

Erskine United Free Church

Scotland · Charity number SC002492

Details

Status	Active
Legal form	Unincorporated association
Part of	United Free Church Of Scotland General Council (SC008167)
Registered	1975-09-22
Register	View on the OSCR register

Contact

Address
18 Kinloch Street
Carnoustie
Angus
DD7 7EF

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: We are a congregation of the United Free Church of Scotland, we offer regular public worship and seek to live out the Christian Gospel in our local community and beyond.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Angus
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£42,686	£46,991	-	2
2023-12-31	£26,526	£19,707	-	2
2022-12-31	£29,808	£30,865	-	1
2021-12-31	£28,468	£42,110	-	2
2020-12-31	£27,371	£33,976	-	2

Erskine United Free Church

Scotland - Charity number SC002492

Accounts

**ERSKINE UNITED FREE CHURCH OF SCOTLAND
CARNOUSTIE**

Scottish Charity No. *SCO 02492*

A Congregation of the United Free Church of Scotland,

Congregation Report and Financial Statements

Year ending 31 December 2024

Principal place of worship and of Congregation activities:

18 Kinloch Street, Carnoustie, Angus, DD7 7EF

Congregation Report and Financial Statements

Year ending 31 December 2024

	Page
Contents	1
Trustees, Office Bearers, members of Courts of the Congregation	2
Congregation Report	3/5
Report of the Independent Examiner	6
Statement and Movement of Balances on Congregational Funds	7
Notes to Financial Statements	7
Financial Statements:-	
<i>Receipts and Payments, all Funds</i>	8
<i>Supplement Sheet and notes</i>	9

Office Bearers, Trustees and Members of the Courts of the Congregation
serving during Year ending 31 December 2024

Minister/ Interim Moderator

[REDACTED]

Office Bearers

Session Clerk.
Clerk to Board.
Treasurer.

[REDACTED]

Property Trustees

Minister.
Session Clerk,
Clerk to the Board,
Member of Finance Committee.
(ex Officio)

[REDACTED]

Kirk Session

Minister.
Session Clerk.
Elders:-

[REDACTED]

Congregational Board

Moderator
Clerk.
Elders.

[REDACTED]

Elected Members:-

[REDACTED]

Bankers

Royal Bank of Scotland Dundee Chief Office,
3 High Street, Dundee. DD1 1SX

Independent Examiner

[REDACTED]

Congregation Report year ending 31 December 2024

1. Constitution and Principal Activities of the United Free Church of Scotland

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts it recognises liberty of judgment on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit, and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

2. Responsibilities of the Congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the North (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

3. Responsibilities and Appointment of Office Bearers

All matters affecting the spiritual well being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its **Minister** and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the **Congregational Board/** of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The **Minister** of this Congregation is appointed by the Presbytery of the North, Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the **Congregational Board**. Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. Presbyterianism means the *government of the Church by elders*.

4. Activities and Achievements

This Congregations' main aim is to love and serve the Lord Jesus Christ and as a result of this to love and serve others in our community. Since the appointment of a new Minister this year we have begun focussing our time on three areas. Number one, our worship, We, believe that if our worship is right then our service to others will improve. Secondly, time spent together in the study of God's word will give each of us a clearer understanding of what the Gospel is about and how that effects our lives as individuals and as a Congregation. Thirdly, we believe that Mission Is a Passion for life and so we have focussed on ways of talking and sharing our love and knowledge of the Lord Jesus with people in our community. As a result of this our events are intended to facilitate these aims with Bible Study, as an individual Congregation and also sharing studies with the Baptist Fellowship in the town. Once a week we offer a warm space for our community to share a cup of tea, a chat with someone or a game of dominoes, an opportunity for everyone to make new friends, to help the lonely and to share why we do this. 2024 ended for us on a high when we shared a candlelight carol service with our friends and colleagues of the Baptist Fellowship and the community we live in. We were truly Blessed by good music, a challenging message and the building being almost full to capacity. Looking ahead now to 2025.

5. Financial Statements and Funds

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £250,000, the Financial Statements of this Congregation set out on pages 7 to 9 consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2024 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

Brief summary of financial position for the year together with mention of any significant/ extraordinary item and any significant outstanding income/expenditure which might impact upon the year end financial position as shown by the Statement of Congregation Funds.

6. Accounting Policies

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.
- The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to these Statements.
- The Balances of Congregation Funds represents sums available for the ongoing work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

7. Land and Property

Land and Property consist of **Church, Church Hall** together with fittings and furnishings (including communion, other ecclesiastical articles).

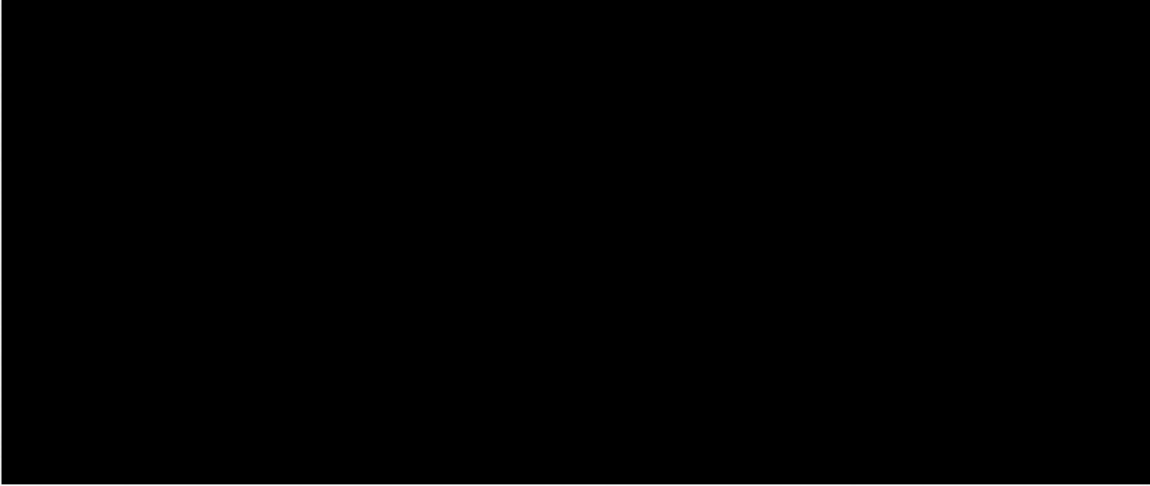
These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment and/or resale. No market value is placed on these Assets.

8. Independent Examiner

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31st December 2024 is on page 6.

9. Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statements were approved by the **Congregational Board** at their meeting on **28th January 2025** and by the Congregation at the Annual General Meeting held on **25th February 2025**. The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are:-



Date 25th February 2025

Independent Examiner's Report to the Trustees and Office Bearers of Erskine United Free Church of Scotland, Carnoustie

I report on the Report and Financial Statements of the Congregation for the year ending 31 December 2024 which are set on pages **3 to 5 and 7 to 10**

Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Finance Statements as required under section 44(1) (c) of the 2005 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 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

Independent Examiners 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:

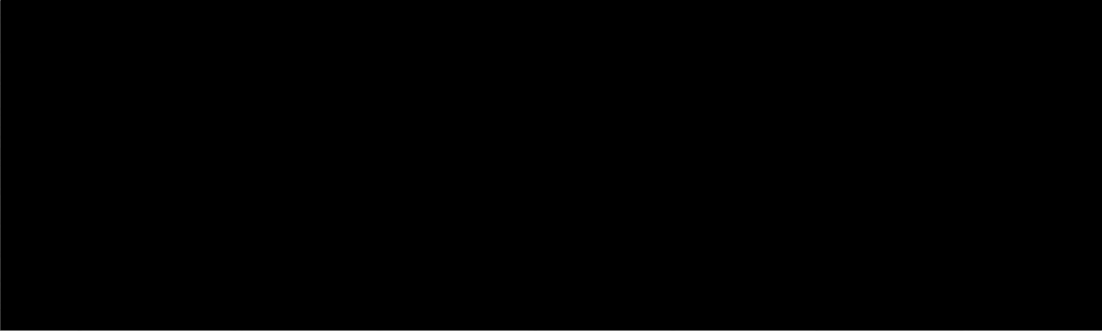

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare report and accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Report and Financial Statements to be reached.

ERSKINE UNITED FREE CHURCH OF SCOTLAND, CARNOUSTIE						
<i>Receipts and Payments Account (for all funds) for the year ending 31 December 2024 (comparative year to 31st December 2023)</i>						
Fund		General	Business	Note	Total	
		Unrestricted	Unrestricted			
		£		Details	2023	
RECEIPTS					Page(s)	£
Offerings	Open	£1,860.50				£1,437.80
	Freewill	£6,370.30				£5,571.95
	Freewill (Gift Aid)	£15,637.20				£14,537.00
	Other Offerings	£8,294.78		9.1		
	Sub Total	£32,162.78				£21,546.75
Donations	Organisations	£135.00		9.2		£800.00
	Other	£8,842.85				£2,060.60
	Sub Total	£8,977.85				£2,860.60
Interest	Business		£784.17			
	Sub Total		£784.17			£521.12
Other	Stedfast / Upper Room	£368.00				£316.55
	Sub Total	£368.00				£316.55
Miscellaneous	OVO Return Payments	£672.68				
	GFWG Calendars	£120.00				
	Sub Total	£792.68				£913.00
Missions	W.H.O. Special Gift Scheme	£265.00				
	Retiring Offering (Harvest)	£120.00				
	Sub Total	£385.00				£889.30
TOTAL RECEIPTS		£42,686.31				£26,526.20
PAYMENTS						
Ministry	Stipend/Salary & NIC	£9,675.76				
	Expenses	£267.60				
	Pulpit Supply	£240.00				£430.80
	Int. Moderator Fee. Exp.	£300.00				
	Sub Total	£10,483.36				£1,429.90
Other Salary	Cleaner	£2,328.00				£2,078.40
	Sub Total	£2,328.00				£2,078.40
Property	Council tax	£1,092.57		9.3		
	Insurance	£1,427.55				£1,400.96
	Heat & Light	£3,584.69				£4,942.48
	Repairs & Upkeep	£1,179.26				£3,188.88
	Equipment, Furnishing	£2,852.27				
	Sub Total	£10,136.34				£9,532.22
Other	Stedfast / Upper Room	£219.74				£436.10
	Office & Publicity	£175.90		9.4		£348.50
	Miscellaneous	£2,923.99		9.5		£274.88
	Sub Total	£3,319.63				£1,059.48
Contributions	Denomination	£3,752.00				£3,775.00
	Presbytery	£90.00				£108.00
	Missions	£585.00		9.6		£1,724.00
	Sub Total	£4,427.00				£5,607.00
Extraordinary	Refurbishments	£16,176.69		9.7		
Missions	Other Charities	£120.00		9.8		
TOTAL PAYMENTS		£46,991.02				£19,707.10
Deficit NET Receipts & Payments		-£4,304.71				
Transfers between funds		£4,500.00				
Net Movement of funds		£195.29				

ERSKINE , UNITED FREE CHURCH OF SCOTLAND, CARNOUSTIE					
Supplementary Sheet and Notes Year Ending 31 December 2024					
Note	Details				
9.1	Knox's Montrose Share of Costs	£8,184.78	9.4	Passion for Life Flyers	£23.00
	Junior Church Funds	£110.00		Telephone/internet	£116.00
				Communion Invitation	£10.90
				Poppy Wreath	£26.00
9.2	Womens' Association Share of W.H.O. Special Gift Scheme	£135.00	9.5	Child Gift Bible	£12.99
	Member Donations	£765.00		Gift flowers for Installation Service	£135.00
	Bank	£1.51		Food for Installation	£360.00
	Funerals	£400.00		Removal Costs	£2,280.00
	Donation for notice board	£1,000.00		Junior Principal Clerk Retiral	£100.00
	Donation from Coutts Family (Relative of former member)	£5,000.00		Funeral Flowers	£30.00
	Smartie Tubes	£69.50		Replacement Key	£6.00
	Donation to cleaner's salary	£336.00			
	Coffee Fund	£1,270.84			
			9.6	G.F.W.G. Calendars	£120.00
9.3	Council Tax	£1,092.57		W.H.O. Gift Scheme	£400.00
	Church Insurance	£1,427.55		Assembly Commissioner Hospitality	£65.00
	OVO Energy (Manse)	£700.00	9.7	Manse Flooring	£3,583.00
	SSE (Church)	£2,884.69		Manse Electrical Work	£2,270.40
	Virgin Media	£532.80		Manse Interior Decoration	£2,232.00
	Cleaner's Supplies	£68.38		Sundries	£43.99
	Roof Check & Repair	£298.08		Manse Plumbing Work	£4,624.80
	Manse Garden	£230.00		Replacement Motor for Garage Door	£444.00
	Garden Waste Bin	£50.00		Replacement Fridge	£258.99
	Speakers	£1,939.00		Cupboard Removal & New Skirting	£47.50
	Worship Lyric Videos	£211.08		Blinds	£298.00
	T.V.	£319.99		Louvre vent for garage	£7.03
	A3 Noticeboard	£112.20		replacement garage window	£31.30
	Church Noticeboard	£270.00		Air Cover for Cooker Hood	£11.98
9.8	R.B.L. Carnoustie Foodbank	£120.00		Lights	£64.72
				Manse Exterior Decoration	£2,184.00
				Bulbs	£44.99
				Entrance Light	£29.99

ERSKINE, UNITED FREE CHURCH OF SCOTLAND CARNOUSTIE								
Statement of Balances and Movement on Congregational Funds for Year ending 31 December 2024								
Fund	Nature of Fund	Balance 01.01.24	Receipts 2024	Payments 2024	Surplus Deficit	Net Fund Transfers	Net change on fund	Balance 31.12.24
		£	£	£	£	£	£	£
General	<i>Unrestricted</i>	£261.20	£42,686.31	£46,991.02	-£4,304.71	£4,500.00	£195.29	£456.49
	Note 1							
Business	<i>Unrestricted</i>	£55,526.67	£784.17	nil	£784.17	-£4,500.00	-£3,715.83	£51,810.84
	Note 2							
Total Congregation Funds		£55,787.87	£43,470.48	£46,991.02	-£3,520.54	nil	-£3,520.54	£52,267.33
Notes to the Financial Statements for the Year ending 31 December 2024								
Nature of Congregation Funds:								
General	<i>Unrestricted</i>	Note 1	Ordinary receipts and payments of the Congregation. Office Bearers may designate unrestricted funds for general reserves or for specified purposes.					
Business	<i>Unrestricted</i>	Note 2	Used as a feeder for the General Fund					
Trust Fund	<i>Unrestricted</i>	Note 3	Held in Church Office for future Congregational requirements					
Governance		Note 4	No governance costs are incurred during the year. Duties relating to governance are provided voluntarily.					
Property		Note 5	Congregation property is held for the use of the Congregation in fulfilling its aims and mission to its members, adherents and the community it serves; not for investment or resale. No market value is placed on these properties.					
Contingent Liabilities		Note 6	Financial Statements present the receipts received and payments made during the year. In the event there are any material outstandings, contingent liabilities and / or commitments these are noted below:- There are no contingent liabilities at the date of this Report and Financial Statement.					
Payments to Trustees		Note 7	No payments have been made to any Trustee for the performance of their duties as Trustees of the Congregation.					
Approval of Congregation Financial Statements for the year ending 31 December 2024								
Minister								
Clerk to the Congregational Board								
Treasurer								
Date	25th February 2024							