

Fauldhouse and Harthill St Andrew's Parish
Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS

Year ending 31 December 2024

Congregation No: 010125

Charity No: SC 007601

Reference and Administrative Information

Charity Name: Fauldhouse and Harthill St Andrew's Parish Church of Scotland

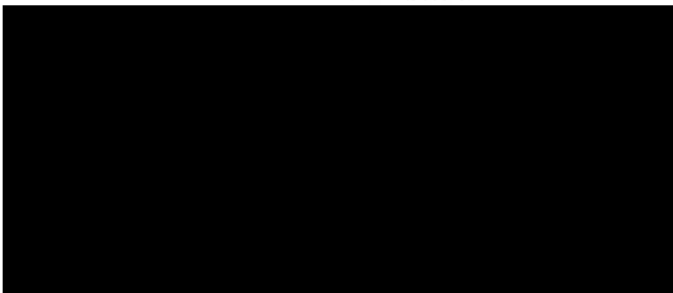
Charity Registration Number: SC007601

Congregation Reference No: 10125

Contact Address: 65 Bank Road
Harthill
Shotts
North Lanarkshire
ML7 5RX

Trustees

Kirk Session



Principal Office-bearers

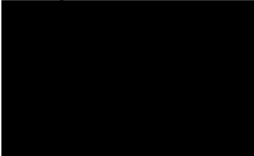
Minister

Session Clerk

Church Treasurer:



Independent Examiner



Bankers

Royal Bank of Scotland,
4 Almondvale South
Livingston
West Lothian
EH54 6NB

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the congregation.

Organisational Structure

There is no Congregational Board now as we have a Unitary Constitution.. Certain responsibilities are delegated to the Finance Committee, Property Committee, Furnishings Committee and Grounds Committee as appropriate. The Kirk Session which meets eight times a year is responsible for spiritual affairs within the church.

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.

Services of Worship is now at 10:00 in Harthill and 11.30 am in Fauldhouse. Sunday School, Guild, Bible Study and Prayer Meeting, School Chaplaincy, Boys Brigade, Girls Brigade also meet on a regular basis.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

Where possible our services are live streamed through Facebook where a level of contact and communication has been achieved. While this is greatly appreciated, some of our congregation are not in a position to access this. Elders and other leaders continue to maintain contact with our members through visits and newsletters.

The union is working well and we have two regular preachers who have built up good relationships with the congregations. [REDACTED] is our Interim Moderator from 1 November 2023. A nomination committee has been formed in search of a new minister. They are working hard to complete the Parish Profile.

Financial Review

The income for the Church is derived mainly from weekly freewill offerings, open plate donations and other regular giving. Income this year is in line with last year.

Reserves Policy

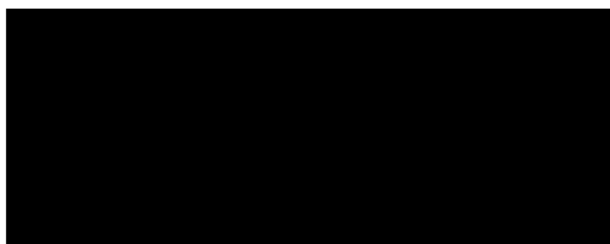
At the year end the Church held total financial assets of £100,813 part of which is held in investments by the Church of Scotland. The current market value of these investments are £13,206 thus leaving a sum of £78,159 ready accessible and £9,448 held in a deposit fund with the Church of Scotland Investors Trust. This sum equates to approximately 8 months expenditure under normal conditions (i.e. pre-covid). The congregation are encouraged annually to review their financial commitment as part of our ongoing stewardship programme and this will continue.

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

Statement of Trustees' Responsibilities

The members of the Kirk Session, as the Charity Trustees, 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,



Date 02/04/25

Fauldhouse and Harthill St Andrew's Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024

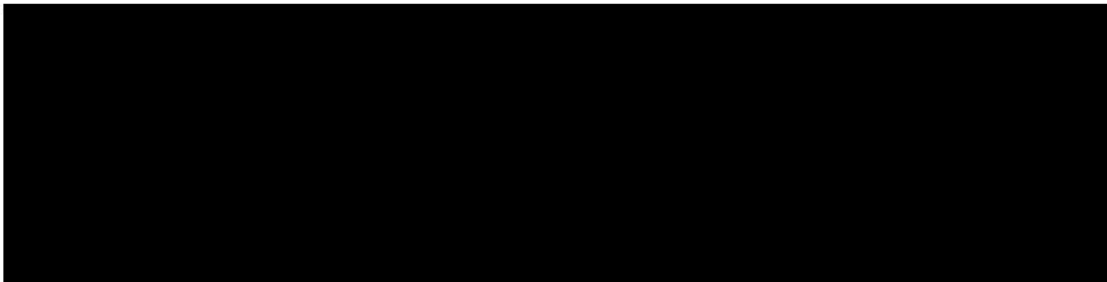
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	3	64,695	2,005	0	66,700	64,895
Heating/lighting refund		0	0	0	0	0
Insurance reclaim		0	0	0	0	0
Activities for Generating Funds		8248	0	0	8,248	2316
Bank & Deposit interest		249	0	0	249	337
Investment income		656	0	0	656	248
Council tax rebate		787	0	0	787	0
Receipts from General Trustees		42041			42,041	151860
Transfer of union balance						54703
<u>Total Receipts</u>		116,676	2,005	0	118,681	274,359
<u>Payments</u>	4					
Costs of generating funds		0	0	0	0	0
Charitable activities		116,352	0	0	116,352	252,853
Governance costs		0	0	0	0	0
<u>Total Payments</u>		116,352	0	0	116,352	252,853
Excess of Receipts over Payments for the year before transfers		324	2,005	0	2,329	21,506
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		324	2,005	0	2,329	21,506

Fauldhouse and Harthill St Andrew's Parish Church of Scotland
Statement of Balances
At 31 December 2024

		Unrestricted		Restricted		Endowment		Total	Total
		Funds		Funds		Funds		2024	2023
	Note	2024	#	2024	#	2024	#	2024	2023
		£		£		£		£	£
<u>Bank & Deposit Balances</u>									
Bank & deposit balances brought forward		84,350		928		0		85,278	63,772
<u>Movement in year:</u>									
Excess of Receipts over Payments for the year		324		2,005		0		2,329	21,506
Bank & deposit balances carried forward		<u>84,674</u>		<u>2,933</u>		<u>0</u>		<u>87,607</u>	<u>85,278</u>
<u>Investments at market value</u>									
(cost £ 4,989)		<u>13,206</u>		<u>0</u>		<u>0</u>		<u>13,206</u>	<u>12,068</u>
<u>Assets</u>									
Gift Aid Receivable		<u>8211</u>		<u>-</u>		<u>-</u>		<u>-</u>	<u>8211</u>
<u>Liabilities</u>									
Cost of repair not yet billed		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session and Financial Board on 02/04/25

For and on behalf of the Kirk Session and Financial Board



Fauldhouse and Harthill St Andrew's Parish Church of Scotland

SC007601

Report of the Independent Examiner

Independent Examiner's Report to the Trustees of Fauldhouse and Harthill St Andrew's Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on the next 6 pages.

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.

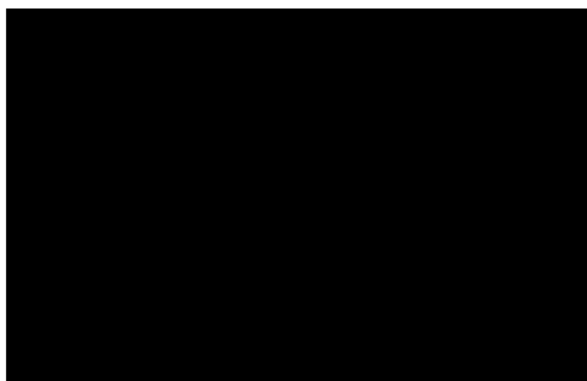
Basis of independent examiner's statement

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 Regulation, 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.



Date 02-Apr-25

Fauldhouse and Harthill St Andrew's Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

The Ministers position is currently vacant.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	84,350	116,676	116,352	0	84,674
	<u>84,350</u>	<u>116,676</u>	<u>116,352</u>	<u>0</u>	<u>84,674</u>
Restricted funds					
General Fund	928	2,005	0	0	2,933
	<u>928</u>	<u>2,005</u>	<u>0</u>	<u>0</u>	<u>2,933</u>
Endowment funds					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>85,278</u>	<u>118,681</u>	<u>116,352</u>	<u>0</u>	<u>87,607</u>

Purposes of Restricted Funds

The restricted funds in the bank accounts are held for the future development of the Church buildings

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	15802	0		15,802	6636
Gift Aid Donations	39143	0		39,143	47434
Tax Recovered on Gift Aid Donations	60	0		60	10400
Ordinary Offerings (Open Plate)	6338	0		6,338	
Other Offerings, Donations etc	1245	0		1,245	
Pulpit Supply Refund	0	0		0	
Weddings and Funerals	1908	0		1,908	
Grant from NLC	0	0		0	
Life and work	199	0		199	
Development Fund	0	2,005		2,005	425
	<u>64,695</u>	<u>2,005</u>		<u>66,700</u>	<u>64,895</u>

4. Analysis of Payments

Costs of generating funds

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

Charitable Activities

Ministries & Missions Allocation	42020			42,020	25304
Travel Expenses	2075			2,075	183
Minister's Telephone & other expenses	660			660	207
Locum Minister	3516			3,516	0
Pulpit Supply	6174			6,174	1200
Presbytery dues	1,076			1,076	598
Other Salaries	0			0	2005
Heating & Lighting	15773			15,773	18994
Printing & Stationary	283			283	206
Council Tax	244			244	488
Building Insurance & Survey	5273			5,273	7517
Grounds	1885			1,885	0
Fabric internal	10152			10,152	23984
Fabric external	476			476	250
Youth work	0			0	109
Worship	866			866	592
Photocopier	1115			1,115	40
Outreach	0			0	0
Sundries	506			506	685
Life and work	315			315	0
Ministry Vacancy	0			0	0
Maintenance Heating	1425			1,425	0
Flowers	1200			1,200	400
Church improvements	21318			21,318	170091
	<u>116,352</u>	<u>0</u>	<u>0</u>	<u>116,352</u>	<u>252,853</u>

Governance costs

Independent examiner's fees	-	-	-	-	-
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Other payments

Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<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 stipends scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

6. Collections for Third Parties

	2024 £	2023 £
MAF	242	0
Blythwood Trust - shoebox appeal	380	0
Poppy Scotland	585	213
Christian Aid	852	254
Crossreach	287	0
Bethany Trust	455	0
Tear Fund	0	778
Prostate Cancer Research UK	0	675
	<u>2801</u>	<u>1920</u>

Fauldhouse and Harthill St Andrew's Parish Church of Scotland
Appendix

Funds held on behalf of the congregation by the Church of Scotland General Trustees

	2024	2023
<u>CAPITAL ACCOUNT</u>	£	£
Credit Balances held at 31 December at cost	=====	=====
Market Value of Balances at 31 December	=====	=====
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>1,415</u>	=====
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>14,710</u>	<u>56,751</u>

Notes

1. If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note.

2. The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.

3. Capital and Revenue accounts are always credit balances but Temporary accounts can be either credit or debit balances. If a debit figure this should not be included as a liability but in most cases will be recouped from property sale proceeds in due course. If this situation applies it may be appropriate to include an explanatory statement as part of the note.

