

**THE CHURCH OF SCOTLAND
BALDERNOCK PARISH CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024**

CONGREGATION NO. 181176

CHARITY NO. SC006355

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Baldernock Parish Church

Charity Registration Number: SC006355

Congregation Reference Number: 181176

Contact Address: 20 Thorn Road
Bearsden
Glasgow
G61 4PP

Trustees:



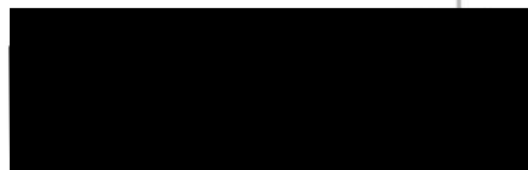
Principal Office-Bearers:

Minister:

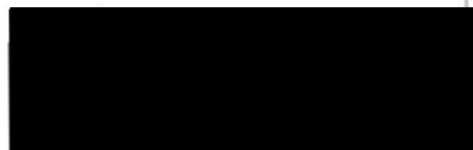
Interim Moderator:

Session Clerk:

Church Treasurer:



Independent Examiner:



Bankers:

Bank of Scotland
2 Station Road
Milngavie
G62 8AA

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 Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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 Session Clerk is not an elder.

Organisational Structure

The Kirk Session, which meets regularly during the year, is responsible for spiritual affairs within the Church together with finance and property matters.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Baldernock Parish Church exists, as a congregation of the Church of Scotland, for the purpose of reflecting the love of God to all people regardless of belief or membership of the Church, to be a place where any and all may experience God's presence and to be a fellowship which seeks to nourish and sustain its faith through worship, friendship, care and education.

Achievements and Performance

██████████ was appointed Minister on 13th August. We welcome ██████████ to our Church.

With the appointment of our new Minister, the ██████████ resigned as Interim Moderator. We are grateful for all her help and support.

██████████ resigned as Session Clerk during the year due to ill health and was replaced by ██████████. We thank ██████████ for his service and dedication to the Church over his time as Session Clerk.

We held two very successful fund raising events during the year, our Summer Big Picnic and our Christmas Coffee Morning, which raised a total of £1,044

TRUSTEES' ANNUAL REPORT (Contd)**YEAR ENDED 31ST DECEMBER 2024****Financial Review**

The principal sources of income are Gift Aid donations either weekly, monthly or annually together with weekly Open Plate offerings. Total offerings and donations showed an increase of £1,115 for the year. This year we received legacies of NIL (2023 - NIL). Overall our total income increased by £1,206. (Increase of £7,223 in 2023). In addition we received £82,970 from the sale of the Church Hall.

Our overheads increased to £27,935 (£26,337 in 2023).

As a result of the above, the Church showed a surplus of £89,384 (surplus of £6,806 in 2023).

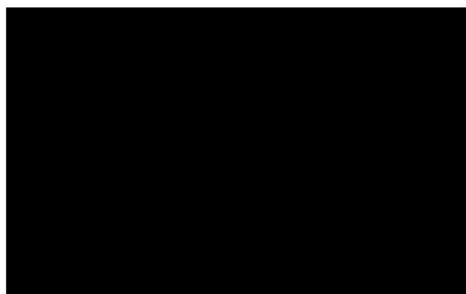
Reserves Policy

It is the Trustees' policy to hold reserves of at least six months expenditure in unrestricted funds. At the year end the Church held unrestricted cash funds of £124,282, investments at market value of £4,765, debtors of £931 and creditors of £1,972. Total unrestricted funds therefore amounted to £128,006. With annual unrestricted expenditure running at £27,197, reserves at 31st December 2024 are in line with the Trustees' policy.

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, 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,



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF BALDERNOCK PARISH CHURCH

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 5 to 10.

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.

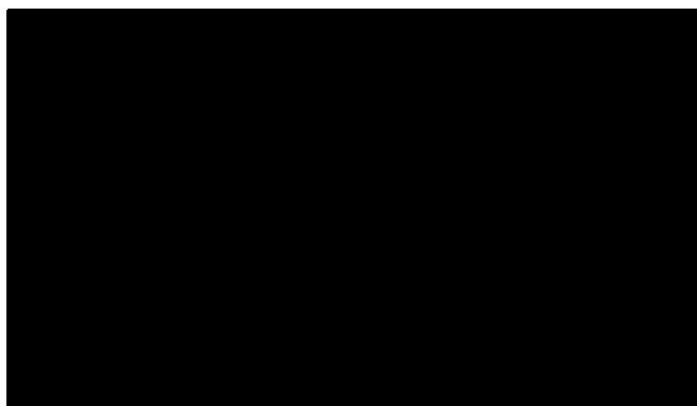
Basis of independent examiner's statement

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:
 - 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.



BALDERNOCK PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31ST DECEMBER 2024

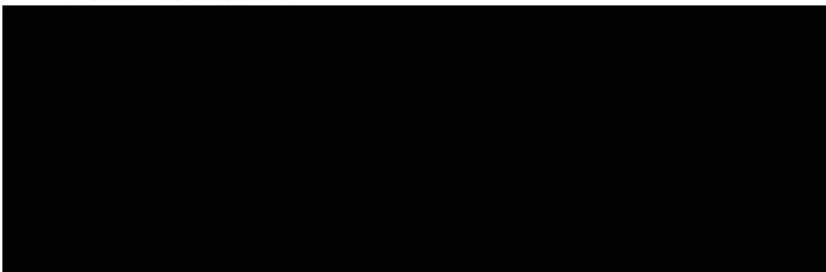
	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Receipts</u>						
Donations	3	26,548	180	-	26,728	25,613
Activities for Generating Funds		1,044	-	-	1,044	1,506
Bank and Deposit Interest		1,365	-	-	1,365	954
Investment Income		<u>225</u>	<u>-</u>	<u>612</u>	<u>837</u>	<u>695</u>
		29,182	180	612	29,974	28,768
Rental and Use of Church and Hall		<u>4,375</u>	<u>-</u>	<u>-</u>	<u>4,375</u>	<u>4,375</u>
<u>Total Receipts</u>		<u>£33,557</u>	<u>180</u>	<u>612</u>	<u>34,349</u>	<u>33,143</u>
<u>Payments</u>						
Charitable Activities	4	<u>£27,197</u>	<u>526</u>	<u>212</u>	<u>27,935</u>	<u>26,337</u>
<u>Total Payments</u>		<u>£27,197</u>	<u>526</u>	<u>212</u>	<u>27,935</u>	<u>26,337</u>
Excess of Receipts over Payments for the year		£ 6,360	(346)	400	6,414	6,806
Sale of Church Hall		<u>82,970</u>	<u>-</u>	<u>-</u>	<u>82,970</u>	<u>-</u>
		<u>£89,330</u>	<u>(346)</u>	<u>400</u>	<u>89,384</u>	<u>6,806</u>

BALDERNOCK PARISH CHURCH**STATEMENT OF BALANCES****AT 31ST DECEMBER 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Note					
<u>Bank and Deposit Balances</u>					
Bank and deposit balances brought forward	34,952	481	6,190	41,623	34,817
Movement in year:					
Excess of Receipts over Payments for the year and sale of Church Hall	89,330	(346)	400	89,384	6,806
Bank and deposit balances carried forward	£124,282	135	6,590	131,007	41,623
	=====	=====	=====	=====	=====
<u>Investments at Market Value</u> (Cost £11,913)	£ 4,765	-	11,292	16,057	15,930
	=====	=====	=====	=====	=====
<u>Assets</u>					
Debtors	£ 931	-	-	931	2,631
	=====	=====	=====	=====	=====
<u>Liabilities</u>					
Creditors	£1,972	-	-	1,972	772
	=====	=====	=====	=====	=====

The accounts were approved by the Kirk Session on 17/3/25

For and on behalf of the Kirk Session



BALDERNOCK PARISH CHURCH

NOTES TO THE ACCOUNTS

1. Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses amounting to £716.

A person related to a trustee had a personal interest in a contract entered into by the charity during the year amounting to £1,439.

No trustee received any remuneration during the year.

2. Movement in Funds

	At 1 st January 2024	Receipts	Payments	Transfers	At 31 st December 2024
Unrestricted funds					
General Fund	£34,952	116,527	27,197	-	124,282
	=====	=====	=====	=====	=====
Restricted Funds					
Swaziland Fund	£ 355	180	400	-	135
Xmas Carol Concert Fund	126	-	126	-	-
	481	180	526	-	135
	=====	=====	=====	=====	=====
Endowment funds					
The Helen Brazill Memorial Trust	335	400	-	-	735
The Jessie Ure Prize Trust	5,855	212	212	-	5,855
	£ 6,190	612	212	-	6,590
	=====	=====	=====	=====	=====
Total funds	£41,623	117,319	27,935	-	131,007
	=====	=====	=====	=====	=====

Purpose of Restricted Funds

Swaziland Fund: This is a fund to provide for the education of children in Swaziland.

Xmas Carol Concert Fund: Proceeds for distribution to Charities.

Purposes of Endowment Funds

Income from the Helen Brazill Memorial Trust is to be used for the maintenance and, as and when necessary, the replacement of the organ in the church together with the maintenance and improvement of the musical praise in the church.

Income from the Jessie Ure Prize Trust is to be used for the purchase of prizes to be awarded to young persons.

BALDERNOCK PARISH CHURCH
NOTES TO THE ACCOUNTS (CONT'D)

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
3. <u>Analysis of Donations</u>					
Gift Aid Donations	14,635	-	-	14,635	14,433
Tax Recovered on Gift Aid Donations	5,462	-	-	5,462	4,676
Ordinary Offerings (Open Plate)	6,431	-	-	6,431	5,647
Other Offerings, Donations, etc	<u>20</u>	<u>180</u>	<u>-</u>	<u>200</u>	<u>857</u>
	<u>£26,548</u>	<u>180</u>	<u>-</u>	<u>26,728</u>	<u>25,613</u>
	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
4. <u>Analysis of Payments</u>					
Charitable activities					
Giving to Grow	14,044	-	-	14,044	11,581
Presbytery Dues	-	-	-	-	139
Minister's Expenses	72	-	-	72	-
Church Telephone	221	-	-	221	328
Fabric Repair & Maintenance	(86)	-	-	(86)	-
Manse Expenses	1,281	-	-	1,281	-
Heat and Light	2,523	-	-	2,523	2,733
Insurance	308	-	-	308	512
Organ & Music	1,387	-	-	1,387	1,893
Upkeep of Hall	-	-	-	-	2,816
Printing & Stationery	93	-	-	93	171
Magazines	837	-	-	837	573
Sundry Expenses	1,055	-	-	1,055	388
Church Cleaning	1,843	-	-	1,843	1,813
Grants	-	526	212	738	646
Pulpit Supply	2,359	-	-	2,359	2,744
Minister's Removal	<u>1,260</u>	<u>-</u>	<u>-</u>	<u>1,260</u>	<u>-</u>
	<u>£27,197</u>	<u>526</u>	<u>212</u>	<u>27,935</u>	<u>26,337</u>

BALDERNOCK PARISH CHURCH
NOTES TO THE ACCOUNTS(CONT'D)

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, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of services. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

6. **Collections for Third Parties**

	<u>2024</u>	<u>2023</u>
CHAS	-	126
Swaziland	180	257
Water Aid	<u>379</u>	<u>-</u>
	£559	383
	===	===

APPENDIX

The following amounts were held by the Church of Scotland on behalf of the Church at 31st December 2024.

(1) Consolidated Fabric Fund Capital A/C – Deposit Fund		
Opening Balance at 1/1/24		£127,951
<u>Balance at 31/12/24</u>		<u>£127,951</u>
(2) Consolidated Fabric Fund Capital A/C – Income Fund		
Opening Balance at 1/1/24		£172,532
Increase in Value of Income Fund Units		<u>1,574</u>
<u>Balance at 31/12/24</u>		<u>£174,106</u>
(3) Consolidated Fabric Fund Revenue A/C		
Opening Balance at 1/1/24		£4,994
<u>Add:</u> Revenue A/C Interest		369
Deposit Fund Interest		6,642
Income Fund Interest		<u>9,445</u>
		21,450
<u>Less:</u> Administration Costs	1,234	
Property Costs	7,334	
Summerhouse for Manse	3,565	
Laptops	1,649	
Church Organ	3,200	
Building Insurance	<u>1,843</u>	<u>18,825</u>
<u>Balance at 31/12/24</u>		<u>£2,625</u>