

Eaglesham Parish Church of Scotland

Receipts and Payments Accounts

for the year ended 31 December 2024

Congregation Number : 160857

Scottish Charity Number : SC006377

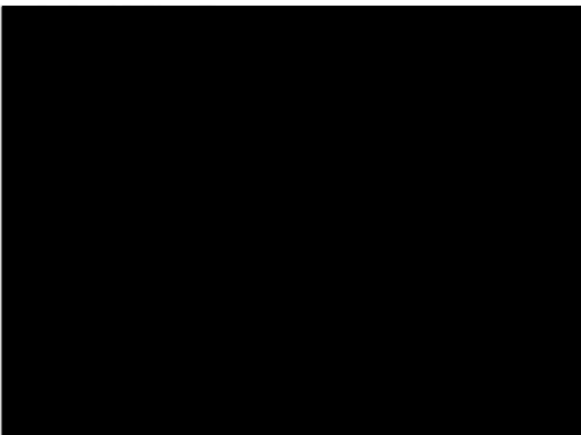
Eaglesham Parish Church of Scotland

Reference and Administrative Information

Charity Name: Eaglesham Parish Church of Scotland

Charity Registration Number: SC006377

Congregation Reference Number: 160857



Bankers

Virgin Money
203 Main Street
Rutherglen
G73 2HG

Eaglesham Parish Church of Scotland

Trustees' Annual Report

for the year ended 31 December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024.

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC06377, and is administered in accordance with the terms of the 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 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.

Organisational Structure

The Kirk Session, which normally meets six times a year, is responsible for all affairs within the church under the Unitary Constitution. Certain responsibilities are delegated to committees as appropriate.

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. As part of the national Church Presbytery Planning review, Eaglesham has become part of a cluster of local churches along with Newton Mearns and Mearns Kirk Parish Churches. It is intended that this cluster will work closely together with the aim of spreading the word of God and building His kingdom across those parishes and in the national and global arenas.

Eaglesham Parish Church holds services of worship every Sunday. A monthly contemporary service was discontinued during 2024 and instead, contemporary elements have been introduced into the weekly Sunday services. The church holds additional services during Lent and Advent and an Annual Bereavement service. At various times throughout the year the church holds discussion groups on matters of faith and Christian ethics. We join with the local Roman Catholic church for spiritual and social events. We also offer digital worship to share with the congregation and community by livestreaming our services every week, meaning that those who are not able or not yet comfortable with attending worship in person are able to share in our worship.

The church employs a Youth Worker and we have a weekly Youth Group (EPYC) and Sunday School (Churchbuilders). We have now funded a Youth Worker post for over fourteen years. Our Youth Worker supports all aspects of our youth work including providing the local primary school with a chaplaincy service and contributing to the chaplaincy in the local secondary school. We also support toddlers groups and badminton groups for all ages. We have a very strong and well supported Boys Brigade and our youth work also links with community youth groups (Brownies, Guides etc).

Eaglesham Parish Church of Scotland

Trustees' Annual Report

for the year ended 31 December 2024

Achievements and Performance

Eaglesham Parish Church called our new minister in 2021 and are delighted that we have been so blessed by such an engaging and enthusiastic minister as well as having a full time and well respected Youth Ministry Worker. We also have three Worship Leaders within the congregation who are happy to support worship by taking services when required. This is also supported by teams who will lead prayers and give bible readings. Our minister continues to encourage further engagement with the wider community. One aspect of our new community engagement was the production of an on-line Christmas Day service. This replaced a service in the sanctuary and included elements filmed around the parish. The service was pre-recorded and went live on Christmas Day. At the time of writing it has been viewed around 350 times, well in excess of the number normally attending a traditional service in church. It is intended to repeat this in 2025.

During 2024 we have continued providing a foodbank donation point to support those in need (celebrating its 10th anniversary during the year), built on our digital worship which is offered to the congregation and wider community and elders maintained regular contact with parishioners to ensure they are fully supported. Our minister ran a number of new faith development activities including a ladies Christian monthly book club. Family baptisms have resumed and the children's corner created in the church in 2021 has been grown and developed to provide a welcoming space for young children. There is a longer term aim to concentrate all aspects of youth ministry in our Carswell Hall which was formerly known as the Children's Church.

We have worked hard to maintain youth involvement in the church life and with our Youth Ministry Worker we are building the strength of our youth organisations and activities which are growing in number once more. Whilst the separate contemporary service was discontinued in 2024, our Minister and Youth Worker are collaborating to continue and expand the integration of younger people into worship; some of this will be separate activities at youth groups whilst other innovations will involve participation in common worship. There are plans to involve the Church Band (previously only used at the contemporary service) in church. The age profile attending worship changed during 2024 with a higher proportion of under 40s attending and we welcomed a number of new members during the year from that age group; we hope to establish an annual New Communicants' group with them making their profession of faith altogether at a special service coinciding with Harvest. We also ordained one new elder.

Our congregation links with and supports Tear Fund and Lodging House Mission, along with a number of other local and national charities, demonstrating our commitment to the wider community and global needs.

Financial Review

The principal source of income is offerings from members of the congregation, most of which are paid either by monthly standing order or by weekly donation. Total offering income into the General (unrestricted) Fund, including Gift Aid recovered thereon, was 2% higher than the previous year. Total expenditure charged to the general fund remained stable. Overall, there was a gain of £17,474 in our general fund. Concern over our diminishing income in 2023 resulted in a givings campaign and also various fundraising events such as the silent auction. This, together with below budget spending on the fabric of our building, allowed us to allocate £15,000 of our gain to the fabric reserve and the balance to the reserve fund. We were also fortunate to receive a legacy of £46,919.

Eaglesham Parish Church of Scotland

Trustees' Annual Report

for the year ended 31 December 2024


Reserves Policy

The trustees have considered the reserves required and have taken into account their current and future liabilities. At the year end the Church held unrestricted funds of £117,037. This included £43,536 in the Fabric Reserve, to be used for any unexpected repairs required to any of the church buildings. The reserve fund of £18,995 represents about 1.4 months of expenditure. The church also held £72,483 of restricted funds which have been provided for the purposes specified in Note 4.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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 on 1 April 2025 and signed on their behalf by


Session Clerk

Eaglesham Parish Church of Scotland
SC006377

Independent Examiner's Report to the Trustees of Eaglesham Parish Church of Scotland

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 (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

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 9 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.

Signed

Date 18/4/25

Eaglesham Parish Church of Scotland
Receipts and Payments Account
for the year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Receipts						
Donations	2	127,802	29,929	-	157,731	147,813
Legacies		46,525	-	-	46,525	-
Weddings and Funerals		675	-	-	675	550
Bank & Deposit Interest			893	194	1,087	2,628
Investment Income		2,621	308	53	2,982	462
Hall lets		12,120	-	-	12,120	9,835
Fundraising		10,184	3,145	-	13,329	-
Grants			10,161	-	10,161	-
Other Receipts		3,537		-	3,537	12,999
		-----	-----	-----	-----	-----
		203,464	44,436	247	248,147	174,287
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		203,464	44,436	247	248,147	174,287
Payments						
Cost of Generating Funds	3	209	-	-	209	151
Charitable Activities	3	140,205	30,804	194	171,203	179,811
		-----	-----	-----	-----	-----
		140,414	30,804	194	171,412	179,962
Assets & Investments	3	-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		140,414	30,804	194	171,412	179,962
		-----	-----	-----	-----	-----
Excess of Receipts over Payments for the year before transfers		63,050	13,632	53	76,735	(5,675)
Transfers	4	3,570	(3,570)		-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments		66,620	10,062	53	76,735	(5,675)
		=====	=====	=====	=====	=====

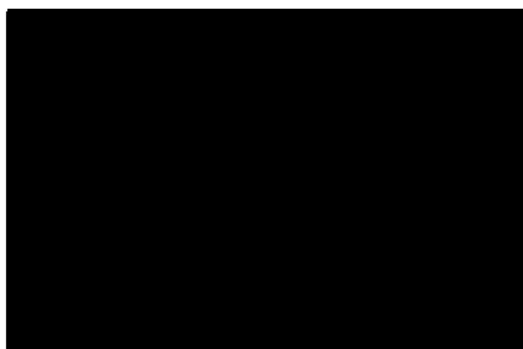
Eaglesham Parish Church of Scotland

Statement of Balances

At 31 December 2024

Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
Bank and Deposit Balances					
Bank and deposit balances brought forward	50,417	47,045	1,136	98,598	104,273
Movement in year:					
Excess of Receipts over Payments	66,620	10,062	53	76,735	(5,675)
Bank and deposit balances carried forward	117,037	57,107	1,189	175,333	98,598
Investments at market value (Cost - £10,810)	-	15,376	9,187	24,563	22,445
Assets					
Gift Aid Receivable	4,695	861	-	5,556	5,236
Liabilities	7,750		-	7,750	3,152

The accounts were approved by the Trustees on 1 April 2025 and signed on their behalf by:



Eaglesham Parish Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Analysis of Donations

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Offerings	104,982	19,805	-	124,787	119,120
Tax Recovered on Gift Aid Dons.	20,005	3,011	-	23,016	22,699
Other	2,815	7,113	-	9,928	5,994
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	127,802	29,929	-	157,731	147,813
	=====	=====	=====	=====	=====

3 Analysis of Payments

Cost of Generating funds					
Offering envelopes	209	-	-	209	151
	-----	-----	-----	-----	-----
Charitable Activities					
Giving to Grow	69,360			69,360	71,054
Presbytery Dues	8,196			8,196	4,197
Minister's Expenses	1,760			1,760	663
Pulpit Supply	100			100	-
Other salary costs	20,646	25,535		46,181	43,205
Fabric repairs and maintenance	8,165			8,165	23,972
Council Tax	3,190			3,190	3,141
Other Buildings Costs	22,345			22,345	16,383
Church Office Expenses	3,349			3,349	3,199
Organ and Music				-	50
Other expenses	3,094	4,089	194	7,377	9,437
Donations		1,180		1,180	4,502
Bank charges				-	8
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	140,205	30,804	194	171,203	179,811
	-----	-----	-----	-----	-----
Other Payments					
Purchase of Investments	-	-	-	-	-
Purchase of Fixed Assets	-	-	-	-	-
	-----	-----	-----	-----	-----
Total	140,414	30,804	194	171,412	179,962
	=====	=====	=====	=====	=====

4 Movement in Funds (including investments)

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	Gains/ (losses) £	At 31 Dec 2024 £
Unrestricted funds						
Reserve Fund	15,704	817	-	2,474	-	18,995
Fabric Reserve	27,126	1,410	-	15,000	-	43,536
Legacy	7,587	46,919	-	-	-	54,506
General Fund	-	154,318	140,414	(13,904)	-	-
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	50,417	203,464	140,414	3,570	-	117,037
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Restricted funds						
Benevolent Fund	1,914	99	-	-	-	2,013
School chaplaincy	32	2	-	(34)	-	-
Flower fund	(46)	60	83	-	-	(69)
Organ replacement fund	13,846	1,346	690	-	1,326	15,828
Charity for others fund	1,067	55	-	-	-	1,122
Sunday coffees fund	115	819	114	(100)	-	720
Steeple fund	2,916	152	-	-	-	3,068
Youth leader	30,913	23,345	25,535	200	-	28,923
Climate change Reserve	5,082	5,691	295	-	-	10,478
National Giving Day	536	-	-	(536)	-	-
Guild	1,372	7,461	2,447	(2,000)	-	4,386
Messy church	333	391	463	(200)	-	61
Choir	144	190	52	(250)	-	32
Ladies' badminton	237	309	1	(540)	-	5
Knitting group	718	976	693	(350)	-	651
Junior badminton	537	470	78	-	-	929
Senior Badminton	260	70	-	(330)	-	-
Endowment Revenue	101	-	101	-	-	-
Churchbuilders	1,018	-	252	570	-	1,336
Windfarm grant	-	3,000	-	-	-	3,000
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	61,095	44,436	30,804	(3,570)	1,326	72,483
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Endowment funds						
Yuille Bequest	710	37	-	-	-	747
Churchbuilders' fund	3,801	97	81	-	340	4,157
Hawthorn Bequest	2,448	55	55	-	217	2,665
Minister's property	2,572	58	58	-	235	2,807
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	9,531	247	194	-	792	10,376
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Total Funds	121,043	248,147	171,412	-	2,118	199,896
	=====	=====	=====	=====	=====	=====

4 Movement in Funds (including investments) (contd)

Purposes of Restricted Funds

Flower fund: to provide flowers for display during services of worship
Benevolent fund: to help the needy in the village
Charity fund for others: to donate to national appeals
Steeple fund: for major repairs to the steeple
School chaplaincy: for expenses involved in chaplaincy
Sunday coffees: donations for coffee after Sunday service, distributed to charities at Christmas
Organ replacement fund: to maintain organ and replace when required
Youth leader: to fund the work of the youth leader
Guild: for the ongoing activities of the Guild
Messy Church: to fund Messy Church activities
Choir: for the ongoing activities of the choir
Kairos: to fund the activities of the contemporary service
Ladies' badminton: to fund the group's activities
Knitting group: to fund the group's activities
Junior badminton: to fund the group's activities
Climate Change Reserve: to provide energy saving equipment in church properties
National Giving Day: to provide equipment for children's corner in the sanctuary
Senior badminton: to fund the group's activities
Churchbuilders: to fund the group's activities

Purposes of Endowment Funds

Income from the Yuille Bequest is for upkeep of the Yuille Grave.
Churchbuilders' income is for the purchase of teaching materials.
Income from the Hawthorn Bequest and Minister's Property Fund is paid to the minister.

5 Trustee Remuneration and Related Party Transactions

During the year eight (2023 eleven) trustees received reimbursement of expenses incurred in respect of travel and other expenses totalling £6,528 (2023 £5,150). A Alexander Ltd, of which [REDACTED] a trustee of this congregation, is a director, was paid £2,760 (2023 £5,287) for various works on the church building.

6 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. 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) was £38,884.

7 Collections for Third Parties

	£
East Ren Good Causes	205
Tear Fund	409
CHAS	414
Mary's Meals	30
Lodging House Mission	495
Action on Dementia	200
Starchild Project	200
Glasgow City Mission	300
Halo Trust	200
Pancreatic Cancer UK	475
Alzheimer Scotland	366
Williamwood House	100

	3,394
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