

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

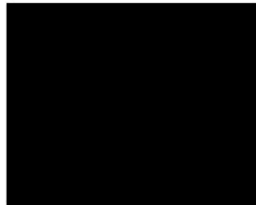
Reference and Administrative Information

Charity Name: Strathbrock Parish Church of Scotland, Uphall

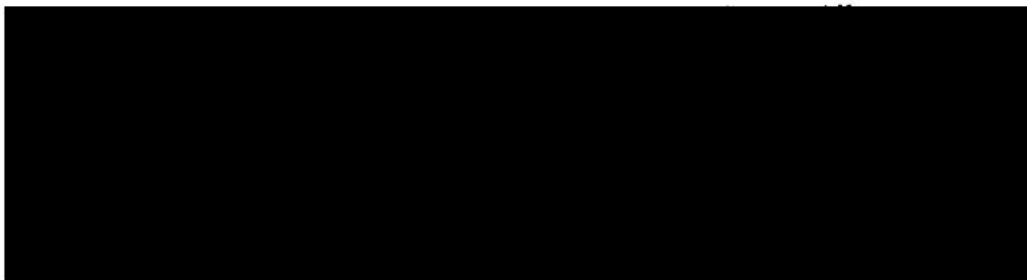
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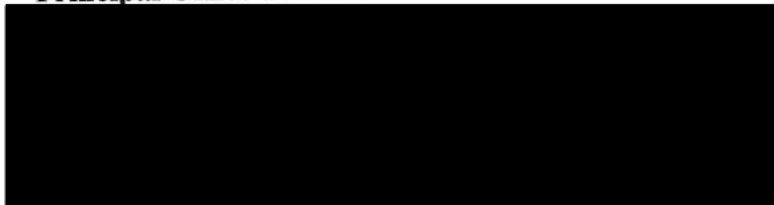
Contact Address:



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.

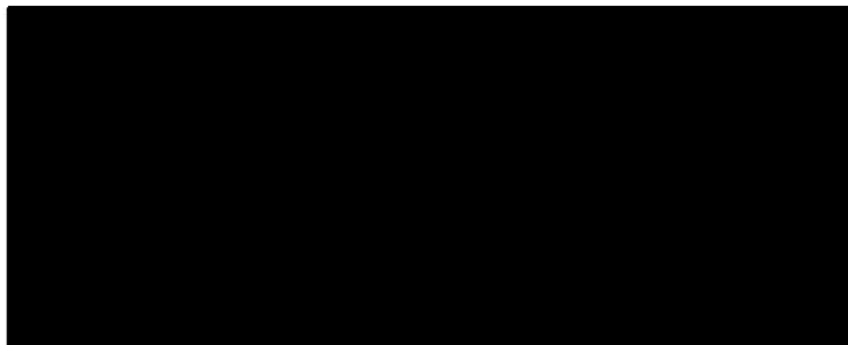
At the year end the Church actually held unrestricted funds of £57,599 including investments held with the Church of Scotland Investors Trust.

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.

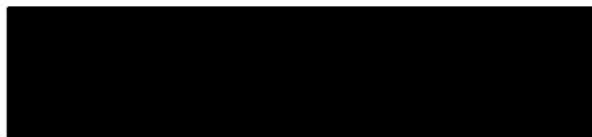
Basis of independent examiner's statement

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
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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 £
<u>Receipts</u>	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>Total Receipts</u>		<u>90,241</u>	<u>200</u>	<u>0</u>	<u>90,441</u>	<u>81,871</u>
<u>Payments</u>	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>Total Payments</u>		<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

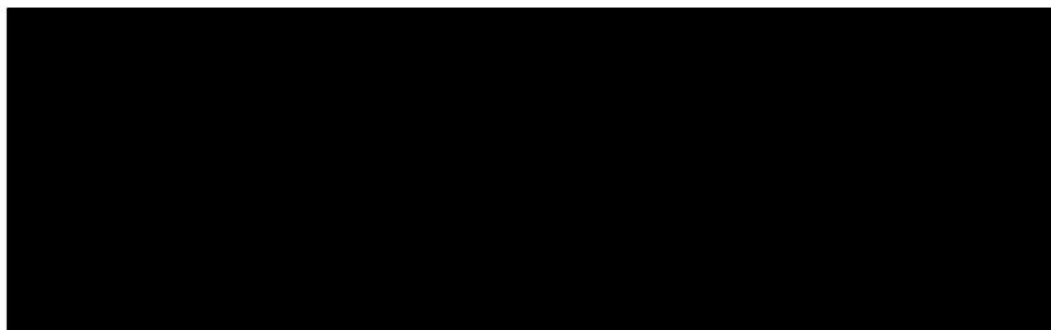
Statement of Balances

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
<u>Movement in year:</u>					
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>92,018</u>	<u>300</u>	<u>0</u>	<u>92,318</u>	<u>80,224</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
		Sunndach	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.