

HAMILTON WEST PARISH CHURCH OF SCOTLAND

**Report of the Trustees and
Receipts and Payments Account
for the Year Ended 31 December 2023**

Congregation number: 171123

Scottish Charity number: SC008451

HAMILTON WEST PARISH CHURCH OF SCOTLAND

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HAMILTON WEST PARISH CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: SC008451
Congregational reference number: 171123

Trustees

Trustees who served during the year and up to date of signing of the accounts.

[REDACTED]

Elders:

[REDACTED]

Unitary Kirk Session Team Members:

[REDACTED]

Principal Office-bearers

Minister: Vacant
Session Clerk:
Assistant Session Clerk:
Treasurer:

[REDACTED]

[REDACTED]

[REDACTED]

Independent Examiner

[REDACTED]

John Di Mambro & Co
Chartered Accountants
16 Muir Street
Hamilton
ML3 6EP

Bankers

Bank of Scotland
27-29 Main Street
Wishaw
ML2 7LX

HAMILTON WEST PARISH CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2023

STRUCTURE, GOVERNMENT AND MANAGEMENT

Governing Document

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

Recruitment and appointment of new trustees

Elders of the Kirk Session and Kirk Session team members are the charity trustees. The elders of the Church are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The Kirk Session team members are 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 Kirk Session team members. Kirk Session team 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 Kirk Session and Kirk Session team members meet jointly four times in a year. These meetings are chaired by the interim moderator. Certain responsibilities are delegated to the Finance team and the Property Team as appropriate. The Kirk Session elders are responsible for spiritual affairs within the Church.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

ACHIEVEMENTS AND PERFORMANCE

As you are aware the last few years have been difficult for everyone, but we have continued to maintain our building in a good condition. Financially we remain solvent and have available funds to allow us to plan for any future expenditure. Our Union with Hamilton Old Parish is going ahead. It has been approved by Presbytery although the time scales have still to be negotiated. It is expected that Presbytery will give full approval by the end of April 2024.

The following improvements to the facilities within our Church and Hall have been achieved over the past year.

1. Church boilers serviced.
2. Repairs to Church roof.
3. Fire extinguishers serviced.
4. All electrical equipment PAT tested.
5. Gas certificate report.

The following new activities and innovations to worship took place over the past year.

1. Ongoing dialogue and a series of joint events and services with Hamilton Old Parish Church.
2. BB Company Section participated in all aspects of battalion activities and numbers continue to remain at a healthy level. BB Junior Section continues to provide a meaningful and successful feed into our Company Section. Anchor Boys have a healthy number attending regularly. This is most encouraging.
3. 2002 Club, which is open to both members and non-members met on alternate weeks. This continues to thrive and support our Church both physically and financially.
4. Scottish country Dance group is open to members and non-members and meet on alternate weeks throughout the session and contribute to our finances.
5. Hall lets re-opened.
6. Wayside Mission will distribute hot cross buns and invitations to our services.

HAMILTON WEST PARISH CHURCH OF SCOTLAND

Report of the Trustees for the Year Ended 31 December 2023

FINANCIAL REVIEW

Income:

Our main source of income was from congregational offerings and gift aid tax recovery which decreased by £3,792. Other donations decreased from £2,072 in 2022 to £859 in 2023. Income from activities for generating funds and other charitable activities was £580 compared with £193 in 2022. Hire of facilities raised £195 in 2023. Investment income increased from £1,261 to £8,118.

Expenditure:

We were able to meet our full annual Giving to Grow Allocation of £24,520. Salary costs decreased from £7,710 in 2022 to £2,880 in 2023. 2022 salary costs included redundancy costs of £4,852. Council tax costs increased from £408 in 2022 to £3,152 in 2023. Similarly, Heat & light costs increased to £7,895 in 2023 compared with £3,836 in 2022. Other costs were maintained at a reasonable level consistent with prior year's costs.

RESERVES POLICY

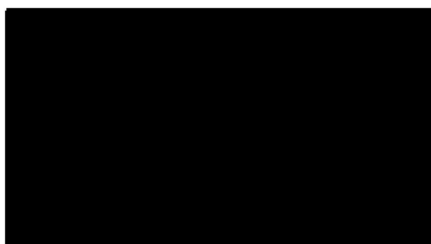
It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £277,927 of which £13,969 had been designated to other funds including the Fabric Fund. The remaining balance of £263,958 includes £223,294 held in the Church of Scotland Investors Trust.

Restricted funds of £4,759 are held for other various purposes as listed on page 9.

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 on 19.8.2024 and signed on their behalf by:



Independent Examiner's Report to the Trustees of HAMILTON WEST PARISH CHURCH OF SCOTLAND

I report on the financial statements of the charity for the year ended 31 December 2023 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(as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (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.




John Di Mambro & Co.
Chartered Accountants
16 Muir Street
Hamilton
ML3 6EP

Date:

26.8.24

HAMILTON WEST PARISH CHURCH OF SCOTLAND

Receipts and Payments Account

Year ended 31 December 2023

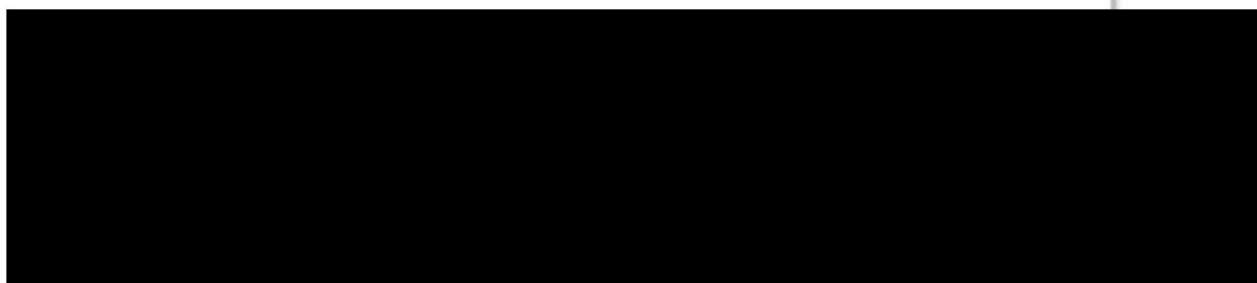
	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Receipts</u>					
Donations	1	45,724	704	46,428	51,433
Activities for generating funds	2	20	-	20	33
Investment income	3	8,104	14	8,118	1,261
Use of premises		195	-	195	-
Receipts from charitable activities	4	-	560	560	160
<u>Total Receipts</u>		<u>54,043</u>	<u>1,278</u>	<u>55,321</u>	<u>52,887</u>
<u>Payments</u>					
Costs of generating funds		83	-	83	101
Charitable activities		53,344	1,316	54,660	61,495
Governance costs		864	-	864	840
<u>Total Payments</u>	5	<u>54,291</u>	<u>1,316</u>	<u>55,607</u>	<u>62,436</u>
Surplus / (Deficit) for the year before transfers		(248)	(38)	(286)	(9,549)
Transfers between funds		-	-	-	-
Surplus / (Deficit) for the year		<u>(248)</u>	<u>(38)</u>	<u>(286)</u>	<u>(9,549)</u>

HAMILTON WEST PARISH CHURCH OF SCOTLAND

Statement of Balances As at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Funds Reconciliation</u>				
Cash & Bank balances - 31.12.22	278,175	4,797	282,972	292,521
Surplus / (Deficit) for year	(248)	(38)	(286)	(9,549)
	<u>277,927</u>	<u>4,759</u>	<u>282,686</u>	<u>282,972</u>
 <u>Investments at market value</u>				
(Cost £453)	<u>3,556</u>	<u>-</u>	<u>3,556</u>	<u>3,294</u>
 <u>Other Assets</u>				
Gift Aid refund	<u>8,600</u>	<u>-</u>	<u>8,600</u>	<u>9,400</u>
 <u>Liabilities</u>				
Independent examiner's fee	864	-	864	840
Erskine Hospital	-	-	-	268
	<u>864</u>	<u>-</u>	<u>864</u>	<u>1,108</u>

The accounts were approved by the Trustees on 19.8.2024 and signed on their behalf by:



HAMILTON WEST PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements Year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
1 Donations				
Offerings	36,981	-	36,981	39,988
Tax recovered on Gift Aid	8,588	-	8,588	9,373
Other donations	155	704	859	2,072
	<u>45,724</u>	<u>704</u>	<u>46,428</u>	<u>51,433</u>
2 Activities for Generating Funds				
Mile of 5p's	20	-	20	33
	<u>20</u>	<u>-</u>	<u>20</u>	<u>33</u>
3 Investment income				
Dividends	73	-	73	67
Deposit interest	8,031	14	8,045	1,194
	<u>8,104</u>	<u>14</u>	<u>8,118</u>	<u>1,261</u>
4 Incoming Resources from Charitable Activities				
Organisations	-	560	560	160
	<u>-</u>	<u>560</u>	<u>560</u>	<u>160</u>

HAMILTON WEST PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements Year ended 31 December 2023

5 Analysis of Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Costs of Generating Funds				
Offering Envelopes	83	-	83	101
Charitable Activities				
Giving to Grow Allocation	23,803	-	23,803	31,000
Presbytery Dues	937	-	937	886
Stationery & Equipment	435	-	435	432
Insurance	4,543	-	4,543	4,222
Pulpit Supply	2,824	-	2,824	2,051
Salary costs	2,880	-	2,880	7,710
Fabric Repairs & Maintenance	5,357	-	5,357	7,941
Council Tax	3,152	-	3,152	408
Heat & Light	7,895	-	7,895	3,836
Music Copyright	828	-	828	766
Renovations	-	-	-	765
Other expenses	690	1,316	2,006	1,478
	<u>53,344</u>	<u>1,316</u>	<u>54,660</u>	<u>61,495</u>
Governance Costs				
Independent Examiner's Fee	864	-	864	840
	<u>54,291</u>	<u>1,316</u>	<u>55,607</u>	<u>62,436</u>

6 Trustee Remuneration and Related Party Transactions

During the year no trustee received any remuneration or reimbursement of expenses (2022: None).

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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

HAMILTON WEST PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements Year ended 31 December 2023

7 Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	259,553	53,881	(54,291)	-	259,143
Reserve Fund	4,773	42	-	-	4,815
	<u>264,326</u>	<u>53,923</u>	<u>(54,291)</u>	<u>-</u>	<u>263,958</u>
Designated Funds					
Fabric Fund	5,233	46	-	-	5,279
Piano & Organ	8,453	74	-	-	8,527
Sunday School	163	-	-	-	163
	<u>13,849</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>13,969</u>
Total Unrestricted Funds	<u>278,175</u>	<u>54,043</u>	<u>(54,291)</u>	<u>-</u>	<u>277,927</u>
Restricted funds					
Benevolent Fund	709	6	-	-	715
Training Fund	910	8	-	-	918
Parent & Toddlers	547	560	(578)	-	529
2002 Club	1,629	442	(464)	-	1,607
West Country Dancers	53	262	(274)	-	41
Special Projects	949	-	-	-	949
	<u>4,797</u>	<u>1,278</u>	<u>(1,316)</u>	<u>-</u>	<u>4,759</u>
Total Restricted Funds	<u>4,797</u>	<u>1,278</u>	<u>(1,316)</u>	<u>-</u>	<u>4,759</u>
Total Funds	<u>282,972</u>	<u>55,321</u>	<u>(55,607)</u>	<u>-</u>	<u>282,686</u>

Purposes of Designated Funds

Fabric – for maintenance and repair

Piano & Organ – for purchase of a new organ

Sunday School – to cover the running costs of the Sunday School

Purposes of Restricted Funds

Benevolent – to provide help to the community.

Training – to assist with training of elders and Sunday School teachers.

Parent & Toddlers – to provide nursery care for pre-school children.

2002 Club – to provide meeting and friendship for women.

West Country Dancers - to teach country dancing.

Special Projects - funding for maintenance costs.

HAMILTON WEST PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements Year ended 31 December 2023

8 Collections for Third Parties

	2023 £	2022 £
Erskine Hospital	-	268
Harvest Collection (Foodbank)	586	434
	<u>586</u>	<u>702</u>