

Broxburn and Uphall Parish Church of Scotland

Scotland · Charity number SC006336

Details

Status	Active
Legal form	Unincorporated association
Registered	1953-05-08
Register	View on the OSCR register

Contact

Address	c/o 16 Erskine Road EH52 6xj
Website	www.strathbrockparish.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: spreading the good news of Jesus Christ in our parish of Broxburn, Uphall and Ecclesmachan. Provides centres of worship to the community and looks at ways to meet the needs of the community, welcoming all to its buildings and events.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£348,321	£163,178	-	1
2024-12-31	£90,441	£92,318	-	1
2023-12-31	£81,871	£80,224	-	1
2022-12-31	£77,970	£76,276	-	2
2021-12-31	£83,141	£80,346	-	2

Broxburn and Uphall Parish Church of Scotland

Scotland - Charity number SC006336

Accounts

The Church of Scotland

Broxburn and Uphall Parish Church of Scotland

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2025
Accrued (SORP Compliant) Accounts**

Congregation No: 010140

Scottish Charity No: SC006336

Broxburn and Uphall Parish Church of Scotland Trustees' Report Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. 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 effective from 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.

In its Mission Statement, Broxburn and Uphall Parish Church of Scotland commits to 'Spreading the Good News of Jesus Christ in our Parish', i.e. within the towns of Broxburn, Uphall and to Ecclesmachan. It provides centres of worship for the community and looks at ways to meet the needs of the community, welcoming all to its buildings and events.

2025 was a year of considerable change. On 1 March 2025 a union between the congregations of Strathbrock Parish Church and Broxburn Parish church took place forming the congregation of Broxburn and Uphall Parish Church of Scotland. The new congregation meet together in either of the church buildings to worship or carry on with the usual activities. Weekly services have been live streamed and are also recorded and available on the web site. Copies are sent to those who requested them and do not have access to these ways of viewing. Services have been held at 9.45am and at 11.00am in either of the church buildings with the opportunity to socialise before or after the services with teas and coffees being offered at some of the services.

Broxburn and Uphall Parish Church continues to develop its mission amongst the community. Church organisations such as the Girls and Boys Brigades met in Uphall South Church Hall.

Broxburn and Uphall Parish Church continues to work together well with its neighbouring churches, holding joint services at times throughout the year and supporting their activities. Much of this is possible through belonging to the local Council of Churches.

There are also close links with the local schools, both primary and secondary. Whilst school services have not been held in St Nicholas for the end of term services a number of the classes have visited the church and close contact through Hanneke has continued. Following the summer break Light Club continued at Uphall Primary supported by members of the 2 churches in Broxburn and Uphall. The minister has also attended assemblies at the local primary schools.

Through our church buildings in Broxburn and Uphall we aim to be a Christian witness to those in the local communities.

Broxburn and Uphall parish Church communicates well with its members and with the wider local community through weekly Intimations sheets, website and Facebook page.

**Broxburn and Uphall Parish Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2025**

Achievements and Performance

Worship

The early morning intergenerational service takes place each Sunday alternating monthly between St Nicholas Church and Broxburn Church. These services are held at 9.45am and are led by members from Broxburn and Uphall Parish Church and Uphall South. It has been encouraging seeing new families and individuals attending these services. The traditional service is held at 11.00am again alternating each month between the 2 buildings in Broxburn and Uphall.

Communion is shared on the first Sunday of the month at each of the services. A Dedication service was held for the Guild in September in Broxburn church. Dedication services were also held respectively for the GB's & BB's during the time of one of their evening meetings. We shared worship with other local congregations through the Council of Churches at Christmas and Easter. A joint Harvest Thanksgiving service was also held with Uphall South Parish Church.

Regular services in the local nursing homes have taken place supported by members of the congregation. A remembrance service in November was held in both St Nicholas church and Broxburn Church and the youth organisations took part in the Remembrance Day parade. There are several church organisations which provide fellowship and reach out to the community. The Guild meet twice a month and provide a wide range of speakers: the group also enjoy fellowship over meals together at times during the year. They support the Guild projects, inviting speakers and donating to the Guild causes. The meetings are held at the Open Door in Uphall. House groups, for prayer and study, also provide fellowship together. 3 House groups met in the homes of members of the congregation. Pastoral care is an important part of the life of our congregation, including the flower ministry and a team of visitors who do house visits. Cards are sent on anniversaries of bereavement and times of illness. Many church members have strong links with the community, being members of the Community Council and Community Centre Management Group.

Schools and Young People

There are strong links with the local primary and secondary schools and also the BUSY project for young people. BUSY appointed a new youth worker in November 2025. During the year of 2025 the congregation provided a booklet titled, 'It's your move' to all the primary schools in this area. These booklets were well received by staff and pupils.

North Merchiston Fund

In February 2025 both Strathbrock and Broxburn church received a grant of £1850 each from Edinburgh and West Lothian Presbytery from the North Merchiston Fund. The funds were restricted in their use. The funds had not been utilised prior to the union, however, since the union £3450 has been used for mission and outreach to young people in the local community. The remaining £250 will be used in 2026 for this purpose.

**Broxburn and Uphall Parish Church of Scotland
Trustees' Report (cont.)
Year ended 31 December 2025**

Stewardship

Annually Broxburn and Uphall Parish Church begin the year encouraging the giving of time, talent and money, through the work of the Hospitality and Fundraising Group. This group exists to encourage the congregation to participate in a variety of events with emphasis either on social gathering or on fundraising. The group arranges monthly Coffee mornings, 2 High tea afternoons in the year and an annual Christmas Fayre held in Broxburn Church Hall. These events allowed the congregation and community to come together. The group will continue to look at other opportunities to bring the congregation and communities of Broxburn and Uphall together.

Over the course of the year, further discussions with members of the congregation have taken place asking them to consider moving to standing order for their regular offerings. This has resulted in a further increase in individuals giving this way. This has brought benefits in providing a more stable income base, and in reducing the time spent on the weekly free will offering count. The congregation's stewardship focus this year has been on the use of the two church buildings in Uphall and Broxburn following the union. Sadly, St Machan Church in Ecclesmachan has been placed on the market and whilst there has been a number of viewings the property is still for sale.

Thank You

The activities described in this annual report were the result of a great deal of time and effort on the part of those who planned and organised, and its success depended on the willingness of many to support and participate. The church is deeply grateful to all office bearers, members and supporters for their commitment to the continuing work of the local, and wider, church.

Financial Review

Overall, the financial position for Broxburn and Uphall Parish Church represented in these accounts shows a surplus of £189,847 for the year 2025. This is primarily due to the transfer of funds held by Broxburn when the union took place. Funds are also held in the Growth Fund with The Church of Scotland Investors Trust market value at 31.12.25 was £49,315.

Alongside this surplus, funds are held on behalf of Broxburn and Uphall Parish Church by the Church of Scotland General Trustees (Consolidated Fabric Fund) being amounts of £95.18 held in the revenue account and £117,413.552 held in the Capital account (Individually invested in the Growth Fund, Income Fund and Deposit Fund.).

In this the first year of the union the church's total income for the year was £352,890 after deducting balances transferred from Broxburn actual income is £155,068

The main source of income for the congregation was regular giving by church members through standing orders, weekly freewill offering envelopes and other voluntary donations. In 2025 this income totaled £105,200.

This year's income included £20,836 of tax recovered through Gift Aid.

The sum of £29,146 was transferred in from funds held on our behalf by the Church of Scotland General Trustees.

As previously mentioned, a number of events planned and organised by the Social and Fundraising Group were organised along with the monthly church shop, a joint venture with Uphall South Church which resumed and was a success in raising funds but more importantly providing outreach to the local community. A total of £4777 was raised through these events. Donations from the coffee mornings and after service teas raised a further £3437. Income from letting the hall raised a further £5415 which includes regular rentals for various classes which the community attends.

Expenditure

The church's total expenditure for the year was £166,628.

Broxburn and Uphall Parish Church of Scotland Trustees' Report (cont.) Year ended 31 December 2025

The most significant expenditure incurred over the year was £70,550, representing our contribution to the Church of Scotland Giving to Grow costs. 86% of this cost went to the Ministries Council and was this church's contribution to the cost of parish ministers and those in other parish posts which are in Presbytery plans. The remaining 14% was used for the work of other councils, committees and departments of the Church of Scotland and gave our congregation a financial stake in all the national and international work of the Church.

A total of £37,386 was spent on the costs of repairs and maintenance of our five church properties - three church buildings and the 2 manse. Amongst the work carried out was upgrading of the car park at St Nicholas church along with our share of the upgrade of the private road at Manse Park. Alterations in St Nicholas Church was carried out to allow more flexibility for the various types of church services which we have.

The remaining property expenditure was on routine maintenance including roof repairs and gutter cleaning, servicing of central heating and fire alarm systems.

The cost of heating and lighting the church buildings came to a total of £11,517. Regular use of Broxburn Church and the hall requires regular heating although the building is zoned so that only the areas being used require to be heated. The cost of gas and electricity is regularly monitored and when energy plans are due to expire various options are considered to ensure we can obtain the best prices possible at that time.

The Council tax for the manse amounted to £3261.

A total of £4233 was paid in respect of staff costs to the church secretary. We have a contract with a local cleaning company and also waste management company with costs in 2025 being £4731.

Printing and photocopying costs came to £2,255 for the year. We expect these costs to reduce in 2026 as currently we have 2 photocopiers both under contract, however the contract on one of the copiers ends in February 2026 and we will review this with a view to not renewing as we only require one copier.

Investment Policy and Performance

The congregation has an amount of £19,999 which was invested through the Church of Scotland Investors Trust purchasing 7168 units in the Growth Fund. The market value on 31 December 2025 was £49,316. The investments are primarily held for investment returns and reviewed on a regular basis.

Risk Management

The Trustees have considered issues associated with risks to the charity, be they financial, reputational or other. One of the main areas of risk this year has been in relation to the union and much attention has been given to ensuring the new congregation members integrate and work well together.

The union has meant a reduction in risk in some areas, specifically over-reliance on some office-bearers and in some areas of expertise; this, however, is a risk that continues to need monitoring and further work.

The increasing age of the membership could lead to difficulties in finding well and able people to take on office-bearer and other voluntary roles. More buying in of specific expertise may be required in the future.

Financial risks include unrealistic levels of giving compared to ongoing running costs. The Trustees view the financial risks as containable for now.

**Broxburn and Uphall Parish Church of Scotland
Trustees' Report (cont.)
Year ended 31 December 2025**

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. This figure would be £83,314. At the year end the Church actually held unrestricted funds of £279,494 including investments held with the Church of Scotland Investors Trust.

Structure, Governance and Management

The congregation is a registered charity, number SC006336 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.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session consists of the minister, or Interim Moderator, and the elders. The minister is elected by the congregation and inducted by the Presbytery. The elders are chosen from those members of the church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session is moderated by the Minister and is responsible for all affairs within the church. Certain responsibilities are delegated to Teams listed as follows; Finance, Property, Worship, Pastoral Care, Social & Hospitality, Communication and Mission Team and reports are submitted to Session as appropriate. The Team Leaders from these groups meet Bimonthly. The Kirk Session meets Bimonthly.

Broxburn and Uphall Parish Church of Scotland

Reference and Administrative Information

Trustees

Darby Sandra	McEwan Lynne	Stears Ailsa	North Sally 1.3.25
Edwards Gillian	McInnes Anne	Stears Mike	Sneddon Sue 1.3.25
Frater Annette	McInnes John retired 1.3.25	Stewart Jane B	Wilkie David 1.3.25
Gilchrist Wilma	Millar Marion	Stewart John	
Macpherson Harry T	Millar Robert	Watson Jack	
Macpherson Myra Decd Aug 25	Williamson Lindsay 1.3.25	Carter, Andrew 1.3.25	
Russell, Jennifer	Rev.Hanneke Hall	Gilmour, Elaine 1.3.25	
Marshall , Andy 1.3.25	Borland , James 1.3.25	Gilmour, Alan 1.3.25	
McCall, Elizabeth 1.3.25	Brown, Hugh 1.3.25	Gunn, Anne 1.3.25	
McWilliams, David 1.3.25	Brown, Elaine 1.3.25	Leiper, Douglas 1.3.25	
Murrie, Felicity 1.3.25			

Principal Office-bearers

Minister: Rev Hanneke Hall
Joint Session Clerks: Lynne McEwan & David McWilliams
Joint Church Treasurers: Mike Stears & Sue Sneddon

Principal Office

<i>Broxburn Church address</i>	<i>St Nicholas church address</i>	<i>correspondence address</i>
<i>East Main Street</i>	<i>Ecclesmachan Road</i>	<i>C/O M Stears</i>
<i>Broxburn</i>	<i>Uphall</i>	<i>16 Erskine Road</i>
<i>EH52 5EL</i>	<i>EH52 6JP</i>	<i>Broxburn</i>
		<i>EH52 6XJ</i>

Charity No: SC006336

Independent Examiner

G Thomson CA
Abercorn School
Newton
Broxburn
West Lothian EH52 6PZ

Bankers

Bank of Scotland
The Direct Business
PO Box 1000
BX2 1LB

Royal Bank of Scotland
30 Old Liston Road
Newbridge
EH28 8SS

Broxburn and Uphall Parish Church of Scotland

Trustees' Responsibilities in Relation to the Financial Statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities 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 operational existence.

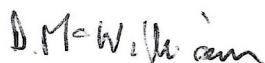
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities 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,



Lynne McEwan
Joint Session Clerk



David McWilliams
Joint Session Clerk

Date12 April 2026.....

**Broxburn and Uphall Parish Church of Scotland
Independent Examiner's Report to the Trustees of New Dunedin Parish Church
Year ended 31 December 2025**

I report on the accounts of the charity for the year ending 31 December 2026 which are set out on pages 10 to 21.

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 [other than disclosed below*]

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.

Name: *GRANT THOMSON*

Chartered Accountant ICAS

Address: Abercorn School

Newton

Broxburn

West Lothian

EH52 6PZ

Date: *13TH APRIL 2026*

Broxburn and Uphall Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2025

Note

Income and Endowments from:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1 Donations and Legacies	105,200	-	105,200	60,740	-	60,740
2 Fundraising Activities	4,777	-	4,777	1,043	-	1,043
3 Charitable Activities	35,171	-	35,171	29,094	-	29,094
4 Other Trading Activities	936	5	941	601	200	801
5 Investments	7,129	-	7,129	1,311	-	1,311
6 Other	195,108	4,564	199,672	-	-	-
TOTAL INCOME	348,321	4,569	352,890	92,789	200	92,989

Expenditure on:

7 Costs of Raising Funds	473	-	473	-	-	-
Charitable activities	160,920	3,450	164,370	93,223	300	93,523
Governance Costs	1,785	-	1,785	100	-	100
TOTAL EXPENDITURE	163,178	3,450	166,628	93,323	300	93,623

**Net Income/(Expenditure) before
Gains and Losses on Investments
Gains and (Losses) on Investments**

	185,144	1,119	186,262	(534)	(100)	(634)
	3,585	-	3,585	3,942	-	3,942

NET INCOME/(EXPENDITURE)

	188,729	1,119	189,847	3,942	-	3,942
	188,729	1,119	189,847	3,408	(100)	3,308

Transfers between funds

	-	-	-	-	-	-
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NET MOVEMENT ON FUNDS

	188,729	1,119	189,847	3,408	(100)	3,308
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RECONCILIATION OF FUNDS

Total funds brought forward

	90,767	218	90,985	87,559	318	87,877
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Total funds carried forward

	279,495	1,337	280,832	90,767	218	90,985
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Broxburn and Uphall Parish Church of Scotland
Balance Sheet
At 31 December 2025

	<u>Note</u>	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed Assets					
Tangible Fixed assets	10	67,161	-	67,161	31,087
Investments	11	49,316	-	49,316	45,731
TOTAL FIXED ASSETS		<u>116,477</u>	<u>-</u>	<u>116,477</u>	<u>76,818</u>
Current Assets					
Debtors	12	5,107	-	5,107	2,548
Bank and cash		161,307	1,337	162,644	12,486
TOTAL CURRENT ASSETS		<u>166,414</u>	<u>1,337</u>	<u>167,751</u>	<u>15,034</u>
Creditors					
Falling due within one year	13	(3,397)	-	(3,397)	(867)
Net Current Assets		<u>163,018</u>	<u>1,337</u>	<u>164,355</u>	<u>14,167</u>
Net Assets		<u>279,495</u>	<u>1,337</u>	<u>280,832</u>	<u>90,985</u>
THE FUNDS OF THE CHARITY					
Unrestricted Funds					
General funds	14	279,495		279,495	90,767
Restricted Funds					
	14		1,337	1,337	218
Total Charity Funds	16	<u>279,495</u>	<u>1,337</u>	<u>280,832</u>	<u>90,985</u>

The accounts were approved by the Kirk Session on 25 March 2026

and signed on their behalf by

Lynne McEwen

Mrs L McEwen

D McWilliams

Mr D McWilliams

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 accounts have been prepared in accordance with the charity's governing document, the Charities SORP "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 (FRS102)" (effective 1st January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value.

Funds

Funds are classified as either restricted funds, endowment 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 therefrom 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

All donations, gifts and legacies are recognised within Incoming Resources under either unrestricted or restricted funds according to the terms under which the income is received. The income is only recognised when the charity is entitled to control the economic benefits expected to flow from the income, it is probable that such benefits will be received and the income can be measured reliably along with any costs to complete the transaction. Donated goods, facilities and services are recognised when the charity is entitled to control the economic benefits expected to flow from the item, it is probable such benefits will be received and the fair value of the donated item can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible fixed assets

Included within fixed assets is a rare Second Edition Bible for £29,335 and Communion Silver valued £11,650. In the opinion of the trustees, the residual values of these assets at least equals their carrying values, so any depreciation would be nil.

All other fixed assets are depreciated at 20% straight line which has been recorded from 1st January 2024 onwards.

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

Broxburn and Uphall Parish Church of Scotland 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 input VAT.

Broxburn and Uphall Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
1 Donations and Legacies								
Gift Aid Donations	64,575			64,575	42,356			42,356
WFO Scheme (non-Gift Aid)	6,220			6,220	2,573			2,573
Gift Aid Tax recovered	20,836			20,836	13,137			13,137
Ordinary Offerings (Open Plate)	7,363			7,363	2,032			2,032
Other Offerings	6,206			6,206	642			642
	<u>105,200</u>			<u>105,200</u>	<u>60,740</u>			<u>60,740</u>
2 Income from Fundraising Activities								
Fundraising events	4,777			4,777	1,043			1,043
	<u>4,777</u>			<u>4,777</u>	<u>1,043</u>			<u>1,043</u>
3 Income from Charitable Activities								
Weddings and Funerals	610			610	250			250
Rental of Premises	5,415			5,415	-			-
Receipt from general trustees	29,146			29,146	28,844			28,844
	<u>35,171</u>			<u>35,171</u>	<u>29,094</u>			<u>29,094</u>
4 Other Trading Activities								
Other	936	5		941	801			801
	<u>936</u>	<u>5</u>		<u>941</u>	<u>801</u>			<u>801</u>
5 Investment income								
Deposit interest	6,161			6,161	343			343
Investment income	968			968	968			968
	<u>7,129</u>			<u>7,129</u>	<u>1,311</u>			<u>1,311</u>
Other Income includes transfer of Union								
6 Balances								
Transfer of union balance COSIT	139,151			139,151				
Transfer of union balance bank	13,229	1,982		15,211				
Transfer of union balance dormant bank		540		540				
Transfer of union balance guild a/c		192		192				
Transfer of union fixed assets	42,728			42,728				
North Merchiston Grant		1,850		1,850				
	<u>195,108</u>	<u>4,564</u>		<u>199,672</u>				

Broxburn and Uphall Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

7 Analysis of Resources Expended

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£
Raising Funds						
Offering Envelopes			-			-
Coffee Bars, teas, Soup & Pudding lunches			-			-
Fundraising events	473		473			
	473	-	473			
Charitable Activities						
Giving to Grow allocation						
Presbytery dues	70,550		70,550	44,355		44,355
Minister's expenses	947		947	897		897
Locum costs	2,099		2,099	1,890		1,890
Pulpit supply	348		348			
Wages and NI	743		743	554		554
Fabric repairs & maintenance	4,233		4,233	4,032		4,032
Council tax	37,386		37,386	25,538		25,538
Heat & light	3,261		3,261	3,284		3,284
Insurance	11,517		11,517	3,630		3,630
Other Building costs	7,934		7,934	4,004		4,004
Church Office expenses	4,731		4,731	50		50
Printing costs	2,216		2,216	1,116		1,116
Organ & music	2,255		2,255	1,360		1,360
Bank charges	1,865		1,865	1,094		1,094
Other expenses	422		422	90		90
Depreciation	3,759	3,450	7,209	891	300	1,191
	6,654		6,654	438		438
Governance costs	160,920	3,450	164,370	93,223	300	93,523
Independent Examination						
Total	1,785	1,785	1,785	100	100	100
	163,178	3,450	166,628	93,323	300	93,623

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.

Broxburn and Uphall Parish Church of Scotland
Notes forming part of the financial statements

for the year ended 31 December 2025

	2025	2024
	£	£
8 Staff costs and numbers		
Salaries and wages		
Social security costs	4,163	4,032
Total	70	-
	<u>4,233</u>	<u>4,032</u>

No employee had employee benefits in excess of £60,000 (2024 - nil)

The average number of employees during the year, calculated on full time equivalent number, was as follows:

	2025	2024
Ministerial support	1	1
	<u>1</u>	<u>1</u>

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 £33,433 (2024 £31,462) and the maximum stipend (in the fifth and subsequent years) £39,856 (2024 £38,884).

9 Trustee Remuneration and Related Party Transactions

During the year Rev H Hall incurred the following expenses:

Travel	£785
Council Tax	£3,261
Telephone	£548
Motor expenses	£1,236

A further 10 trustees received reimbursement of expenses incurred, totalling £5,795, whilst acting as agent of the church and not for their role as trustees. During the year the trustees donated a total of £20,772 to the church. No trustee received any remuneration. There were no other disclosable related party transactions.

Broxburn and Uphall Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

10 Tangible Fixed Assets

Cost or Valuation	Bible & Silverware	Equipment	Total
	£	£	£
At 1 January 2025	29,335	2,190	31,525
Additions			
Disposals	11,650	31,078	42,728
At 31 December 2025	<u>40,985</u>	<u>33,268</u>	<u>74,253</u>
Accumulated Depreciation			
At 1 January 2025			
Charge for year		438	438
Eliminated on Disposals		6,654	6,654
At 31 December 2025	<u>-</u>	<u>7,092</u>	<u>7,092</u>
Net Book Value			
At 31 December 2025	<u>40,985</u>	<u>26,176</u>	<u>67,161</u>

Cost or Valuation	Property	Equipment	Total
	£	£	£
At 1 January 2024	29,335	2,190	31,525
Additions			
Disposals			
At 31 December 2024	<u>29,335</u>	<u>2,190</u>	<u>31,525</u>
Accumulated Depreciation			
At 1 January 2024			
Charge for year		438	438
Eliminated on Disposals			
At 31 December 2024	<u>-</u>	<u>438</u>	<u>438</u>
Net Book Value			
At 31 December 2024	<u>29,335</u>	<u>1,752</u>	<u>31,087</u>

11 Investments

	2025	2024
Market value at 1 January	£	£
Additions	45,731	41,789
Realised gain / (loss) on investments		
Unrealised gain / (loss) on investments		
Market value at 31 December	<u>3,585</u>	<u>3,942</u>
Investments at cost	<u>49,316</u>	<u>45,731</u>
The following investments are held:	<u>19,999</u>	<u>19,999</u>
Growth Fund - 7,168 units		

Investments are held primarily for investment returns.

12 Debtors

	2025	2024
Gift Aid Tax Refund Due	£	£
Other Debtors and Prepayments	4,631	2,548
	<u>476</u>	<u>-</u>
	<u>5,107</u>	<u>2,548</u>

13 Creditors

	2025	2024
Trade Creditors	£	£
Accruals		
PAYE & NI	3,326	867
	<u>70</u>	<u>-</u>
	<u>3,397</u>	<u>867</u>

14 Analysis of Net Assets Among Funds

	General	Restricted	Total
Fixed Assets	£	£	£
Investments	67,161	-	67,161
Current Assets	49,316	-	49,316
Current Liabilities	166,414	1,337	167,751
Net assets at 31 Dec 2025	<u>(3,397)</u>	<u>-</u>	<u>(3,397)</u>
	<u>279,495</u>	<u>1,337</u>	<u>280,832</u>
Fixed Assets	£	£	£
Investments	31,087	-	31,087
Current Assets	45,731	-	45,731
Current Liabilities	14,816	218	15,034
Net assets at 31 Dec 2024	<u>(867)</u>	<u>-</u>	<u>(867)</u>
	<u>90,767</u>	<u>218</u>	<u>90,985</u>

Broxburn and Uphall Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

15 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.

16 Movements in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Investment Gains / (Losses) £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	90,767	348,321	(163,178)	3,585	279,495
	<u>90,767</u>	<u>348,321</u>	<u>(163,178)</u>	<u>3,585</u>	<u>279,495</u>
Restricted funds					
North Merchiston Fund		3,700	(3,450)	-	250
Flower Fund	214	137		-	351
Life & Work	4			-	4
Broxburn Benevolent Fund		540		-	540
Broxburn Guild		192		-	192
	<u>218</u>	<u>4,569</u>	<u>(3,450)</u>	<u>-</u>	<u>1,337</u>
Total funds	<u>90,985</u>	<u>352,890</u>	<u>(166,628)</u>	<u>3,585</u>	<u>280,832</u>

16 Movement in Funds (Con't)

Purposes of Unrestricted Funds

The General Fund income can be used for the general running of the Church as the Trustees deem appropriate.

Purposes of Restricted Funds

Life and work was to allow members to make payments to receive the churches magazine Life and Work

Flower Fund is to provide Flowers for the church buildings for services

Broxburn Benevolent fund holds monies donated specifically for use by the minister for disbursement to the sick and needy as seen fit

Broxburn Guild holds monies specifically for the running of the guild.

North Merchiston fund holds monies specifically received and spent from the North Merchiston grant for the purposes of young people in the community.

17 Connections with other Charities

None of the trustees have any connection with any other charity. Lynn McEwan Session Clerk and Mike Stears, treasurer, served on the management committee of the BUSY Project.

18 Collections for Third Parties

	2025	2024
	£	£
Tearfund	-	-
Oxfam	-	254
Unicef Gaza	-	264
Steps to Hope	-	649
Disater Emergency Appeal	80	649
Christian Aid	699	-
West Lothian Foodbank	466	-
Leprosy Mission	281	-
Macmillian	55	-
Poppy Scotland	574	-
Basics Trust (BUSY)	263	-
Scottish Bible Society	324	-
British Heart Foundation	108	-
	153	-
	<u>3,002</u>	<u>1,817</u>

19 Charity Acquisitions

At 1 March 2025 and in accordance with the Union of Churches, the charity took over the affairs of 1 other charity: Broxburn Parish Church of Scotland. As a result the charity acquired the remaining net assets of the former charity which amounted to £197,822 excluding land and buildings. No consideration was payable in exchange for the net assets taken over.

The transaction was accounted for under Acquisition Accounting, and in accordance with the Charities SORP FRS102, the net assets taken over are in substance a gift and were credited to Other Income in the SOFA.

The fair value of the net assets acquired can be split as follows: bank accounts £15,943, deposit funds £139,151 and fixed assets £42,728.

Consolidated Fabric Fund

CAPITAL ACCOUNT

Credit balances held at 31 December at cost

Market value of balances at 31 December

	2025 £	2024 £
	<u>117,414</u>	<u>135,229</u>
	<u>125,416</u>	<u>140,537</u>

Payments were made from the Capital Fabric Fund to cover costs of maintenance of the 5 properties
This included upgrading the road and car park at St Nicholas Church & work on the roofs of all properties

REVENUE ACCOUNT

Credit balance at 31 December

	<u>95</u>	<u>16,772</u>
--	-----------	---------------

Payments from this account included a refund of £6,388.46 for a payment for mast rental received in error in 2022 following the sale of Strathbrock Hall. This had to be passed onto the new owners

TEMPORARY ACCOUNT

Debit balance at 31 December

	<u>(2,381)</u>	<u>0</u>
--	----------------	----------

This represents legal expenses relating to the sale of St Machan Church not yet set against other funds.

Individual Fund

Purpose:

EXPENDABLE

Credit balances held at 31 December at cost

Market value of balances at 31 December

	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

PERMANENT ENDOWMENT

Credit balances held at 31 December at cost

Market value of balances at 31 December

	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Broxburn and Uphall Parish Church of Scotland

Scotland - Charity number SC006336

Accounts

The Church of Scotland
Strathbrock Parish Church of Scotland, Uphall

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2024

Congregation No: 020159

Scottish Charity No: SC006336

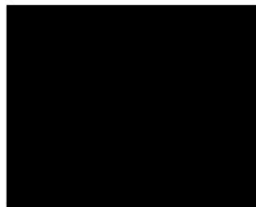
Reference and Administrative Information

Charity Name: Strathbrock Parish Church of Scotland, Uphall

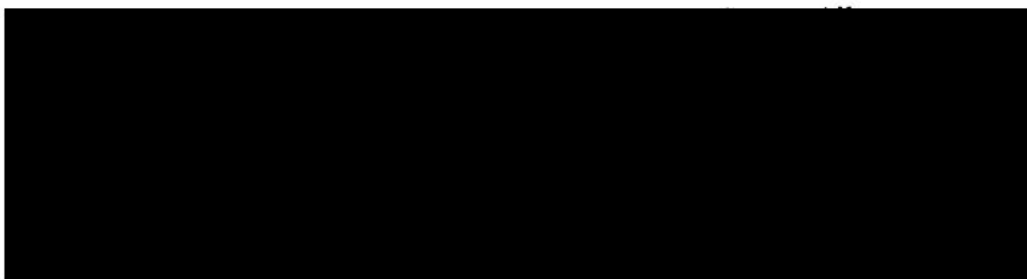
Charity Registration Number: SC006336

Congregation Reference No: 020159

Contact Address:



Trustees



Principal Office-bearers



Independent Examiner



The A9 Partnership Ltd
Abercorn School
Newton
EH52 6PZ

Bankers

Bank of Scotland
The Direct Business
PO Box 1000
BX2 1LB

Royal Bank of Scotland
30 Old Liston Road
Newbridge
EH28 8SS

Trustees' Annual Report

Year ended 31st December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session consists of the minister, or Interim Moderator, and the elders. The minister is elected by the congregation and inducted by the Presbytery. The elders are chosen from those members of the church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session is moderated by the Minister, and is responsible for all affairs within the church. Certain responsibilities are delegated to workgroups listed as follows; Stewardship and Finance, Property, Worship, Pastoral Care and Mission Team and reports are submitted to Session as appropriate.

The Kirk Session meets monthly .

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.

In its Mission Statement, Strathbrock Parish Church of Scotland commits to 'Spreading the Good News of Jesus Christ in our Parish', i.e. within the village of Uphall and to Ecclesmachan. It provides centres of worship for the community and looks at ways to meet the needs of the community, welcoming all to its buildings and events.

Trustees' Annual Report (cont.)

Year ended 31st December 2024

2024 was a year where the congregation of Strathbrock Parish Church continued to meet together in either of the church buildings to worship or carry on with the usual activities. Weekly services have been recorded and are available on You Tube, Facebook or copies are sent to those who requested them and do not have access to these ways of viewing. Weekly services were held in one of the church buildings with the opportunity to socialise before or after the services with teas and coffees being offered at some of the services.

Strathbrock Parish Church continues to develop its mission amongst the community. Church organisations such as the Girls and Boys Brigades met in Uphall South Church Hall.

Strathbrock Church continues to work together well with its neighbouring churches, holding joint services at times throughout the year and supporting their activities. Much of this is possible through belonging to the local Council of Churches.

There are also close links with the local schools, both primary and secondary. Whilst school services have not been held in St Nicholas for the end of term services a number of the classes have visited the church and close contact through Hanneke has continued. Following the summer break Light Club continued in Uphall Primary supported by members of the 3 churches in Broxburn and Uphall.

The early morning intergenerational service has continued with Uphall South Church. These services were held at 9.30 in the halls of Uphall South Church and were led by members of Uphall South & Strathbrock congregations.

Through our church buildings in Ecclesmachan and Uphall we aim to be a Christian witness to those in the local communities.

Strathbrock Church communicates well with its members and with the wider local community through weekly Intimations sheets, website and Facebook page.

Achievements and Performance

Worship

Whilst we no longer have a church hall activities have taken place using other facilities available in the community. Worship is held in alternate months in St Machan and St Nicholas churches, with worship services starting at 10.30 am.

Trustees' Annual Report (cont.)

Year ended 31st December 2024

Communion is shared on the first Sunday of the month. A Dedication service was held for the Guild in September 2024 in St Nicholas church. Dedication services were also held respectively for the GB's & BB's during the time of one of their evening meetings.

We shared worship with other local congregations through the Council of Churches at Christmas, Easter and Harvest Thanksgiving.

Regular services in the local nursing homes have taken place supported by members of the congregation.

A remembrance service in November was held in St Nicholas church.

Fellowship and Community

There are several church organisations which provide fellowship and reach out to the community. The Guild meet twice in the month and provide a wide range of speakers: the group also enjoy fellowship over meals together at times during the year. They support the Guild projects, inviting speakers and donating to the Guild causes. The meetings are held in the Open Door in Uphall.

House groups, for prayer and study, also provide fellowship together. 3 House groups met in the homes of members of the congregation.

Pastoral care is an important part of the life of our congregation including the flower ministry and a team of visitors who do house visits. Cards are sent on anniversaries of bereavement and times of illness.

Many church members have strong links with the community, being members of the Community Council and Community Centre Management Group.

Schools and Young People

There are strong links with the local primary and secondary schools and also the BUSY project for young people.

During the year of 2024 the Council of Churches for Uphall and Broxburn sponsored a booklet titled, 'It's your move' to all the primary schools in this area. These booklets were well received by staff and pupils.

Trustees' Annual Report (cont.)

Year ended 31st December 2024

Stewardship

Annually Strathbrock Church begin the year encouraging the giving of time, talent and money , through the work of the Social and Fundraising Group. This group exists to encourage the congregation to participate in a variety of events with emphasis either on social gathering or on fundraising. The group arranged a highly successful celebration of 850 years of St Machan church in August 2024 supported by the neighbouring churches. A highly successful concert was also held in St Machan Church at the end of August. A joint Christmas fair with Uphall South was also held in November 2024 in Uphall South Church. These events allowed the congregation and community to come together.

Over the course of the year, further discussions with members of the congregation have taken place asking them to consider moving to standing order for their regular offerings. This has resulted in an further increase in individuals giving this way . This has brought benefits in providing a more stable income base, and in reducing the time spent on the weekly free will offering count.

The congregation's stewardship focus this year however, has been on the use of the two church buildings. Going forward Strathbrock Parish will enter into a union with Broxburn Parish Church effective from 1 March 2025 and regrettably at this time St Machan Church will be put up for sale.

Thank You

The activity described in this annual report was the result of a great deal of time and effort on the part of those who planned and organised, and its success depended on the willingness of many to support and participate. The church is deeply grateful to all office bearers, members and supporters for their commitment to the continuing work of the local, and wider, church.

Financial Review

Overall, the financial position for Strathbrock Parish Church represented in these accounts, shows a deficit of £1,877 for the year 2024.

Alongside this deficit funds are held on behalf of Strathbrock Parish Church by the Church of Scotland General Trustees (Consolidated Fabric Fund) being amounts of £16,722.12 held in the revenue account and £135,229.72 held in the Capital account (Individually invested in the Growth Fund, Income Fund and Deposit Fund.)

Income

The church's total income for the year was £90,441, a 9.5% increase over the previous year.

The main source of income for Strathbrock Parish Church was regular giving by church members through standing orders, weekly freewill offering envelopes and other voluntary donations. In 2024 this income totalled £58,195 a 6.5% decrease over the previous year.

This year's income included £10,589 of tax recovered through Gift Aid.

The sum of £28,844 was transferred in from funds held on our behalf by the Church of Scotland General Trustees.

Trustees' Annual Report (cont.)

Year ended 31st December 2024

Whilst we did not have a hall we had a limited number of Events planned and organised by the Social and Fundraising Group and this shown in the amount of income raised from previous year. The monthly church shop a joint venture with Uphall South Church resumed and was a success in raising funds but more importantly providing an outreach to the local community. An open weekend and a concert was held in St Machan Church and was well supported by the congregation and wider community. Funds raised at the highly successful Christmas fair were donated to our Christmas charities.

Expenditure

The church's total expenditure for the year was £92,318, an increase of 15% over the previous year.

The most significant expenditure incurred over the year was £44,354, representing our contribution to the Church of Scotland Ministries and Mission costs. 86% of this cost went to the Ministries Council and was this church's contribution to the cost of parish ministers and those in other parish posts which are in Presbytery plans. The remaining 14% was used for the work of other councils, committees and departments of the Church of Scotland and gave our congregation a financial stake in all the national and international work of the Church. .

A total of £25,537 was spent on the costs of repairs and maintenance of our three church properties - two listed church buildings and the manse. Full renovation of both bathrooms were completed in the manse, redecoration carried out in St Nicholas and a tree was removed at St Machan as there was a danger it would fall onto surrounding buildings.

The remaining property expenditure was on routine maintenance including roof repairs and gutter cleaning, servicing of central heating and fire alarm systems.

The cost of heating and lighting the church buildings came to a total of £3232. This is an increase on previous the previous year partly due to St Nicholas being used more and ways to try and reduce these costs will be considered.

The Council tax for the manse amounted to £3241.

A total of £4032 was paid in respect of staff costs to the church secretary . This is a decrease on 2023 and is due to the fact that the cleaner resigned in July 2023 and as we decided not to employ a new cleaner the only employee in 2024 was the church secretary.

Printing and photocopying costs came to £1,359 for the year, a slight increase on last year we were advised by our supplier that we should have been charged a minimum fee for copying costs. Whilst they have not backed dated this will continue for the remaining term of the contract due to expire in February 2026. We continue to monitor and keep printing to a minimum where ever possible. The rental and printing costs will be reviewed following the Union with Broxburn Parish.

Trustees' Annual Report (cont.)

Year ended 31st December 2024

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. This figure would be £46,519.

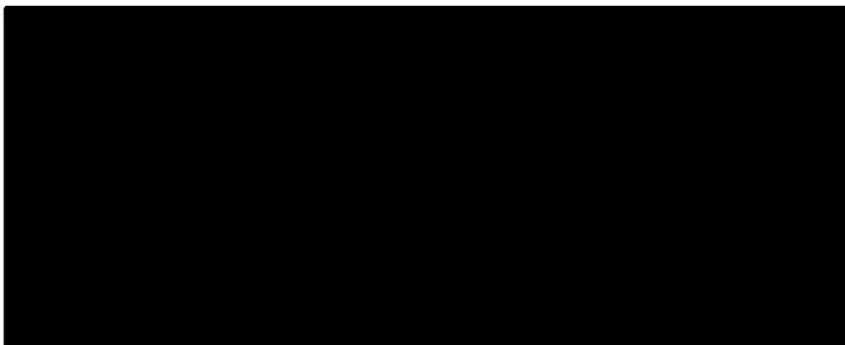
At the year end the Church actually held unrestricted funds of £57,599 including investments held with the Church of Scotland Investors Trust.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 are responsible for keeping proper accounting records which must reflect the financial position of the Church at any given 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 current regulations for Congregational Finance as approved by the General Assembly of the Church of Scotland. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Independent Examiner's Report to the Trustees of Strathbrock Parish Church, Uphall

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 9 to 15.

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

An 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.

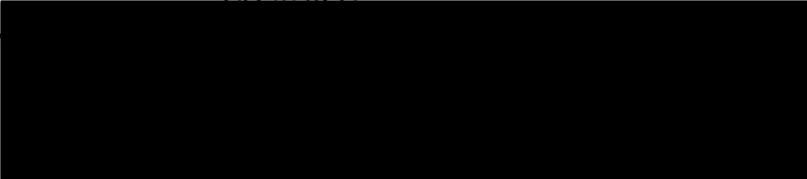
Independent examiner's statement

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:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Address: The A9 Partnership Limited
Abercorn School
Newton
Broxburn
EH52 6PZ



Strathbrock Parish Church of Scotland, Uphall

Receipts and Payments Account

Year ended 31st December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts	Note					
Donations	3	58,192	0	0	58,192	62,285
Legacies		0	0	0	0	0
Activities for Generating Funds		1,043	0	0	1,043	0
Gift day		0				0
Bank & Deposit interest		343	0	0	343	176
Investment income		968	0	0	968	860
		<u>60,546</u>	<u>0</u>	<u>0</u>	<u>60,546</u>	<u>63,321</u>
weddings & funerals		250	0	0	250	1,740
Receipts from General Trustees		28,844	0	0	28,844	15,797
Recovery of Pulpit Supply fees		0	0	0	0	0
Other Receipts		601	200	0	801	1,014
		<u>90,241</u>	<u>200</u>	<u>0</u>	<u>90,441</u>	<u>81,871</u>
Payments	4					
Costs of generating funds		0	0	0	0	0
Charitable activities		91,918	300	0	92,218	80,124
Governance costs		100	0	0	100	100
		<u>92,018</u>	<u>300</u>	<u>0</u>	<u>92,318</u>	<u>80,224</u>
Excess of Receipts over Payments for the year before transfers		-1,777	-100	0	-1,877	1,647
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>-1,777</u>	<u>-100</u>	<u>0</u>	<u>-1,877</u>	<u>1,647</u>

Strathbrock Parish Church of Scotland, Uphall

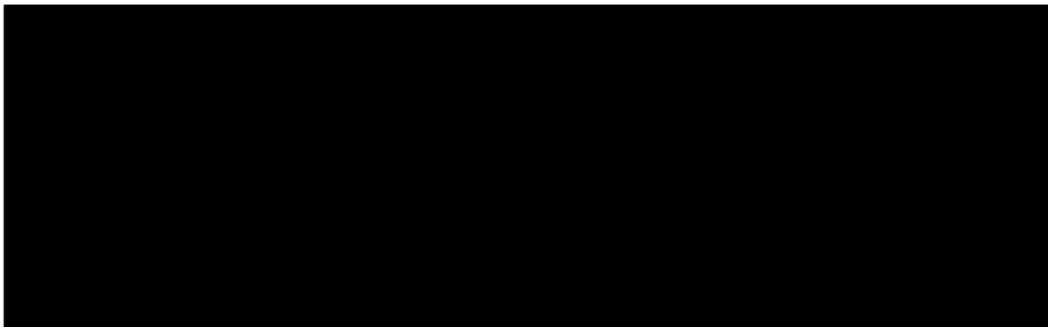
Statement of Balances

At 31st December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	14,045	318	0	14,363	12,716
Movement in year:					
Excess of Receipts over Payments for the year	-1,777	-100	0	-1,877	1,647
Bank & deposit balances carried forward	<u>12,268</u>	<u>218</u>	<u>0</u>	<u>12,486</u>	<u>14,363</u>
<u>Investments at cost value</u>					
	<u>19,999</u>			<u>19,999</u>	<u>19,999</u>
Note - the market value of the Investments at 31st December 2024 was £45,731 (2023 - £41,789.44)					
<u>Assets</u>					
Gift Aid Receivable	2,548	0	0	2,548	2,818
	<u>2,548</u>	<u>0</u>	<u>0</u>	<u>2,548</u>	<u>2,818</u>
<u>Liabilities</u>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on *25 January 2025*

For and on behalf of the Kirk Session



Strathbrock Parish Church of Scotland, Uphall

Year ended 31st December 2024

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year [REDACTED] incurred the following expenses:

Travel	£237
Council Tax	£3,284
Telephone	£463
Motor expenses	£720
Church computer virus protection	£35

A further 2 trustees received reimbursement of expenses incurred, totalling £206.64

2. Movements in Funds

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	14,045	90,241	92,018	0	12,268
	<u>14,045</u>	<u>90,241</u>	<u>92,018</u>	<u>0</u>	<u>12,268</u>
Restricted funds					
Flower Fund	314	200	300	0	214
Life and Work	4	0	0	0	4
	<u>318</u>	<u>200</u>	<u>300</u>	<u>0</u>	<u>218</u>
Total cash funds	<u>14,363</u>	<u>90,441</u>	<u>92,318</u>	<u>0</u>	<u>12,486</u>

Notes to the Accounts (cont)

Purposes of Restricted Funds

Flower Fund is to provide Flowers for the church buildings for services.

3. Analysis of Donations

	Unrestricted	Restricted	Endowment		
	2024	2024	2024	2024	2023
	£	£	£	£	£
Gift Aid Donations	42,356	0	0	42,356	44,720
WFO Scheme (non Gift Aid)	2,573	0	0	2,573	3,393
Ordinary Offerings (Open Plate)	2,032	0	0	2,032	1,902
Other Offerings, Donations etc	642	0	0	642	1,090
Tax Recovered on Gift Aid Donations	10,589	0	0	10,589	11,180
	<u>58,192</u>	<u>0</u>	<u>0</u>	<u>58,192</u>	<u>62,285</u>

Notes to the Accounts (cont)

4. Analysis of Payments

	Unrestricted	Restricted	Endowment		
	2024	2024	2024	2024	2023
	£	£	£	£	£
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
Other fundraising costs	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities					
Ministries & Mission allocation	44,354	0	0	44,354	45,571
Presbytery dues	897	0	0	897	990
Minister's expenses	1,420	0	0	1,420	2,108
Pulpit supply	554	0	0	554	759
Other staffing costs	4,032	0	0	4,032	4,837
Fabric repairs & maintenance	25,538	0	0	25,538	10,753
Council Tax	3,284	0	0	3,284	2,199
Heat and light	3,233	0	0	3,233	2,353
Insurance	4,004	0	0	4,004	3,730
Other building costs	50	0	0	50	465
Church office expenses	1,116	0	0	1,116	898
Printing costs	1,360	0	0	1,360	1,097
Organ & music	1,094	0	0	1,094	919
Bank charges	90	0	0	90	85
Other expenses	891	300	0	1,191	3,360
	<u>91,918</u>	<u>300</u>	<u>0</u>	<u>92,218</u>	<u>80,124</u>
Governance costs					
Independent examiner's fees	100	0	0	100	100
Total payments	<u><u>92,018</u></u>	<u><u>300</u></u>	<u><u>0</u></u>	<u><u>92,318</u></u>	<u><u>80,224</u></u>

5. Minister's Stipend

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.

Notes to the Accounts (cont)

6. Connections with Other Charities

None of the trustees have any connection with any other charity. [REDACTED] Session Clerk and [REDACTED] treasurer served on the management committee of the BUSY Project

7. Collections - Third Party	2024		2023
	£		£
Tearfund	254.40	Christian Aid turkey appea	920.00
Oxfam	263.60	christian aid	868.40
Unicef Gaza	649.41	SMILE	381.17
Steps to Hope	649.42	Broxburn Nursing Home	381.18
		wedding Gift	971.00
		Sundach	1681.35
	<u>1816.83</u>		<u>5203.10</u>

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2024	2023
	£	£
<u>CONSOLIDATED FABRIC FUND - REVENUE ACCOUNT</u>		
Credit Balance at 31 December 2024	<u>16,772</u>	<u>21,505</u>
<u>CONSOLIDATED FABRIC FUND- CAPITAL ACCOUNT</u>		
Credit Balance at 31 December 2024 at cost	135,229.00	156,815.00
Market Value of balances as at 31 December 2024	140,537.00	161,307.00

payments were made from the Capital Fabric Fund to cover costs of maintenance of the 3 properties.
This Included the upgrading of both bathrooms in the manse.