

The Church of Scotland
East Kilbride South Parish Church

CONGREGATIONAL ACCOUNTS

Year Ended 31 December 2024

(The accounts have been prepared on a Receipts and Payments basis)

Congregation No: 171107

Charity No: SC 008332

East Kilbride South Parish Church of Scotland
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.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Interim Moderator (minister) and met five times in Claremont church during the year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session met seven times in the year in Claremont church, and 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.

The main objectives of the church are to help people grow to spiritual maturity, grow together in worship and grow out in service. These objectives find expression in various ways. With the closure of the South Parish Church building in January public services of worship continue to be held every week in Claremont Parish church and online via digital means. Additional services were provided at Easter and XMAS.

There are various organisations serving the young and the wider community, including a Toddlers' Group, Sunday School, Girls' Brigade and Boys' Brigade. Consequent to the closure of the Church building the Girls' Brigade rent premises at the local Primary School and the Boys' Brigade now share premises with the Company based at Claremont Church. Adult organisations include Bible Study and a Rambling group.

Also, there is a South Parish Outreach to the local community at the St Mark's church on Tuesdays where soup is served and fellowship for those attending.

Activity is underway in association with other local churches to maintain links with the local Primary Schools.

Due to closure of the church building Hall lets have stopped. However, the church continues to operate a Foodbank in conjunction with other local churches. Volunteers from the congregation run the Foodbank at the local Scottish Episcopal church.

Achievements and Performance

Due to church closure the bulk of the congregation are now attending worship at Claremont Parish Church. Attendance at Claremont fluctuates between 30 and 40, with 2 to 4 online. The unification with Claremont is expected to happen in mid-2025.

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

Financial Review

The principal source of income during the year was the weekly offering which accounted for 45% of total income. These offerings showed a decrease from 2023 of £15,085. The number of Gift Aid donors in the year has reduced by 6 to 18 and those giving by standing order has reduced to 12. Expenditure on fabric repairs in 2024 was restricted to essential security work as the building was closed in January.

Reserves Policy

It is the Trustees' policy to hold reserves which are sufficient to meet all potential expenditure. At the year end the Church held unrestricted cash funds of £63,946.

The Church also held £57,708 of dedicated funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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.

Stewardship

There was no stewardship activity due to building closure.

Giving to Grow

The full Giving to Grow allocation of £27,200 was met in 2024.

Reference and Administrative Information

Charity Name: East Kilbride South Parish Church

Charity Registration Number: SC008332

Congregation Reference No: 171107

Contact Address:

Baird Hill

East Kilbride

G75 0ED

Trustees Kirk Session**Trustees Congregational Board****Principal Office-bearers****Independent Examiner****Bankers**

Virgin Money

203 Main Street

Rutherglen

G73 2HG

Approved by the Trustees and signed on their behalf,



Date11/03/25.....

East Kilbride South Parish Church

Independent Examiner's Report to the Trustees of East Kilbride South Parish Church

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

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.

East Kilbride South Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds 2024 £	Dedicated Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations	3	36,962	0	0	36,962	53,939
Legacies		0			0	0
Activities for Generating Funds		3,288			3,288	3,621
Bank & Deposit interest		27			27	19
Investment income		1,696	810		2,506	2,494
		<u>41,973</u>	<u>810</u>	<u>0</u>	<u>42,783</u>	<u>60,073</u>
Rental of Church Halls		0			0	916
Sale of assets		0			0	0
Sale of investments		15,002			15,002	0
Grants		0	7,100		7,100	0
Receipts from General Trustees		0			0	0
Other Receipts		0			0	0
<u>Total Receipts</u>		<u>56,975</u>	<u>7,910</u>	<u>0</u>	<u>64,885</u>	<u>60,989</u>
<u>Payments</u>	4					
Costs of generating funds		3,079	0	0	3,079	3,200
Charitable activities		56,961	0	0	56,961	54,396
Governance costs		0	0	0	0	0
<u>Total Payments</u>		<u>60,040</u>	<u>0</u>	<u>0</u>	<u>60,040</u>	<u>57,596</u>
Excess of Receipts over Payments for the year before transfers		<u>(3,065)</u>	<u>7,910</u>	<u>0</u>	<u>4,845</u>	<u>3,393</u>
Transfers						
Excess of Receipts over Payments		<u>(3,065)</u>	<u>7,910</u>	<u>0</u>	<u>4,845</u>	<u>3,393</u>

East Kilbride South Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted	Dedicated	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	4,139	11,518		15,657	12,264
brought forward					
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	(3,065)	7,910	0	4,845	3,393
Bank & deposit balances					
carried forward	1,074	19,428	0	20,502	15,657
<u>Investments at market value</u>					
(cost £66,193)	62,872	38,280	0	101,152	107,814
<u>Assets</u>					
Gift Aid Receivable	3,848			3,848	7,012
	3,848	0	0	3,848	7,012
<u>Liabilities</u>					
	0			0	0
	0	0	0	0	0

The accounts were approved by the Kirk Session and Financial Board on 11 / 03 / 2025

For and on behalf of the Kirk Session and Financial Board

_____ Session Clerk

_____ Treasurer

East Kilbride South Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee received £34.92 Travel Expenses.

No other trustee received any remuneration during the year and no trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	683	0	14,593	14,000	90
Other Legacies	0				0
Organisations	2,792	3,288	3,079		3,001
Reserve Fund	0				0
General Fund	664	53,687	42,367	(11,000)	984
	<u>4,139</u>	<u>56,975</u>	<u>60,040</u>	<u>3,000</u>	<u>4,074</u>
Dedicated funds					
Flower Fund	478	0	0		478
John Allan Legacy	11,040	810	0	(3,000)	8,850
Grant Funding	0	7,100			7,100
	<u>11,518</u>	<u>7,910</u>	<u>0</u>	<u>(3,000)</u>	<u>16,428</u>
Endowment funds					
	0				0
	0				0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>15,657</u>	<u>64,885</u>	<u>60,040</u>	<u>0</u>	<u>20,502</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Organisations: Organisations have their own committees and are overseen by the Trustees

Purposes of Dedicated Funds

Flower Fund: This is a fund to provide flowers for display during services of worship

John Allan Legacy: This is a fund which is to be used at the discretion of the trustees with expenditure primarily directed to worship activity in the first instance.

Community Support Grants: This is a fund to support various activities in the community, directed towards Health & Activity.

	Unrestricted Funds 2024 £	Dedicated Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	6,285			6,285	10,172
Gift Aid Donations	21,058			21,058	31,144
Tax Recovered on Gift Aid Donations	7,012			7,012	7,786
Ordinary Offerings (Open Plate)	1,797			1,797	2,909
National Giving Day	0			0	0
Other Offerings, Donations etc	810	0		810	1,928
	<u>36,962</u>	<u>0</u>	<u>0</u>	<u>36,962</u>	<u>53,939</u>
4. Analysis of Payments					
Costs of generating funds					
Organisations costs	3,079			3,079	2,978
Offering envelopes	0			0	222
	<u>3,079</u>	<u>0</u>	<u>0</u>	<u>3,079</u>	<u>3,200</u>
Charitable activities					
Giving to Grow allocation	27,200			27,200	25,911
Presbytery dues	1,140			1,140	1,005
Minister's travelling expenses	35			35	605
Pulpit supply	531			531	5,549
Fabric repairs & maintenance	14,593			14,593	2,541
Council Tax	(1,540)			(1,540)	2,825
Heat and light	3,364			3,364	4,932
Insurance	2,736			2,736	2,132
Other building costs	1,778			1,778	3,129
Church office expenses	1,740			1,740	434
Organ & music	170			170	2,040
Printing, stationery and postage	0			0	162
Other expenses	3,779	0		3,779	3,131
Disbursement of Grants	1,433			1,433	0
	<u>56,961</u>	<u>0</u>	<u>0</u>	<u>56,961</u>	<u>54,396</u>

Governance costs

Independent examiner's fees				0	0
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Other payments

Purchase of assets				0	
Purchase of investments				0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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 - £31,642; maximum stipend in the 5th and subsequent years of service - £38,384.

2024	#	2023
£		£

6. Collections for Third Parties

Ukraine, Loaves & Fishes, and Foodbank	<u>104</u>	<u>1,829</u>
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APPENDIX

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

	2024	2023
	£	£
<u>REVENUE ACCOUNT</u>		
Consolidated Fabric Fund	2.34	2.22
Credit Balance at 31 December	<u>2.34</u>	<u>2.22</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.*