

BELLSHILL WEST PARISH CHURCH OF SCOTLAND

CONGREGATIONAL NO. 171078

SCOTTISH CHARITY NO. SC008340

## **RECEIPTS & PAYMENTS ACCOUNTS**

FOR YEAR ENDING 31 DECEMBER 2024

Number of Communicant Members as at 31 December 2024	86
Number of Adherents at 31 December 2024	15

BELLSHILL WEST PARISH CHURCH OF SCOTLAND  
Year ended 31 December 2024

Reference and Administration Information

Charity Name Bellshill West Parish Church of Scotland  
Charity Registration Number SC008340  
Congregation Reference Number 171078  
Contact Address (as that held by OSCR) [Redacted]

Trustees

FirstName	Surname	
[Redacted]	[Redacted]	Interim Moderator
		Session Clerk
		Treasurer
		[Redacted]

Independent Examiner

[Redacted]

Bankers

Bank of Scotland  
Main Street  
Bellshill

**BELLSHILL WEST 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 Unitary Constitution.

**Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees.

Members of the Kirk Session are elders of the church. They are chosen as members of our church who have skills and a commitment to the development of our church.

**Organisational Structure**

The Church has operated the unitary system since 5th September 2017. Team leaders are responsible for areas within the Church of Pastoral care, Property, Fellowship & Fundraising, Community, Communication, Youth, Mission and Education and Finance. All team leaders are members of the Kirk Session and all teams are under the authority of the Kirk Session.

**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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Worship	Every Sunday 11.00 am. Cornerstone Café Worship - last Sunday Month 5 pm. Connect Prayer - Pre Sunday service Messy Church - 9 per year Bible Study - Blocks 6 weekly sessions
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Organisations	Boys Brigade Girls Brigade Sunday School Badminton
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Community Activities	West Blend - every Tuesday West Brek - 2nd Saturday Month West Lunch - 3rd Sunday Month West Flix - last Friday Month Community usage of our halls Mission partner Tearfund
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**BELLSHILL WEST PARISH CHURCH OF SCOTLAND**  
**Trustees Annual Report (Cont)**  
**Year Ended 31 December 2024**

### **Achievements and Performance**

Up until July we continued to live stream worship where our average viewings saw a sharp increase to over 700. From August to 20th November, when the Church building closed, this average rose to over 1000. Our monthly Sunday night Cornerstone service also increased its online with an average of over 450 views. An essential offering to our community and friends further afield. We continued to give people the opportunity to join Connect prayer in the sanctuary before the commencement of the service and we introduced a Prayer Meadow to allow people to place a person or situation on a petal in the meadow that allowed the group to include these in the prayer session. We also continued our Bible study sessions, which included [REDACTED] Grasping the Nettle Liaison officer introducing 'Exploring the God Question'.

The pupils of Noble Primary P4-7 held their Easter Assembly with us on 28th March. Our Boys' Brigade and Girls' Brigade have continued to grow. They have joined us several times during the year, but it is special that they shared their presentation of annual awards with the congregation. We held a quiz night on the 17th May and then on the 23rd June we held an Afternoon tea in aid of Tearfund. At the end of August, we held our popular back to Church Weekend, starting off with a West Flix movie and Fish tea, a Saturday Messy Church fun day, a special Sunday morning service, Reaffirmation of your baptism and we closed the weekend off with a BBQ and Cornerstone. Our Sunday morning service was even more memorable, as this was the first service that our probationary minister [REDACTED] led us as our Assistant Minister, with his ordination taking place on 3rd September 2024.

We held 8 Messy Church days during the year, 6 in our halls and 2 at the EU Congregational Church. This remains very popular with 30-40 children and their guardians taking part.

We held a special 'Night of Music' on 25th October, with some of our young people and friends from further afield taking part. Then the last event, The Big Quiz, in aid of Tearfund taking place in our main Church building on Monday 18th November. We closed our Church halls on 20th October to allow major electric works to take place. This did mean a significant change to what we could deliver, with some hall lets moving to other premises and some of our regular West activities not taking place. Initially we made use of the main Church building until 20th November then we were embraced by support and assistance within the community. This allowed us to continue to deliver our Boys' Brigade, Girls' Brigade, weekly West Blend café, Messy Church and we worshipped at Bothwell Parish Church. Our Pastoral care team continued to liaise, visit, telephone, send written cards and deliver flowers to our housebound, elderly and anyone of ill health. They also continued to send sympathy cards, distribute cards and flowers for special occasions and kept them up to date with what was happening with the two Church buildings.

Up until the hall closure on 20th October our regular hall lets were busy and the hire of the halls for parties was popular. Alcoholics Anonymous, Home Start Charity and Circle Charity continued to use the facilities and all have intimated a return when we re-open in 2025. A much-needed facility for those outreach charities who are all supporting local community needs.

As mentioned above we continued to support and hold events for Tearfund during 2024.

Although this was a difficult year with both our Church buildings closing, however, we managed to stay focused and with the support of our friends within the community and the congregation at Bothwell Parish Church we still met weekly and delivered key congregational and youth activities. We hope that this will give us a strong platform to develop and grow in 2025.

### **Financial Review**

The principle source of income to the general fund of our church still remains the weekly/monthly giving of both gift and non gift aid offerings. This figure dropped by £955 in 2024. Due to the position with our buildings the decision was taken not to hold a National Gift Day appeal. (Last year £1492). Our total unrestricted giving only dropping from £46262 to £44058. Drop £2204.

A key source of income is our rental income, and although we were out of premises from 20th October our income remained on par with last year. £15706 (2023 £15913). Our Fundraising income was down from £5006 to £3689.

We received a bequest from [REDACTED] a former elder, for the value of £4060 for the purpose of Fellowship and Youth.

As advised last year there still remains an error within the Church gas account. This has not been resolved and will be carried forward to 2025.

All Giving to Grow contributions of £23594 were remitted to the Church of Scotland's Congregational Payments Section.

These contributions were remitted in 10 equal payments.

During the year we took part in our mission partner Tearfund's annual Big Quiz event and held an Afternoon Tea, and we remitted £965.60 to their continued work.

During 2024 the Church of Scotland Fabric Fund contributed £60000 towards the electrical work in the Church halls. This is a temporary loan that will be offset from monies realised from the sale of the Church manse in 2025.

### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure, approximately £40k including designated funds.

**BELLSHILL WEST PARISH CHURCH OF SCOTLAND**

**Trustees Annual Report (Cont)**

**Year Ended 31 December 2024**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an understanding 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. The financial statements must 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**



**Session Clerk**

**Date :- 9th March 2025**

**BELLSHILL WEST PARISH CHURCH OF SCOTLAND SC171078**

**Year Ended 31 December 2024**

**Report of the Independent Examiner**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 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 requirements 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 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 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, and
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date-

14/3/25

**BELLSHILL WEST PARISH CHURCH OF SCOTLAND**  
**Year Ended 31 December 2024**  
**Receipts and Payments Account**

	Note	2024				Total 2023
		Unrestricted Funds	Restricted Funds	Trust Funds	Total 2024	
		£	£	£	£	£
<b>RECEIPTS</b>						
Legacy		0	0		0	0
Donations	3	43518	540		44058	46942
		43518	540		44058	46942
<b>General Income</b>						
Contributions from Uniformed Organisations	4	0			0	0
Rent - Use of Halls		15706			15706	15913
Weddings/Funerals		685			685	420
Fundraising Events		3688			3688	5006
Life & Work		0			0	6
Coin A Day		503			503	648
Other Income - Ordination S Owens		480			480	334
Other Income - H Stewart Bequest			4060		4060	0
		21062	4060	0	25122	22327
<b>Total Receipts</b>		<b>64580</b>	<b>4600</b>	<b>0</b>	<b>69180</b>	<b>69269</b>
<b>PAYMENTS</b>						
Cost of Generating Funds	5	186			186	188
Payments relating to Charitable Activities	5	60201	62274		122475	65010
Donations relating to Charitable Activities						0
<b>Total Payments</b>		<b>60388</b>	<b>62274</b>	<b>0</b>	<b>122661</b>	<b>65198</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>4192</b>	<b>-57674</b>	<b>0</b>	<b>-53481</b>	<b>4071</b>
Transfer into Unrestricted funds from Restricted funds		0			0	0
Transfer out of Restricted funds into Unrestricted funds			0		0	0
Transfer into Church from Non-Uniform Organisations		0			0	0
Transfer from Non-Uniform Organisations into Church		0			0	0
<b>Excess of Receipts over Payments for the year</b>		<b>4192</b>	<b>-57674</b>	<b>0</b>	<b>-53481</b>	<b>4071</b>

**BELLSHILL WEST PARISH CHURCH OF SCOTLAND**  
**Year Ended 31 December 2024**  
**STATEMENT OF BALANCES**  
**Year Ended 31 December 2024**

	2024				Total 2023
	Unrestricted Funds	Restricted Funds	Trust Funds	2024	
	£	£	£	£	£
<b>BANK BALANCE B/FWD</b>	38747	17337	3373	59457	55386
<b>MOVEMENT IN THE YEAR</b>					
<b>SURPLUS/DEFICIT YEAR</b>	4192	-57674	0	-53481	4071
Church of Scotland Fabric Fund-Temporary Account	0	60000		60000	0
	0			0	0
	<b>42939</b>	<b>19663</b>	<b>3373</b>	<b>65976</b>	<b>59457</b>

**REPRESENTED BY:**

Bank Account - No 1	65950	59432
Youth Club Account	26	26

65976      59457

**CREDITORS**

	0	0
Church of Scotland Fabric Fund-Temporary Account	60000	0
	<u>60000</u>	<u>0</u>

**ASSETS**

0      0

The accounts were approved by the Kirk Session on 9 March 2025.

For and on behalf of the Kirk Session

[Redacted Signature]

Session Clerk

Treasurer

[Redacted Signature]



# BELLSHILL WEST PARISH CHURCH OF SCOTLAND

Year Ended 31 December 2024

## NOTES TO ACCOUNTS

### 1 Trustees Remuneration & Related Party Transactions

During the year 2024 there were no transactions in relation to Trustees or related parties.

2 Movement in Funds	As At 1/1/24	Incoming Funds	Outgoing Funds	Transfer	As At 31/12/24
<b>Trust Funds</b>					
Miss Gordon's Bequest	3373	0	0		3373
	3373	0	0	0	3373
<b>Restricted Funds</b>					
Flower Fund	1272	540	769		1043
Organ Fund	711				711
Church Decoration	1891				1891
Sunday School Fund	99				99
Kitchen Appliance Fund	1551		396		1155
Manse Refurbishment Fund	-27				-27
Community Outreach Fund(Future Focus)	10035				10035
Media Fund	1471				1471
Helen Stewart Memorial Youth Fund	334	4060	1109		3286
	17337	4600	2274	0	19663
<b>Unrestricted Funds</b>					
Fabric Fund	0				0
Youth Club	26				26
General Fund	38721	64580	60388	0	42913
	38747	64580	60388	0	42939
<b>Total Funds</b>	59457	69180	62662	0	65975

### Purpose of Funds

#### Purpose of Trust funds

Income from the Miss Gordon bequest is to be used to maintain the pulpit and improve the church.

#### Purpose of Restricted Funds

Flower fund. Fund to provide floral displays during services of worship.

Organ fund. Fund to assist with the upkeep of our organ.

Church Decoration. Funds to assist with the decoration of our church.

Sunday School Fund. Funds to be used for prizegiving materials.

Manse Refurbishment Fund. Funds to assist with the refurbishment of our manse.

Media Fund. Funds to assist with the upgrade of media within the church property.

Community Outreach Fund (Previously Future Focus). Funds to be used to highlight the Church within the local community.

Helen Stewart Memorial Fund. Funds to be used for Youth and Fellowship.

#### Unrestricted Funds

Youth Club. Organisation has control of their own funds

**BELLSHILL WEST PARISH CHURCH OF SCOTLAND**  
**Year Ended 31 December 2024**  
**NOTES TO ACCOUNTS CONT'D**

**3 & 4 Analysis of Income**

	Unrestricted Funds 2024	Restricted Funds 2024	Trust Funds 2024	Total 2024	Total 2023
<b>3 Donations</b>					
<b>Unrestricted Funds</b>					
Offerings	5031			5031	5916
Gift Aid Donations	24595			24595	25492
Tax recovered on Gift Aid Donations	10063			10063	9236
Ordinary Offerings (Open Plate)	1724			1724	1381
Other Offerings, Donations, Gift Days etc.Unrestricted	2104			2104	2744
National Giving Day	0			0	1492
Other Offerings, Donations, Gift Days etc.Restricted		540		540	680
	<b>43518</b>	<b>540</b>	<b>0</b>	<b>44058</b>	<b>46942</b>

**4 Contributions from Uniformed Organisations**

	0			0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**5 Analysis of Payments**

	Unrestricted Funds 2024	Restricted Funds 2024	Trust Funds 2024	Total 2024	Total 2023
<b>Costs of generating funds</b>					
Offering envelopes	186			186	188
<b>Payments relating to Charitable Activities</b>					
Giving to Grow Contributions	23594			23594	28566
Presbytery Dues	1022			1022	1184
Minister's Travelling Expenses	240			240	0
Minister's Telephone & Other expenses	145			145	141
Pulpit Supply	100			100	120
Church Salaries	2912			2912	2912
Fabric Repairs & Maintenance	4684	60000		64684	4794
Heating & Lighting	11306			11306	8744
Insurance	4438			4438	4335
Manse Council Tax	0			0	0
Postage	0			0	0
Printing, Stationery & Photocopying	163			163	555
Life & Work	0			0	42
Cleaning & Materials	7686			7686	7730
Media/IT expenditure	922			922	1457
Fundraising expenses	1499			1499	2204
Miscellaneous Expenses	1490			1490	1320
Flowers		769		769	906
Kitchen Appliance-Water boiler		396		396	0
Youth Weekend Away		1109		1109	0
				0	0
				0	0
				0	0
				0	0
	<b>60201</b>	<b>62274</b>	<b>0</b>	<b>122475</b>	<b>65010</b>

**6 Donations to Third Parties (note only)**

Tearfund		966		966	348
		<b>966</b>		<b>966</b>	<b>348</b>

**7** 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) £38,884.