

The Church of Scotland

Gladsmuir Parish Church

Statement of Receipt and Payment Accounts

31 December 2024



Congregation No. 030202

Charity No. SC005996



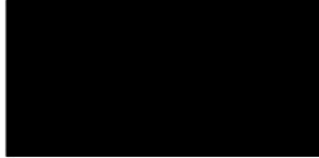
Reference and Administrative Information

Charity Name: Gladsmuir Parish Church

Charity Registration Number: SC005996

Congregation Reference No: 30202

Contact Address:



Trustees at the year end:-



Principal Office-bearers



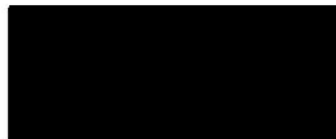
Independent Examiner



Whitelaw Wells Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers

Royal Bank of Scotland,
Haddington Branch
32 Court Street
HADDINGTON
EH41 3NS



Trustees' Annual Report
Year ended at 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets a minimum of four times in a year. All finance and property matters are considered by the full Board with working groups formed as required.

The Kirk Session is responsible for spiritual affairs within the church and meets a minimum of six times a year.

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.

To fulfil these objectives Gladsmuir Parish Church holds regular Sunday worship services as well as several special services throughout the year.

In addition, the Church is deeply involved in village life in both Gladsmuir and Macmerry, with strong connections to the people of our sister congregation in Longniddry.

Achievements and Performance

Gladsmuir Church continued with weekly Sunday morning services at 11am and several special services during the British Summertime months of April to September. The church also held additional acts of worship specific to Good Friday, the winter solstice (a bereavement service) and Christmas Eve. Summer services took as their theme a book entitled *The Word's Out*, written by [REDACTED]. Our Advent and Christmas services this year were, like last year, based around stories inspired by postage stamps.



Trustees' Annual Report (cont.)
Year ended at 31 December 2024

Achievements and Performance (continued)

We continue to produce our four-page worship supplement, The Sunday Focus, each week – a written summary of the latest service. This is issued to more than 30 people, not all of whom are members of Gladsmuir Church. We are blessed with both a Minister and a Lay Pastor and also a dedicated Worship Team, all shared with Longniddry Church, so many different voices contribute to our services during the year.

In March 2024 Gladsmuir Church Guild hosted the World Day of Prayer for Gladsmuir, Longniddry, Gullane and Aberlady Churches.

Along with our friends in Longniddry, we print and distribute Easter and Christmas cards to every home in the village, alerting the local community to the services being held.

Our Remembrance Sunday service is important in the village, featuring in November 2024 the greatly appreciated piping skills of [REDACTED] a second year student from the Preston Lodge High School Pipe Band. A few weeks later the Church was decorated for Christmas and so we held a festive coffee morning with stalls and live music. Many of our neighbours (plus visitors from Longniddry and other villages and towns) came along to enjoy fellowship at which the true message of Christmas was passed on to young and old alike.

As ever the congregation responded magnificently to several campaigns we ran during the year to help others. First was our Lent "Jars of Grace" appeal which, together with Longniddry Church, raised just over £2,000 for "Books, Balls and Bangles", a Church of Scotland supported project for a school in Eastern Himalaya. Our Remembrance service raised £55 for Poppy Scotland. In autumn we contributed many filled shoeboxes of goods plus some monetary donations for the Blythswood charity to send to Ukraine. We donated packs of biscuits to East Lothian Foodbank for Christmas parcels plus children's books to Homestart to give to infants and their parents to encourage family. Festive Coffee Morning raised £1,120 for Roots & Fruits a local food charity. And lastly our collections over Christmas services raised £352 for Bethany Christian Trust's homelessness work in the Lothians and beyond.

Gladsmuir Church supports Christian Aid through its annual "Sing at 6.30" services which have a strong emphasis on music. This involves our church organ, our theatre organ and our piano, along with guest musicians and singers, including this year The Heart & Soul Swing Band. Over five services the congregation (plus many visitors) enjoyed worshipping God in different styles and approaches, which raising £1,359 for Christian Aid. Our sixth and final act of evening worship for the year resulted in donations totalling £474 for the Church of Scotland HIV Programme.

As a result of finding our hospitality to be very popular at "Sing at 6.30", we now extend tea, coffee and biscuits to all our morning services as well.

We have been working as a rapidly evolving "parish grouping" with our sister Church, Longniddry, and our neighbouring church of Cockenzie and Port Seton on mission outreach to the new town being built at Blindwells. We have delivered Easter and Christmas cards to every household and we held events almost every month. These varied from a Remembrance Service to carol singing, craft activities and social drop-ins and have attracted a small number of families from the new town.

Our significant support for the young is the work that our Minister does with our local primary and secondary schools across both Gladsmuir and Longniddry, where he is chaplain (Macmerry Primary School, Longniddry Primary School and Preston Lodge High School).



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Trustees' Annual Report
Year ended at 31 December 2024 (cont)

Achievements and Performance (continued)

In terms of congregational membership, we began 2024 with 145 members. The number of communicants removed from the roll was 18. This means we end the year with 127 members and 3 others who are actively engaged with the Church.

Financial Review

The main sources of unrestricted income are derived from Weekly offerings and Gift Aid. There are only two unrestricted funds in operation; these being the general fund and a designated fabric fund for the maintenance of Church Property.

The Accounts evidence an excess receipts over payments of £6,614, following the receipt of an insurance claim and catching up on gift aid claims. The congregation enjoyed investment income of £2,735 which is the realisation of the strategy to place funds in the Church of Scotland Income Fund to provide an income in future years to help offset the increasing operating costs of Gladsmuir Parish Church.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately twelve months expenditure plus the designated fabric fund. At the year end the Church held unrestricted funds of £74,973, an increase of approximately £7,000 on the position at the end of 2023. This amount of reserves is to cover the contingency allowance in the general fund plus maintaining the fabric fund to cover potential repairs and improvements to our category B listed building.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and
signed on their behalf,



Date

09-Mar-25



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Gladsmuir Parish Church
SC005996

Independent Examiner's Report to the Trustees of Gladsmuir Parish Church

I report on the accounts of the charity for the year ended 31/12/2024 which are set out on pages 7 to 12.

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) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

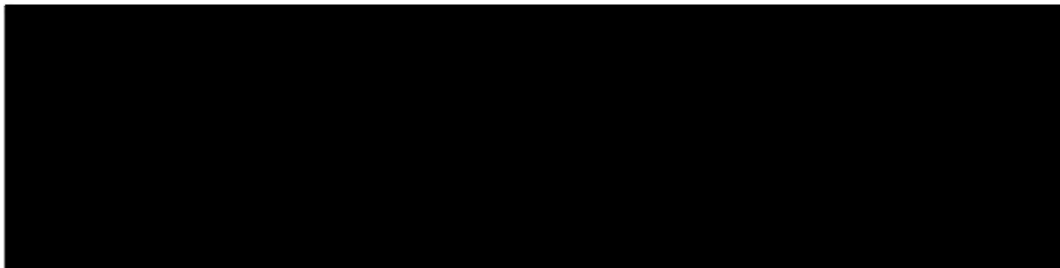
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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

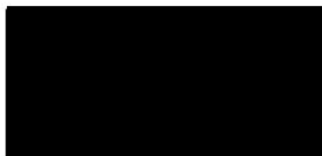
In the course of my examination, no matter has come to my attention

- 1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - a) To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gladsmuir Parish Church
Receipts and Payments Accounts
Year Ended 31 December 2024

RECEIPTS	Notes	Unrestricted Funds 2024	Restricted Funds 2024	2024	2023
Donations	3	£24,989	£0	£24,989	£15,488
Legacies		£0	£0	£0	£5,000
Activities for generating funds		£0	£0	£0	£0
Investment income		£2,735	£0	£2,735	£2,801
		<u>£27,724</u>	<u>£0</u>	<u>£27,724</u>	<u>£23,289</u>
Weddings/funeral donations		£550	£0	£550	£1,250
Receipts from General Trustees of CoS		£19,437	£0	£19,437	£15,128
Sale of investments		£0	£0	£0	£12,768
Other receipts		£6,094	£0	£6,094	£250
Transfer of funds from Church of Scotland Investment Trust		£0	£0	£0	£0
<u>Total Receipts</u>		<u>£53,805</u>	<u>£0</u>	<u>£53,805</u>	<u>£52,685</u>
PAYMENTS					
Costs of generating funds		£163	£0	£163	£163
Charitable activities	4	£45,828	£0	£45,828	£34,475
Governance costs		£1,200	£0	£1,200	£2,400
<u>Total Payments</u>		<u>£47,191</u>	<u>£0</u>	<u>£47,191</u>	<u>£37,038</u>
Excess of receipts over payments for the year before transfers		<u>£6,614</u>	<u>£0</u>	<u>£6,614</u>	<u>£15,647</u>



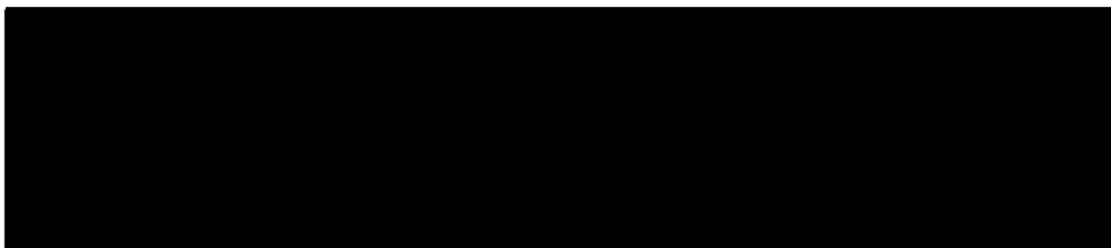
**Gladsmuir Parish Church
Statement of Balances
At 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Bank and Deposit Balances				
Balances brought forward	£17,446	£0	£17,446	£1,799
Movement in year				
Excess of Receipts over Payments	£6,614	£0	£6,614	£15,647
Bank and Deposit balances carried forward	<u>£24,060</u>	<u>£0</u>	<u>£24,060</u>	<u>£17,446</u>
Investments at Market Value with CoS				
Fabric and General Fund	£11,306	£0	£11,306	£11,306
Growth Fund	£0	£0	£0	£0
Income Fund (3,581 units, cost £39,865)	£39,606	£0	£39,606	£39,248
	<u>£74,972</u>	<u>£0</u>	<u>£74,972</u>	<u>£68,000</u>
Liabilities				
Independent examiners fee			<u>£1,440</u>	<u>£1,200</u>

The accounts were approved by the Kirk Session and Congregational Board on

09-Mar-25

For and on behalf of the Kirk Session and Congregational Board



Gladsmuir Parish Church
Notes to the Accounts

Note 1. Trustee Remuneration and Related Party Transactions

Our Church Organists, who are both Elders, [REDACTED] received payments of £1,030 and £1,600 respectively, for their services of playing the organ at Church.

Note 2. Movement in Funds

	As at 1 January 2024	Receipts	Payments	Investment Gain	As at 31 December 2024
Unrestricted Funds					
General Fund	£39,190	£53,805	£47,191	£358	£46,162
Designated fabric fund	£28,810				£28,810
Total	£68,000	£53,805	£47,191	£358	£74,972
Restricted Funds	£0	£0	£0	£0	£0
Endowment Funds	£0	£0	£0	£0	£0
Total Funds	£68,000	£53,805	£47,191	£358	£74,972

Purposes of Designated Funds

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



Gladsmuir Parish Church
Notes to the Accounts

		Unrestricted	Restricted		
		Funds 2024	Funds 2024	2024	2023
Note 3 - Analysis of Donations					
FWO Scheme (non Gift Aid)		£0	£0	£0	£0
Gift Aid Offerings and Donations		£0	£0	£0	£0
Communion envelopes		£10,148	£0	£10,148	£8,497
Ordinary offerings (Open Plate)		£2,476	£0	£2,476	£3,625
Friends of GPC Fundraising		£0	£0	£0	£0
HMRC Gift Aid on Donations		£9,302	£0	£9,302	£0
Other donations (Inc. bequests)		£3,063	£0	£3,063	£3,366
		<u>£24,989</u>	<u>£0</u>	<u>£24,989</u>	<u>£15,488</u>
		Unrestricted	Restricted		
		Funds 2024	Funds 2024	2024	2023
Note 4 - Analysis of Payments					
Costs of generating funds					
Offering envelopes		£163	£0	£163	£163
Charitable activities					
Ministries and Mission	Note 5	£15,127	£0	£15,127	£10,787
Presbytery dues		£529	£0	£529	£233
Minister's travel and expenses		£288	£0	£288	£144
Electricity		£2,418	£0	£2,418	£751
Cleaner's salary		£850	£0	£850	£1,320
ELC Groundcare		£0	£0	£0	£0
Fabric repairs & maintenance		£8,107	£0	£8,107	£8,906
Heating (Inc. servicing)		£4,796	£0	£4,796	£2,106
Insurance		£2,847	£0	£2,847	£2,668
Manse Costs		£2,149	£0	£2,149	£2,562
Strathalmond Road Costs		£0	£0	£0	£0
Messy Church		£0	£0	£0	£0
Organist salary		£2,630	£0	£2,630	£3,400
Organ Tuning		£0	£0	£0	£1,068
Printing, stationery & postage		£0	£0	£0	£0
Pulpit supply		£0	£0	£0	£0
Other expenses		£6,087	£0	£6,087	£530
Donations to other charities		£0	£0	£0	£0
		<u>£45,828</u>	<u>£0</u>	<u>£45,828</u>	<u>£34,475</u>
Governance costs					
Independent examiner's fees		£1,200	£0	£1,200	£2,400
TOTAL		<u>£47,191</u>	<u>£0</u>	<u>£47,191</u>	<u>£37,038</u>

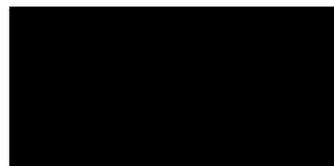
Gladsmuir Parish Church
Notes to the Accounts

Note 5 - Minister's Stipend

All Church of Scotland congregations contribute to the national Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pensions 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) £38,884.

Note 6 - Collections for Third Parties

	2024	2023
Poppy Scotland	£55	£81
Bethany Christian Trust	£352	£184
Grassmarket Community Project	£0	£155
Crossreach	£0	£332
Winter Coat Appeal	£0	£450
Christian Aid	£1,359	£1,676
Kalimpong	£333	£0
Christmas Food Appeal	£40	£0
Roots & Fruit	£1,120	£0
Total	£3,259	£2,878



APPENDIX

Funds Held on behalf of the Congregation of Gladsmuir Parish Church by the Church of Scotland General Trustees

<u>Consolidated Fabric Fund Capital Account No.55</u>	2024	2023
CoS Certificate of Balance Reference No. 550302022		
Credit balances held at 31 December at cost	£0	£0
Market Value of credit balances held at 31 December	£0	£0

<u>Consolidated Fabric Fund Revenue Account No.50</u>	2024	2023
Credit balances held at 31 December	£13,913	£10,798

<u>Consolidated Fabric Fund Capital Account No.56</u>	2024	2023
CoS Certificate of Balance Reference No. 660302026/7		
Credit balances held at 31 December at cost	£58,968	£65,906
Market Value of credit balances held at 31 December	£57,572	£59,988
Credit balances held at 31 December	£0	£0

Total Market Value of Consolidated Fabric Funds 50, 55 and 56	2024	2023
	£71,485	£70,786

