

XXXXXXXXXXXXX UNITED FREE CHURCH OF SCOTLAND

Scottish Charity No.SCXXXXXX

A Congregation of the United Free Church of Scotland,

Congregation Report and Financial Statements

Year ending 31 December 2024

Principal place of worship and of Congregation activities:

**XXXXXXXXXXXXXXXXXXXXX
XXXXX**

Congregation Report and Financial Statements

Year ending 31 December 2024

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**Office Bearers, Trustees and Members of the Courts of the Congregation
serving during Year ending 31 December 2024**

Minister/ Interim Moderator

xxxxxxxxxxxxx

Office Bearers

***Session Clerk
Clerk to Board/ C of M/ Preses
Treasurer***

xxxxxxxxxxxxx

Property Trustees

***Minister, Session Clerk, Clerk to the Board, Treasurer
(ex Officio)***

Kirk Session

***Minister/Interim Moderator
Session Clerk
Elders:-***

***Congregational Board
Committee of Management
Deacons Court***

***Minister
Clerk
Elders
Elected Members:-***

Highlight resignations/ appointments during year

Bankers

Independent Examiner

Congregation Report year ending 31 December 2024

1. Constitution and Principal Activities of the United Free Church of Scotland

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts it recognises liberty of judgment on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit, and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

2. Responsibilities of the Congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the **XXXXX** (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

3. Responsibilities and Appointment of Office Bearers

All matters affecting the spiritual well being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its **Minister/ Interim Moderator** and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the **Congregational Board/ Deacons Court/ Committee of Management** of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The **Minister/ Interim Moderator** of this Congregation is appointed by the Presbytery of the **XXXX**. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the **Congregational Board/ Deacons Court/ Committee of Management**. Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. Presbyterianism means the government of the Church by elders.

4. Activities and Achievements

Brief resume / summary of Congregation Activities, Achievements, significant events/ changes during year

5. Financial Statements and Funds

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £250,000, the Financial Statements of this Congregation set out on pages **X to X** consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2019 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

Brief summary of financial position for the year together with mention of any significant/ extraordinary item and any significant outstanding income/expenditure which might impact upon the year end financial position as shown by the Statement of Congregation Funds.

6. Accounting Policies

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.
- The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to these Statements.
- The Balances of Congregation Funds represents sums available for the ongoing work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

7. Land and Property

Land and Property consist of **Church, Church Hall** together with fittings and furnishings (including communion, other ecclesiastical articles). ***Congregation owns a Manse. If manse owned but let this should be noted***

These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment and/or resale. No market value is placed on these Assets.

8. Independent Examiner

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31st December 2023 is on page 6.

9. Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statements were approved by the ***Congregational Board/ Deacons Court/ Kirk Session & Committee of Management*** at their meeting on ***xxxx xxxxxxxx 2025*** and by the Congregation at the Annual General Meeting held on ***xxxx xxxxxxxx 2025***. The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are:-

Signed	<i>Minster/ Interim Moderator</i>
Signed	<i>Session Clerk</i>
Signed	<i>Clerk to the Congregational Board Clerk of Committee of Management Preses</i>
Signed	<i>Treasurer</i>
Date	

Independent Examiner's Report to the Trustees and Office Bearers of xxxxxxxxxxxx United Free Church of Scotland

I report on the Report and Financial Statements of the Congregation for the year ending 31 December 2024 which are set on pages **3 to 5 and 7 to 10**

Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Finance Statements as required under section 44(1) (c) of the 2005 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 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

Independent Examiners 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 report and 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 Report and Financial Statements to be reached.

Signed:

Name:

Address

Date:

Statement of Balances and Movement on Congregation Funds for Year ending 31 December 2024

Fund	Nature of Fund	Balance 01.01.23 £	Receipts 2024 £	(Payments) 2024 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.12.23 £	Held as follows	£
General	Unrestricted Note 1									
Fabric	Restricted Note 2									
Benevolent	Restriced Note 3									
Manse	Designated Note 4									
Total Congregation Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Notes to the Financial Statements for the Year ending 2024 (Sample Notes)

Nature of Congregation Funds:

General	Unrestricted	Note 1	Ordinary receipts and payments of the Congregation. Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s).
Fabric	Restricted	Note 2	To repairs to external and internal fabric and/or furnishings of Church, Hall or Manse
Benevolent	Restriced	Note 3	To benevolent purposes for members, adherents and those in the local community
Manse	Designated	Note 4	Net income from let of Manse, for repairs, decoration and refurbishment of the Manse
Governance		Note 5	No governance costs are incurred during the year. Duties relating to governance are provided voluntarily
Property	Church Manse ,Hall	Note 6	Congregation property is held for the use of the Congregation in fulfilling its aims and mission to its members, adherents and the community it serves; not for investment or resale. No market vakue is placed on these properties.
Investments		Note 7	Investments held on behalf of the Congregation which have a variable Market Value are included in the above Statement of Balances at the value at the year end. Revaluations during the year are reported in the table above as 'Net Change in Fund'
Contingent Liabilities		Note 8	Financial Statements present the receipts received and payments made during the year. In the event there are any material outstandings,contingent liabilities and /or commimits these are noted below:- There are no contingent liabilities at the date of this Report and Financial Statement.
Payments to Trustees		Note 9	No payments have been been made to any Trustee for the performance of their duties as Trustees of the Congregation

Approval of Congregation Financial Statements for the Year ending 31 December 2024
as set out on Pages 7,8,9. by Office Bearers authorised to sign.

Minister/Interim Moderator	XXXXXXXXXXXXXXXXXXXXX	Name
Clerk to Congregatioal Board/ Preses	XXXXXXXXXXXXXXXXXXXXX	Name
Treasurer	XXXXXXXXXXXXXXXXXXXXX	Name
Date	XXXXXXXXXXXXXXXXXXXXX	

Note	Details of Receipts	£
1	Offerings - Other	General 0.00
2	Donations - Organisations	General 0.00
3	Other - Miscellaneous	General 0.00
4	Extra-ordinary	All Funds 0.00
5	Receipts for and Payments to Missions	General 0.00
	Donations	Contributed to:
		From General Funds
		5% of offerings
		Other
		Contributions to:-
		Total payments to Missions

Note Details of Payments		£	£	£
6 Property	General			
	Church	Manse	Total	
	Council Tax			0.00
	Insurance			0
	Heat and Light			0.00
	Repairs, maintenance			0.00
	Equipment, Furnishing			0.00
	Sub Total	0.00	0.00	0.00
	Fabric			
	Repairs			0.00
			0.00	
Sub Total	0.00	0.00	0.00	
Property Total	0.00	0.00	0.00	
7 Office & Publicity	General			
				0.00
8 Miscellaneous	General			
	Benevolent	Total		0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
		0.00	0.00	0.00

St. Andrews Bellshill United Free Church of Scotland
Financial Schedule for 2024

Congregation:
Presbytery of :

GENERAL FUND

RECEIPTS:

Offerings:	Open	5504	
	Free Will Envelopes	3093	
	Free Will Envelopes (Gift Aid)	4172	
	Gift Aid Tax Recovered	5337	
	Other Offerings	<u>10062</u>	<u>28168</u>

Donations	Church Organisations	0	
	Other	<u>30841</u>	<u>30841</u>

Other Receipts	Bank/Investments	0	
	Rent/Let premises	0	
	Stedfast	162	
	Other	<u>237</u>	<u>399</u>

Fund Raising Activity	Total net fundraising income	4962	4962
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Total Ordinary Receipts			<u><u>64370</u></u>
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Extraordinary Receipts	Legacies/Bequests/Grants	807	
	Other	0	
	Proceeds disposal - Property	0	
	Receipts for Missions	<u>0</u>	<u>807</u>

TOTAL RECEIPTS	carried down to summary		A <u><u>65177</u></u>
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PAYMENTS:

Ministry	Minister Stipend/NI/expense	32503	
	Other	<u>1223</u>	<u>33726</u>

Other Salaries/ Services	Other	7801	7801
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Property	Church	22957	
	Manse	<u>2330</u>	<u>25287</u>

Other Congr. Payments	Total	0	0
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Governance		0	0
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Contributions to	Denomination	0	
	Presbytery	6815	
	Missions	<u>490</u>	<u>7305</u>

Total Ordinary Payments			<u><u>74119</u></u>
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Extraordinary Payments	Repairs, maintenance etc.	13422	
	Other	2969	
	Payments to Missions		<u>16391</u>

TOTAL PAYMENTS	carried down to summary		B <u><u>90510</u></u>
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GENERAL FUND - Summary:

TOTAL RECEIPTS	brought down	A <u><u>65177</u></u>
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(Less) TOTAL PAYMENTS	brought down	B <u><u>90510</u></u>
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SURPLUS (DEFICIT)		<u><u>-25333</u></u>
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Transfers	From Other Funds	0	0
	(To Other Funds)	0	0
BALANCE	at 01.01.2024		90741
	at 31.12.2024		65408

DRAFT

United Free Church of Scotland



December 2024

To: Congregational Treasurers

Dear Colleagues

We are writing regarding several matters.

FINANCIAL SCHEDULE 2024

We have pleasure in attaching a copy of the Schedule to complete and photocopy, along with an electronic version, if that is your preference. Please use whichever format you are most comfortable with.

The annual Financial Schedule should be completed to reflect the situation at 31 December 2024. We would ask you to return the completed Schedule by **Friday, 28th February 2025** with one copy to Church Office, one to the Presbytery Clerk and one to be retained for your records. Please return the Schedule by that date even if the Financial Statement is not available at that point. Returns can be submitted via email rather than post which can be unreliable. We have provided an email address for each of the Presbytery Clerks. Please note that a typed name can be added rather than a signature which will be read as being authorised by the said office bearers. If returns are being sent by post, please use the correct postage and remember that schedules / accounts can be folded into a C5 or DL envelope rather than sent flat in an A4 envelope.

The addresses of the Presbytery Clerks are as follows: -

STIPENDS

A number of congregations with Ministers choose to pay a supplement to the minimum stipend. We will assume these are to continue in January unless we are notified of any change. If congregations wish to amend the supplement or if any other congregation wishes to make such a payment please let us know as soon as possible so that an adjustment can be made from January.

Thank you for your assistance in these matters.

**Independent Examiner's Report to the Trustees and Office Bearers of Bellshill St.
Andrews United Free Church of Scotland**

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December 2024 which are set out as attached.

Respective Responsibilities of Office Bearers and Trustees and Examiner

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Basis of Independent Examiner's Statement

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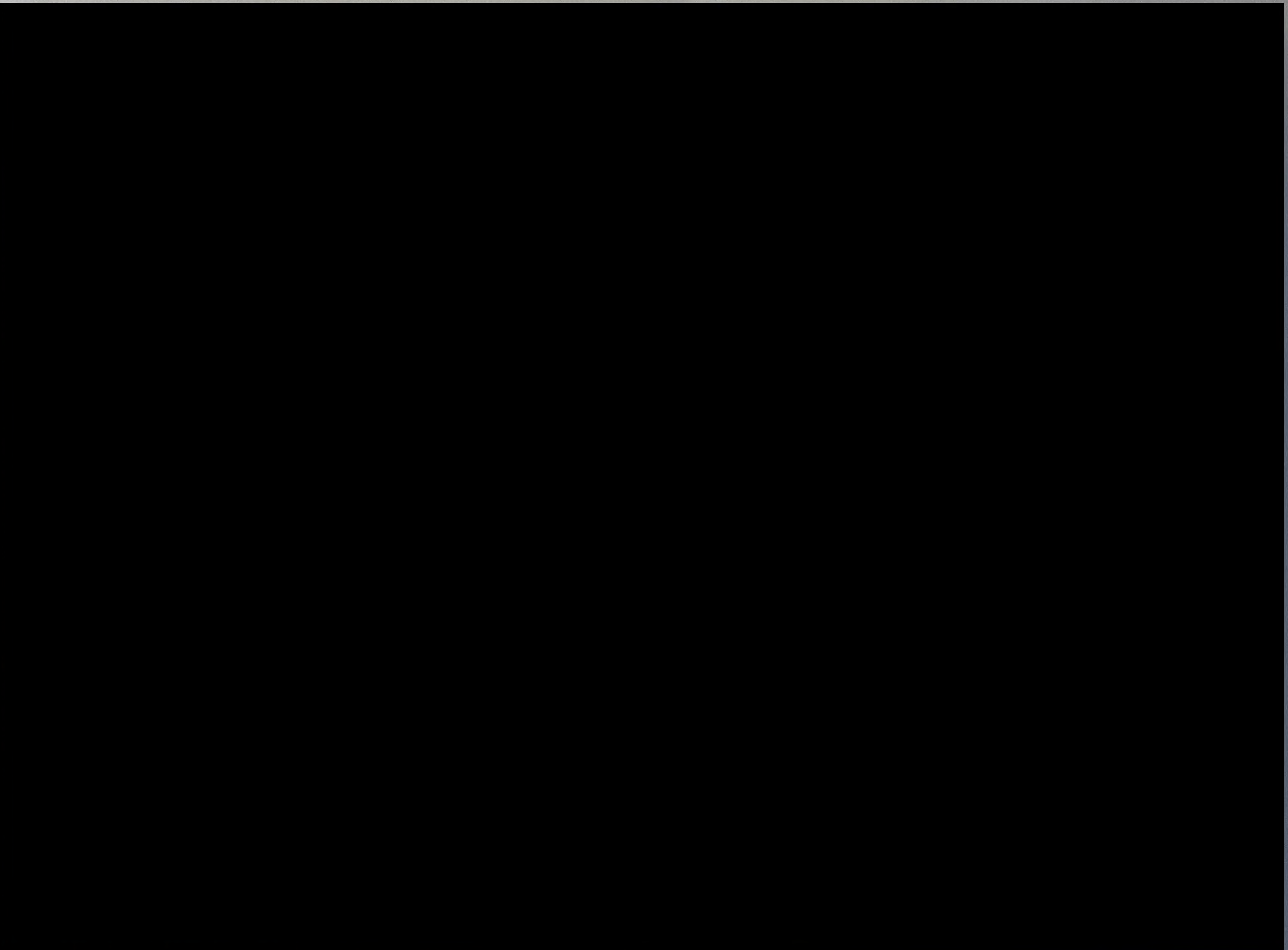
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To have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Report and Financial Statements to be reached.



Date: 18th April 2025