912.17</b>	<b>£1,884.51</b>	<b>£73,184.02</b>	<b>£232,980.70</b>	<b>£227,804.65</b>

# Balance Sheet at 31st December 2024

		2024	2023
<b>Fixed Assets</b>	<b>Note</b>		
Land and Buildings at cost	8	£15,000.00	£15,000.00
Investments	9	£73,184.02	£72,522.32
		£88,184.02	£87,522.32
<b>Current Assets</b>			
Debtors	10	£4,562.53	£7,189.90
Bank and Cash		£142,629.37	£135,254.57
		£147,191.90	£142,444.47
<b>Creditors</b>			
Falling due within one year	11	£2,395.22	£2,162.64
<b>Net Assets</b>		£232,980.70	£227,804.15
<b>The Funds of the Charity</b>			
Unrestricted funds			
General fund	12	£50,243.19	£56,583.43
Designated funds	12	£92,668.98	£82,833.94
		£142,912.17	£139,417.37
Car Park Reserve	15	£15,000.00	£15,000.00
Total Unrestricted funds		£157,912.17	£154,417.37
Restricted Funds	12	£1,884.51	£864.46
Endowment funds	12	£73,184.02	£72,522.32
<b>Total Charity Funds</b>		£232,980.70	£227,804.15

The accounts were approved by the Congregational Board  
For and on behalf of the Congregational Board

Clerk to Congregational Board

Treasurer

23/2/25

## Statement of Cash flows

Year ending 31st December 2024	Total Funds	
	2024	2023
Net Cash used in operating activities	£1,794.31	-£3,159.02
Cash flows from investing Activities		
Interest and dividends	£5,580.49	£4,313.47
Purchase of Fixed Assets	£0.00	£0.00
Proceeds from Sales of Investments	£0.00	£0.00
Net Cash provided by investing activities	£5,580.49	£4,313.47
Cash flows from financing Activities		
Repayment of Borrowings	£0.00	£0.00
Net cash provided by financing activities	£5,580.49	£4,313.47
Change in cash and cash equivalents in the year	£7,374.80	£1,154.45
Cash and cash equivalents brought forward	£135,254.57	£134,100.12
Cash and Cash equivalents carried forward	£142,629.37	£135,254.57
	£0.00	£0.00



#### 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) effective from 1 January 2019 and 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, unrestricted or endowment 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.

#### Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

#### 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.

All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

#### 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 the proceeds on disposal and the Market Value at the start of the year or cost if purchased during the year.

#### Taxation

Freeland Church Bridge of Weir is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable VAT.

1 Donations	Offerings	£102,154.85	£102,154.85	£102,154.85	£106,716.32
	Tax recovered on Gift aid	£22,260.90	£22,260.90	£22,536.75	
	Contributions from Congregational Organisations	£410.00	£410.00	£410.00	£880.00
	Other	£149.00	£2,102.40	£7,550.91	£7,782.96
2 Income from other trading activities		£124,974.75	£127,077.15	£132,376.66	£137,916.03
3 Investment Income	Use of Premises	£4,540.72	£4,540.72	£4,540.72	£3,998.73
		£4,540.72	£0.00	£0.00	£3,998.73
4 Other income	Bank Interest / Miscellaneous Transactions	£1,681.69	£3,898.80	£5,580.49	£4,313.47
		£1,681.69	£3,898.80	£5,580.49	£4,313.47
Other - Listed Places of Worship Scheme Grant		£0.00	£1,597.81	£0.00	£1,121.25
		£0.00	£1,597.81	£0.00	£1,121.25
		£131,197.16	£7,599.01	£144,095.68	£147,349.48



	Unrestricted Funds						Total	Total
	General Fund	Designated funds	Unrestricted Funds	Restricted funds	Endowment Funds			
	2024	2024	Funds	2024	2024	2024	2024	2023
5 Analysis of Resources Expended								
Ministries and Mission Allocation	£76,749.00		£76,749.00			£76,749.00	£78,923.00	
Presbytery Dues	£2,758.00		£2,758.00			£2,758.00	£3,600.00	
Minister's Travel Expenses	£960.00		£960.00			£960.00	£960.00	
Minister's Telephone	£600.00		£600.00			£600.00	£600.00	
Pulpit Supply	£0.00		£0.00			£0.00	£0.00	
Other salary costs	£16,291.06		£16,291.06			£16,291.06	£16,339.41	
Church Repairs and Maintenance	£7,031.77		£7,031.77			£7,031.77	£9,405.07	
Manse Repairs and Maintenance	£1,193.25		£1,193.25			£1,193.25	£1,438.68	
Council Tax	£3,716.15		£3,716.15			£3,716.15	£3,629.65	
Power	£8,500.03		£8,500.03			£8,500.03	£5,468.82	
Insurance costs	£3,378.19		£3,378.19			£3,378.19	£3,119.78	
Sunday School Expenditure	£126.00		£126.00			£126.00	£135.00	
Youth Council Expenditure	£0.00		£0.00			£0.00	£0.00	
Session Expenditure	£1,386.97		£1,386.97			£1,386.97	£1,602.31	
Session Chosen Charities	£6,000.00		£6,000.00			£6,000.00	£6,000.00	
Religious Material	£100.00		£100.00			£100.00	£179.39	
Stationery,Postage Equip Main & Advertising	£1,250.01		£1,250.01			£1,250.01	£1,336.83	
Other Administrative Expenditure	£875.34		£875.34			£875.34	£547.50	
Printed Material Freeland News	£1,038.25		£1,038.25			£1,038.25	£1,011.05	
Church telephone	£485.90		£485.90			£485.90	£465.77	
Sundry items	£0.00		£0.00			£0.00	£5.98	
Independent Examiner	£600.00		£600.00			£600.00	£1,200.00	
Copyright Payments	£369.00		£369.00			£369.00	£356.00	
Flower Expenditure	£44.00		£44.00			£44.00	£60.00	
Piano Maintenance and Tuning	£210.00		£210.00			£210.00	£195.00	
Organ Tuning and Maintenance	£190.00		£190.00			£190.00	£620.00	
Equipment Reserve	£0.00	£963.97	£963.97			£963.97	£580.09	
Fabric Reserve	£0.00	£0.00	£0.00			£0.00	£0.00	
Livestreaming Fund	£184.48	£0.00	£184.48			£184.48	£2,423.71	
BOW Parish Church Sign British Legion	£0.00	£0.00	£0.00			£0.00	£0.00	
Organ Fund	£0.00	£0.00	£0.00			£0.00	£178.00	
Benevolent Fund	£0.00	£100.00	£100.00			£100.00	£200.00	
Mechie Gift Fund	£0.00	£0.00	£0.00	£0.00		£0.00	£0.00	
WRT YOUTH	£0.00	£200.00	£200.00	£0.00		£200.00	£500.00	
Car Park Fund	£0.00	£0.00	£0.00	£0.00		£0.00	£3,628.80	
Charity Fund	£0.00	£0.00	£0.00	£4,279.46		£4,279.46	£8,993.15	
14	£134,037.40	£1,263.97	£135,301.37	£4,279.46	£0.00	£139,580.83	£153,702.99	

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.

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

Previous Year figures - year to 31 December 2023

Unrestricted Funds							
General Fund	Designated funds	Total Unrestricted Funds	Restricted funds	Endowment Funds	Total	Total	
2023	2023		2023	2023	2023	2022	
1A Donations							
Offerings		£106,716.32			£106,716.32	£109,127.81	
Tax recovered on Gift aid		£22,536.75			£22,536.75	£24,656.78	
Contributions from Congregational Organisations	£0.00				£0.00	£0.00	
Other	£880.00	£880.00			£880.00	£777.82	
	£119.25	£178.00	£297.25	£7,485.71	£7,782.96	£17,771.40	
	£130,252.32	£178.00	£130,430.32	£7,485.71	£0.00	£137,916.03	£152,333.81
2A Income from other Trading activities							
Use of Premises							
	£3,998.73	£0.00	£3,998.73		£3,998.73	£3,088.70	
	£3,998.73	£0.00	£3,998.73	£0.00	£0.00	£3,998.73	£3,088.70
3A Investment Income							
Bank Interest / Miscellaneous Transactions							
	£1,064.47	£3,249.00	£4,313.47		£4,313.47	£1,528.53	
	£1,064.47	£3,249.00	£4,313.47	£0.00	£0.00	£4,313.47	£1,528.53
4A Other income							
Other - Furlough Grant							
	£0.00	£1,121.25	£1,121.25	£0.00	£0.00	£1,121.25	£0.00
	£0.00	£1,121.25	£1,121.25	£0.00	£0.00	£1,121.25	£0.00
	£135,315.52	£4,548.25	£139,863.77	£7,485.71	£0.00	£147,349.48	£156,951.04

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

Previous Year figures - year to 31 December 2023

5A	Analysis of Resources Expended	Unrestricted Funds					
		General Fund	Designated funds	Total Unrestricted Funds	Restricted funds	Endowment Funds	Total
		2023	2023		2023	2023	2022
	Ministries and Mission Allocation	£78,923.00		£78,923.00		£78,923.00	£81,665.00
	Presbytery Dues	£3,600.00		£3,600.00		£3,600.00	£958.40
	Minister's Travel Expenses	£960.00		£960.00		£960.00	£960.00
	Minister's Telephone	£600.00		£600.00		£600.00	£600.00
	Religious Material	£179.39		£179.39		£179.39	£0.00
	Other salary costs	£16,339.41		£16,339.41		£16,339.41	£14,786.00
	Church Repairs and Maintenance	£9,405.07		£9,405.07		£9,405.07	£6,768.36
	Manse Repairs and Maintenance	£1,438.68		£1,438.68		£1,438.68	£3,172.63
	Council Tax	£3,629.65		£3,629.65		£3,629.65	£3,439.71
	Power	£5,468.82		£5,468.82		£5,468.82	£3,818.06
	Insurance costs	£3,119.78		£3,119.78		£3,119.78	£2,905.27
	Sunday School Expenditure	£135.00		£135.00		£135.00	£446.92
	Session Expenditure	£1,602.31		£1,602.31		£1,602.31	£162.36
	Session Charities	£6,000.00		£6,000.00		£6,000.00	£5,944.30
	Stationery, Postage, Equip maint and advertising	£1,336.83		£1,336.83		£1,336.83	£1,592.88
	Other Administration Expenditure	£547.50		£547.50		£547.50	£811.79
	Purchasing printed material	£1,011.05		£1,011.05		£1,011.05	£737.11
	Church Telephone	£465.77		£465.77		£465.77	£419.10
	Independent Examiner	£1,200.00		£1,200.00		£1,200.00	£4,269.94
	Sundry Payments	£5.98		£5.98		£5.98	£370.37
	Copyright Payments	£356.00		£356.00		£356.00	£200.00
	Flower Expenditure	£60.00		£60.00		£60.00	£180.00
	Piano Maintenance and Tuning	£195.00		£195.00		£195.00	£160.00
	Organ Tuning and Maintenance	£620.00		£620.00		£620.00	£0.00
	Equipment Reserve	£0.00	£580.09	£580.09		£580.09	£100.03
	Fabric Reserve	£0.00	£0.00	£0.00		£0.00	£11,646.93
	Anonymous Gift to Session for Youth work	£0.00		£0.00		£0.00	£0.00
	Livestreaming Fund	£2,423.71		£2,423.71		£2,423.71	£468.96
	WRYT Youth	£0.00	£500.00	£500.00		£500.00	£139.68
	Organ Fund	£0.00	£0.00	£178.00		£178.00	£0.00
	Benevolent fund	£0.00	£200.00	£200.00		£200.00	£1,000.00
	Mechie Gift Fund	£0.00	£0.00	£0.00		£0.00	£0.00
	Car Park Fund	£0.00	£3,628.80	£3,628.80		£3,628.80	£0.00
	Charity Fund	£0.00	£0.00	£0.00	£8,993.15	£8,993.15	£12,442.80
		£139,622.95	£4,908.89	£144,709.88	£8,993.15	£0.00	£153,702.99
							£160,166.60

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.

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

6 Staff Costs and Numbers
Salaries and Wages
Social Security Costs
Total

2024	2023
£16,291.06	£16,339.41
£0.00	£0.00
£16,291.06	£16,339.41

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

Secretarial
Organist
Janitor
Cleaner
Church Officer

2024	2023
1	1
1	1
1	1
1	1
1	1
5	5

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 5th and subsequent years of service is £38,884

7 Trustee Remuneration and Related Party Transactions

During the year 1 Trustee [REDACTED] received reimbursement of expenses incurred totalling £5,276. In addition one other Trustee [REDACTED] who is a member of the Kirk Session, received £2,471 for her services during the year.

Related Party Transactions

There were none during the year.

During the year a total of £53,142 was donated to the congregation by trustees (2023: £58,198)



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

8 Tangible Fixed Assets		
Cost	Land and Buildings	Total
At 1st January 2024	£15,000.00	£15,000.00
Additions	£0.00	£0.00
Disposals	£0.00	£0.00
At 31st December 2024	£15,000.00	£15,000.00
Accumulated depreciation		
At 1st January 2024	£0.00	£0.00
Charge for Year	£0.00	£0.00
Eliminated on disposal	£0.00	£0.00
At 31st December 2024	£0.00	£0.00
Net Book Value		
At 31st December 2024	£15,000.00	£15,000.00
At 31st December 2023	£15,000.00	£15,000.00
9 Investments		
Market Value at 31st December 2023	2024	2023
Unrealised Loss/Gain on Investments	£72,522.32	£69,875.52
Market Value as at 31st December 2024	£661.70	£2,646.80
	£73,184.02	£72,522.32
Investments at Cost	£54,393.15	£54,393.15

The following investments are held  
6617 Units in the Church of Scotland Investors Trust - Income Fund

	2024	2023
10 Debtors		
Gift Aid Tax Refund due	£3,792.10	£6,456.03
Other	£770.43	£733.87
	£4,562.53	£7,189.90

	2024	2023
11 Creditors		
Accruals	£2,395.22	£2,162.64
	£2,395.22	£2,162.64

12 Analysis of Net assets between Funds

	Unrestricted Funds				
	General	Designated	Total	Restricted	Endowment
Fixed Assets					
Tangible Fixed Assets-Car Park		£15,000.00	£15,000.00	£0.00	£15,000.00
Investments					£73,184.02
Current Assets	£52,638.41	£92,668.98	£145,307.39	£1,884.51	£73,184.02
Current Liabilities	£2,395.22		£2,395.22		£147,191.90
Net assets at 31st December 2024	£50,243.19	£107,668.98	£157,912.17	£1,884.51	£73,184.02
					£232,980.70

13 Movement in funds

	Note	At 1st January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2024
Endowment Funds						
Mrs. A Holmes Bequest for Sunday School Memorial		£690.48	£6.30			£696.78
William Barron's Legacy for Benevolent Fund		£43.84	£0.40			£44.24
Miss E.K.Holmes Bequest for Primary Sunday School		£295.92	£2.70			£298.62
W.P.Mitchell Bequest - Interest for the Organ fund		£219.20	£2.00			£221.20
Miss E.F.McDonald - Interest for Organ fund		£109.60	£1.00			£110.60
Miss E.K.Cruikshanks bequest and an anonymous gift		£274.00	£2.50			£276.50
Helen McFarlane Bequest - Interest to be used at		£5,184.06	£47.32			£5,231.38
Babs McLaren Bequest - Interest to be used at the		£2,838.64	£25.90			£2,864.54
Douglas Smith Bequest - Interest for Fabric Reserve		£1,465.69	£13.39			£1,479.08
WUP Lawson - Interest for Fabric Reserve		£1,369.08	£12.49			£1,381.57
Helen Miller Bequest - Interest for Fabric reserve		£39,704.84	£362.42			£40,067.26
Anonymous Gifts - Interest for Fabric Reserve Fund		£6,293.98	£57.19			£6,351.17
Mrs. D.Waters - Interest for Fabric Reserve		£342.27	£3.12			£345.39
Anonymous Gifts - Interest for Fabric Reserve Fund		£13,690.72	£124.97			£13,815.69
Total Endowment Funds		£72,522.32	£661.70	£0.00	£0.00	£73,184.02
Restricted funds						
Charity funds		£864.46	£5,299.51	£4,279.46	£0.00	£1,884.51
Total Restricted funds		£864.46	£5,299.51	£4,279.46	£0.00	£1,884.51

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

Movement in funds (cont)	Note	At 1st	Incoming	Outgoing	Transfers	At 31st
		January 2024	Resources	Resources		December 2024
Unrestricted funds						
General Fund		£56,583.43	£131,197.16	£134,037.40	-£3,500.00	£50,243.19
Designated						
Equipment Reserve		£319.88	£100.00	£963.97	£1,200.00	£655.91
Organ Reserve fund		£7,337.30	£18.00	£0.00		£7,355.30
Fabric Reserve Fund		£38,277.42	£5,039.41			£43,316.83
WRYT Refund		£2,603.88	£0.00	£200.00		£2,403.88
McFarlane Bequest Interest Fund		£5,331.42	£439.20	£0.00		£5,770.62
Anonymous Gift to Session for Youth work		£1,472.60	£0.00	£0.00		£1,472.60
Benevolent fund		£4,950.43	£2.40	£100.00		£4,852.83
Mechie Gift Fund		£552.12	£0.00	£0.00		£552.12
BOW Parish Church sign from British legion						
Car Park Fund		£0.00	£2,000.00	£0.00		£2,000.00
Livestreaming Fund		£1,297.66	£0.00	£0.00		£1,297.66
		£105.78	£0.00	£0.00		£105.78
Heating System Reserve		£20,585.45	£0.00	£0.00	£2,300.00	£22,885.45
Car Park Reserve		£15,000.00	£0.00	£0.00		£15,000.00
Total Designated funds		£97,833.94	£7,599.01	£1,263.97	£3,500.00	£107,668.98
Total Unrestricted funds		£154,417.37	£138,796.17	£135,301.37	£0.00	£157,912.17
Total Funds		£227,804.15	£144,757.38	£139,580.83	£0.00	£232,980.70
Movement in year						£5,176.55



13 A Movement in Funds Previous year to 31/12/2023

	At 1st January 2023	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2023
<b>Endowment Funds</b>					
Mrs. A Holmes Bequest for Sunday School Memorial Prizes	£665.28	£25.20			£690.48
William Barron's Legacy for Benevolent Fund	£42.24	£1.60			£43.84
Miss E.K. Holmes Bequest for Primary Sunday School	£285.12	£11			£295.92
Miss E.K. Cruickshanks bequest and an anonymous gift of £50 for the Fabric Fund	£264	£10			£274.00
W.P. Mitchell Bequest - Interest for the Organ fund	£211.20	£8.00			£219.20
Miss E.F. McDonald - Interest for Organ fund	£105.60	£4.00			£109.60
Anonymous Gifts - Interest for Fabric Reserve Fund	£6,064.28	£229.70			£6,293.98
Douglas Smith Bequest - Interest for Fabric Reserve	£1,412.20	£53.49			£1,465.69
WUP Lawson - Interest for Fabric Reserve	£1,319.11	£49.97			£1,369.08
Helen Miller Bequest - Interest for Fabric reserve	£38,255.75	£1,449.09			£39,704.84
Helen McFarlane Bequest - Interest to be used at Session's discretion	£4,994.86	£189.20			£5,184.06
Babs McLaren Bequest - Interest to be used at the Session's discretion	£2,735.04	£103.60			£2,838.64
Mrs. D. Waters - Interest for Fabric Reserve	£329.78	£12.49			£342.27
Anonymous Gifts - Interest for Fabric Reserve Fund	£13,191.06	£499.66			£13,690.72
<b>Total Endowment Funds</b>	£69,875.52	£2,646.80	£0.00	£0.00	£72,522.32
<b>Restricted funds</b>					
Charity funds	£2,371.90	£7,485.71	£8,993.15	£0.00	£864.46
<b>Total Restricted funds</b>	£2,371.90	£7,485.71	£8,993.15	£0.00	£864.46

Movement in Funds Previous year to 31/12/2023 (cont)

	At 1st January 2023	Incoming Resources	Outgoing Resources	Transfers	At 31st December 2023
Unrestricted funds					
General Fund	£63,890.86	£135,315.52	£139,622.95	-£3,000.00	£56,583.43
Designated					
Equipment Reserve	-£100.03	£0.00	£580.09	£1,000.00	£319.88
Organ Reserve fund	£7,322.30	£15.00	£0.00		£7,337.30
Fabric Reserve Fund	£34,288.17	£3,989.25	£0.00		£38,277.42
Choir Fund	£3,083.88	£20.00	£500.00		£2,603.88
McFarlane Bequest Interest Fund	£4,965.42	£366.00	£0.00		£5,331.42
Anonymous Gift to Session for Youth work	£1,472.60	£0.00	£0.00		£1,472.60
Benevolent fund	£5,148.43	£2.00	£200.00		£4,950.43
Mechie Gift Fund	£552.12	£0.00	£0.00		£552.12
Mens Fellowship	£0.00	£0.00	£0.00		£0.00
Car Park Fund	£4,770.46	£156.00	£3,628.80		£1,297.66
Session Discretionary Fund	£105.78	£0.00	£0.00		£105.78
Heating System Reserve	£18,585.45	£0.00	£0.00	£2,000.00	£20,585.45
Car Park Reserve	£15,000.00	£0.00	£0.00		£15,000.00
Total Designated funds	£95,194.58	£4,548.25	£4,908.89	£3,000.00	£97,833.94
Total Unrestricted funds	£159,085.44	£139,863.77	£144,531.84	£0.00	£154,417.37
Total Funds	£231,332.86	£149,996.28	£153,524.99	£0.00	£227,804.15

Purposes of Endowment Funds

The purpose of each fund is included in the above narrative

Purposes of Restricted Funds

Charity funds are those funds raised during the year for specific charities and at the end of the year have not yet been disbursed

Purposes of Designated Funds

The Equipment reserve is a fund set up to allow certain larger approved items of equipment to be purchased without recourse to the General Fund or specific fundraising.

The Organ Reserve Fund has been set up to allow sums to be put aside to allow repairs to be carried out without major fundraising .

The Fabric Reserve Fund is credited with the interest from the various endowment funds As part of the review of Designated Funds the Fabric Reserve is added to, based on information about project costs given by the Fabric Convenor.

During 2011 an anonymous donation of £2,500 was gifted to Freeland for the Session to use for Youth Work. Some of this has been utilised and the balance is £1,472.60 at 31/12/2024.

The Benevolent fund is under the sole control of the minister.

The Mechie gift fund was created by the donations from the sons of the Late Dr.A.M.Mechie. They specified what the funds were to be spent on. The remaining balance is allocated between these categories of expenditure.

The Heating System reserve evolved from the Boiler provision which was set up to allow replacement, maintenance and upgrading of the Heating System without recourse to fundraising.

In November a gift of £2,000 from British Legion for a new sign to be used for BOW Parish Church was received.

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

14 Collections for Third Parties

Christmas Service 2021 : Salvation Army  
British Legion 2024/0 Murnane 2023/88 Kilt walk 2022  
Lutsk Church Ukraine  
Haven  
NESSL Syria & Lebanon Christmas collection  
Rentfrewshire Foodbank

	2024	2023	2022	2021
£	32.00	£ 540.40	£ 6.00	£ 556.63
£	5,153.55	£ 6,705.96	£ 14,655.30	
£	127.46	£ 219.35	£ 45.00	
£	386.50			
£		£ 20.00	£ 8.40	
£	5,699.51	£ 7,485.71	£14,814.70	£ 556.63

Disbursed thus:-

Christmas Service 2021 : Salvation Army Received January  
Lutsk Church Ukraine  
Bank Charges on International Payment  
BB Kilt Walk  
The Haven  
British Legion  
foodbank  
Salvation Army homeless

£	4,100.00	£ 8,180.00	£ 6.00	
		£ 12,165.00		
		£ 140.00		
		£ 100.00		
£	127.46	£ 264.35		
£	32.00		£ 31.80	
£	20.00	£ 540.40		
		£ 8.40		
			£	556.63
£	4,279.46	£ 8,993.15	£ 12,442.80	£ 556.63

The normal annual donation of £1,000 to Lutsk Church was also made from the Session Charity budget in the General Fund.

15 Car Park Reserve and Car Park Fund

In 2008 Freeland Church purchased part of the Car Park opposite the church on Bridge of Weir Main Street. In 2009 an appeal was launched and thanks to the generosity of the donors the purchase price of our bit of the Car Park was more than covered and thus as an accounting convention we require to show the Asset at value and have a Reserve equal and opposite to the cost.

The balance on the Car Park Fund, at 31/12/2023, £1,297.66 this was due to maintenance on the driveway of the car park cost £3,628.80. There were no maintenance costs up to 31/12/24 so £1,297.66 remains. Any sums raised in the future will be utilised to improve and maintain the car park



16 Reconciliation of net movement in funds to net cash from operating activities

	2024	2023
Net Movement in funds	£5,176.55	-£3,528.71
Add back depreciation Charge	£0.00	£0.00
Deduct interest income	-£5,580.49	-£4,313.47
Deduct gains/ add back losses on investments	-£661.70	-£2,646.80
Decrease/(increase) in debtors	£2,627.37	£5,698.04
Increase (decrease) in creditors	£232.58	£1,631.92
Net Cash used in operating activities	<u>£1,794.31</u>	<u>-£3,159.02</u>
	£1,794.31	-£3,159.02

17 Volunteers

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

 Freeland Church Congregational Treasurer 10/02/2024