

Chapelhall Parish Church of Scotland

Trustees' Annual Report
(RECEIPTS AND PAYMENTS ACCOUNTS)

for

Year Ended 31 December 2024

Congregation No. 171088

Scottish Charity No. SC008486

Chapelhall Parish Church of Scotland Trustees' Annual Report Year ended 31 December 2024

The Trustees present the Annual Report and Accounts for the
Chapelhall Parish Church of Scotland, for the Year ended 31 December 2024.

Reference and Administrative Information

Charity Name Chapelhall Parish Church of Scotland

Charity Registration Number SC008486

Congregation Reference Number 171088

Contact Address

Trustees:

Minister: Vacant

Interim Moderator: Rev. Margaret Currie B.Ed. BD (Appointed 16th June 2015)

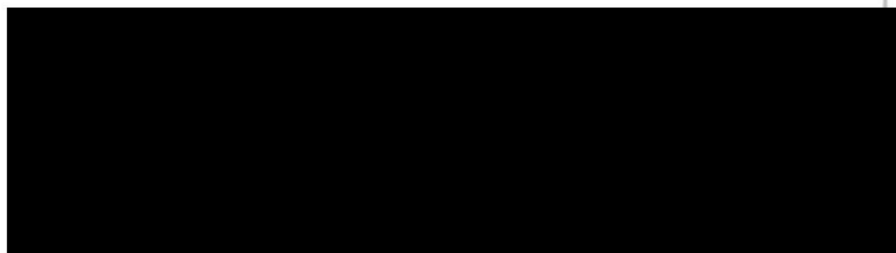
Elders:

Board:

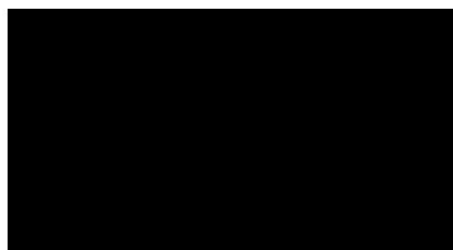
Trustees' Annual Report
Year ended 31 December 2024

Principal Office-Bearers:

Minister:
Interim Moderator:
Session Clerk:
Minute Secretary:
Church Treasurer:
Clerk to the Board:



Independent Examiner:



Bankers:

Church: -

Virgin Money
47 Main Street
Baillieston
G69 6SQ

Guild: -

Bank of Scotland
40 South Bridge Street,
Airdrie.
North Lanarkshire.
ML6 6JA

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 -
(Model Form)

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 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 Annual Stated Meeting and serve for a period of three years, after which they must seek re-election at the next Annual Stated Meeting.

Organisational Structure:

The Congregational Board is chaired by the Interim Moderator, the [REDACTED] [REDACTED] [REDACTED]

The Board meets seven times a year.

Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

The Kirk Session which meets six 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.

Trustees' Annual Report

Year ended 31 December 2024

Services of Worship:

A Service of Worship is held every Sunday, within the Church, with a 10.00am start.

The service lasts for approximately one hour.

Communion is celebrated four times a year viz., on the first Sunday in March, June, September and December, with services being held at 10.00am.

Home communion is also provided by the minister and district elder to members unable to attend church.

Annual joint service with our friends from St. Aloysius RC Church was held on Monday 2nd December in our own church

A Service is also held at the Sheltered Housing Complex, on the Wednesday afternoon following our Communion Sunday, when the aged and infirm from the complex are offered communion, followed by hospitality which is provided by the elders

Youth Activities:

Girls' Brigade

There are three sections of this Company – Brigaders ages 11 to 18 years

Juniors	8 to 11 years
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Explorers	5 to 8 years
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All sections meet on a Wednesday evening under the guidance of

Trustees' Annual Report

Year ended 31 December 2024

Interim Moderator

■■■■ was appointed by Presbytery of Hamilton on 16th June 2015.

Linkage with Kirk O'Shotts

Hamilton Presbytery held a Service of Linkage between Chapelhall and Kirk O'Shotts on 27th May 2014. Included in the Basis of Linkage it was agreed that the property and funds belonging to each congregation should remain the property and funds of each congregation. The contribution towards joint expenses would be 60% Chapelhall and 40% Kirk O'Shotts, this to be reviewed from time to time as agreed by both congregations. It has since been agreed that travelling and telephone expenses be shared equally.

A Nomination Committee has been formed, comprising 7 Members from Chapelhall and 6 from Kirk O'Shotts. Suspended meantime owing to Church of Scotland Re-adjustment Plan.

Session:

No permanent Session Clerk has been appointed.

Sunday School:

No Sunday School at present.

Guild:

The Guild meets on Monday afternoons from 1:15 to 3.00pm approximately, normally from September through to April. It is well supported by the ladies of the Church and friends. The Guild offers a programme which is varied and caters for all. The Guild is fully supportive of all the projects sponsored by the National Guild.

Trustees' Annual Report

Year ended 31 December 2024

Social Events:

2 Clothes Shows held.
1 Music/Buffer night.
Frequent Sunday Lunches.

Community Activities:

The Church encourages the people within the village, to make use of the hall facilities, resulting in:

- Children's Dancing Class using the Large Hall on Mondays from 4.00pm to 9.00pm.
- Slimming World weekly sessions.
- Alcoholics Anonymous Meetings.

Achievements and Performance:

Stewardship -

The congregation has not yet addressed this "Challenge to the Church".

We have 164 members on the roll at present. We have 49 members on our gift aid list with regular donations.

At the end of April 2018, the Kirk Session appointed the [REDACTED] [REDACTED] [REDACTED] as our Locum.
Thanks to [REDACTED] [REDACTED] [REDACTED] for her continued support as our Locum.

We are greatly indebted to the [REDACTED] for all her help as Interim Moderator during this year.

Food Bank

For many years we have collected non-perishable goods for Food Bank and still do. During the year we also accepted monetary donations and were able to remit to Food Bank £1087.50

Girls Brigade

We currently have around 26 girls in the company along with 1 auxiliary, 3 trainee officers, 2 commissioned officers, 1 who is serving as Captain. We have started the new session with all girls returning and some new girls, and we hope that we can get some more at the start of the new school term with some advertising.

We have one of our trainee officers Grace Martin who has completed her Gold Duke of Edinburgh award. All section are completing their badgework in preparation for their parents evening.

This year we took part in the Spiritual competition, and we came second in the Brigader section, the Explorers took part in Design a Tiara and were placed first. The Juniors took part in a design a dreamcatcher, although they did not place, they had a wonderful, time, and all sections are looking forward to more competitions in the new Session.

We have been part of the two community events in the village – the Summer Fun Day and the Christmas Market.

Trustees' Annual Report

Year ended 31 December 2024

We also took part in the Remembrance parade at the Cenotaph at the Library along with the Scouts and Residents Association, this was well attended by the community.

We had a movie night in the hall at Christmas we all thoroughly enjoyed the film and had lots of popcorn and sweets. This year we were able to have a Christmas Service in the church which was very well attended and enjoyed by all.

We look forward to next year and what it may bring and would like to thank the church for their continued support.

Explorers – 11
Juniors – 13
Brigaders – 2
Comissioned officers – 2
Auxiliary – 1
Trajnee Officers – 3

List of Organisations / Groups :

Guild	25
The Girls' Brigade	32
Dancing Class	20-25
Slimming World	53
Alcoholics Anonymous	15-20

Members attending the Church on a Sunday varied between 50 & 65.

Four Communion Services were held with an average attendance of 65.

Four Newsletters were also issued to Members and Adherents.

Trustees' Annual Report

Year ended 31 December 2024

Financial Review

Giving to Grow

In the year to 31st December 2024 all contributions were met in full.

During the year to 31st December 2024 contributions will be made in ten payments, February to November by Bank Standing Order.

General Fund:

The total income amounted to £48,452.46 Offerings amounted to £29,884.60 and the sum of £7,232.91 was received from Inland Revenue Gift Aid. The total expenditure amounted to £42,013.93

Fabric Fund:

In 2024 the total income amounted to £2,219.47. The total expenditure amounted to £9,340.18, being cost of insurance, general repairs and maintenance, replacements and heating and lighting in manse.

Reserves Policy:

It is the Trustees policy to hold reserves of approximately 2 months income in the General Unrestricted Fund to meet unexpected expenses.

At the year end, the Church held Unrestricted Funds totalling £92,237.62, which includes General Fund of £23,040.00, Fabric Fund of £53,365.39, Legacy Fund of £15,000, and Guild Fund of £831.83.

The Legacy Fund is a Reserve fund held to meet extra-ordinary expenses including repairs to Church and Manse. No transfers were made during the year.

Statement of Risk:

The Trustees continually review the major strategic, operational, and financial risks to which the Charity is exposed and have established procedures to mitigate the identified risks.

Trustees` Annual Report
Year ended 31 December 2024

Financial Review contd.

Volunteers:

It would be difficult to put a financial value on the contribution made by volunteers but the input of the undernoted should be considered.

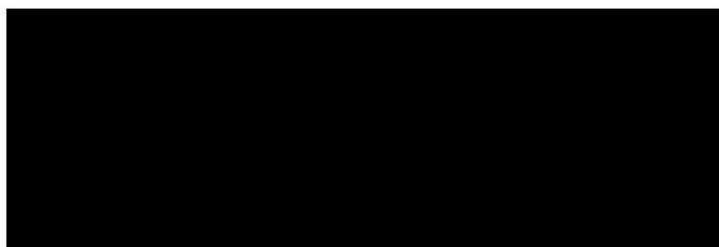
1. Elder serving local Sheltered Housing Complex.
2. Compiling and Printing Order of Service
3. Electrician
4. Flower Arrangers and distributors
5. Bakers and caterers for social functions and sales
6. Suppliers of transport
7. Maintenance of grounds

Trustees` Annual Report
Year ended 31 December 2024

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 Session / Congregational Board are responsible for the 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,



Session Clerk. – Pro Tem

Date *3rd February 2025*

Chapelhall Parish Church

Report of the Independent Examiner to the Trustees of Chapelhall 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 12 to 19.

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 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. 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

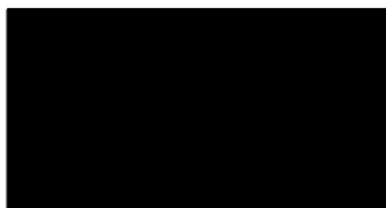
In the course of my examination, no matter has come to my attention

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 8 of the 2006 Accounts regulationshave 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: 14/2/25



Independent Examiner

Chapelhall Parish Church of Scotland

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted Funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity. No Restricted Funds were held by the congregation in 2024

No Endowment Funds are held.

Unrestricted Funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming Resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources Expended

Expenditure is recognised on an Actual basis as the liability is incurred.

Chapelhall Parish Church of Scotland

Accounting Policies (continued)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Local Trustees.

Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

Taxation

Chapelhall Parish Church of Scotland is recognised as a Charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

However, under the listed places of the Worship Grant Scheme, VAT on certain repairs to listed buildings may be reclaimed.

Chapelhall Parish Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2024

		Unrestricted Funds 2024	Unrestricted Funds 2023
<u>Receipts</u>			
	Note		
Donations	1	£38,434.99	£39,149.92
Fund Raising Events	2	£5,232.94	£5,534.58
Bank and Deposit Interest		£3,530.98	£1,752.30
Other			
Grant	3		
Legacy			
		£47,198.91	£46,436.80
Use of Premises		£5,155.00	£1,695.00
Total Receipts		£52,353.91	£48,131.80
<u>Payments</u>			
Cost of Generating Funds		£424.50	£291.85
Charitable Activities	4	£52,423.34	£45,789.78
Governance etc			
		£52,847.84	£46,081.63
Total Payments			
		£52,847.84	£46,081.63
Excess of Payments over Receipts for year		(£493.93)	£2,050.17
		(£493.93)	£2,050.17

Statement of Balances

	Unrestricted Funds 2024	Unrestricted Funds 2023
Bank, Deposit and Cash Balances Brought Forward	£92,731.65	£90,681.48
Movement in Year	(£493.93)	
Excess of Payments over Receipts		£2,050.17
Bank, Deposit and Cash Balances carried Forward	<u>£92,237.72</u>	<u>£92,731.65</u>
ASSETS		
Gift Aid		
Tax Recoverable quarter 31 Dec 24		£1,790.00

Tangible Fixed Assets

Heritable Properties

Church

Church and adjoining small hall and Vestry
 situated at 4A Russell St, Chapelhall

Hall

Large hall, Lesser Hall and Kitchen situated
 within the grounds of Church

Titles of the above properties are vested in
 Local Trustees. Given the nature of the assets
 accurate or meaningful valuations are not available.
 The situation is under consideration as to whether
 or not they are heritable assets.

Manse

Subjects situated at 6A Russell Street, Chapelhall.

Titles Vested in Local Trustees

Estimated local value

Buildings

£200,000.00

£200,000.00

The accounts were approved by the Kirk Session and Congregational Board on

3rd February 2025

For and on behalf of the Kirk Session and Congregational Board

Session Clerk
 Pro Tem

Clerk to Board

	1st Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31st Dec 2024
<u>Movement in Funds</u>					
<u>Unrestricted Funds</u>					
<u>Designated Funds</u>					
Designated Fabric Fund	£60,486.10	£2,219.47	£9,340.18		£53,365.39
Designated Guild Fund	£1,643.58	£1,681.98	£1,493.73	(£1,000.00)	£831.83
Legacy Fund	£15,000.00				£15,000.00
Total Designated Funds	£77,129.68	£3,901.45	£10,833.91	(£1,000.00)	£69,197.22
<u>Undesignated Funds</u>					
General Fund	£15,601.97	£48,452.46	£42,013.93	£1,000.00	£23,040.50
Total Undesignated Funds	£15,601.97	£48,452.46	£42,013.93	£1,000.00	£23,040.50
Total Funds	£92,731.65	£52,353.91	£52,847.84	£0.00	£92,237.72

DESIGNATED FABRIC FUND

Funds held to meet all repairs to buildings including Maintenance charges, Insurance, Misc equipment, Electricity and Gas, Re Manse.

DESIGNATED GUILD FUND

Funds held in name of the Guild and operated by Treasurer on the authority of the members. Funds distributed each year to various charities including transfer of funds to the General Fund of the Church. This year amounted to £1,000.

GENERAL FUND - Unrestricted -

The trustees prefer to hold approximately two months income in reserve in this fund.

LEGACY FUND - Unrestricted -

This is a reserve fund held to meet extra-ordinary expenses including Church and Manse.

Trustee Remuneration and Related Party Transactions

During the year one Trustee [REDACTED] [REDACTED] [REDACTED] received a remuneration amounting to £1200.00 for providing services as Church officer.

No other Trustee received any remuneration or expenses.

	Unrestricted Funds 2024	Unrestricted Funds 2023
Note		
<u>Analysis of Donations</u>	1	
F.W.O. Scheme - Non Gift Aided	£4,203.00	£4,475.50
F.W.O. Scheme - Gift Aided	£14,150.70	£13,229.10
Gift Aided Donations	£7,036.03	£7,581.43
Tax Recovered Gift Aid	£7,232.91	£7,201.21
Ordinary Offerings (Open Plate)	£4,494.87	£4,165.53
Other Donations inc Guild Organisations	£1,317.48	£2,497.15
		-
	<u>£38,434.99</u>	<u>£39,149.92</u>

	Note		
<u>Analysis of Fund Raising Activities</u>	2		
Weddings, Funerals etc	£200.00	£400.00	
Guild	£718.57	£1,524.06	
Christmas / Afternoon Tea		£1,137.27	
Sunday Lunch	£676.82	£656.90	
Christmas Buffet Night / Music Evening	£1,340.30	£915.35	
Clothes Shows	£863.00	£874.00	
Tablet	£45.00	£27.00	
Concert	£1,389.25		
	<u>£5,232.94</u>	<u>£5,534.58</u>	

<u>Grants</u>	Note		
Nil	3	-	-
		-	-
		<u>-</u>	<u>-</u>

Chapelhall Parish Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2024

Analysis of Payments

Note

2024

2023

Charitable Activities

4

Giving to Grow Assessment	£18,577.00	£16,250.00
Locum Remuneration	£10,396.96	£7,902.67
Presbytery Dues	£831.00	£726.63
Pulpit Supply & Travel	£450.00	£605.00
Interim Moderator Expenses	-	-
Locum Travel	£306.03	£376.43
Organists	£110.00	-
Church Officer	£1,200.00	£1,200.00
Grass Cutting	-	-
Fabric Repair & Maintenance	£2,350.55	£2,867.99
Insurance	£2,632.32	£2,511.83
Heating and Lighting	£9,970.68	£8,103.06
Charitable Donations	£400.00	£185.00
Guild Membership Fees etc	£390.00	£392.00
Guild Projects	£300.00	£600.00
Cleaner	£2,230.00	£1,870.00
Miscellaneous	£815.12	£861.77
Sunday School	£122.10	-
Internet	£216.00	£216.00
Music Licence	£248.00	£231.00
Initial Towel Supply	£338.58	£312.17
Vacancy Expenses	-	-
Sanitiser Etc.	-	-
Replacements	-	£578.23
Acquisitions	£539.00	-
	-	-
	£52,423.34	£45,789.78

Ministers 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' stipend's 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

	2024	2023
<u>Collection For Third Parties</u>		
Earthquake Disaster	-	£527.00
Christian Aid	£380.00	£428.70
Airdrie St Andrews Hospice	£581.77	£199.52
Erskine Hospital	£403.45	-
Food Bank	£1,087.50	£895.20
Poppy Scotland	-	£169.55
<u>Guild Donations</u>		
Church of Scotland Projects	£300.00	£600.00
Fellowship of Least Coin	-	£55.00
St Andrews Hospice	£400.00	£100.00
Scripture Union	-	£30.00
	<u>£3,152.72</u>	<u>£3,004.97</u>