

THE CHURCH OF SCOTLAND  
FAULDHOUSE ST. ANDREW'S PARISH CHURCH

YEAR ENDED 31st DECEMBER, 2022

RECEIPTS AND PAYMENTS ACCOUNTS

CONGREGATION NO: 020145

CHARITY NO: SC 016313

**Fauldhouse St Andrew's Parish Church of Scotland**

**Reference and Administrative Information**

Charity Name: Fauldhouse St. Andrew's Parish Church of Scotland

Charity Registration No: SC 016313

Congregation Reference No: 020145

Contact Address: [REDACTED]

**Trustees:**

**Kirk Session:**

[REDACTED]

**Congregational Board:**

[REDACTED]

**Principal Office-Bearers:**

Minister

Session Clerk:

Clerk to the Board:

Church Treasurer:

[REDACTED]

**Independent Examiner:**

[REDACTED]

**Bankers:**

The Royal Bank of Scotland,  
8 Hopetoun Street,  
Bathgate  
West Lothian EH48 4EU

## **Fauldhouse St Andrew's Parish Church of Scotland**

### **Trustees Annual Report Year Ended December, 2022**

#### **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 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 Minister or a Vice-Chairman appointed by the Board as required. It meets 10 times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets 9 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 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

2022 began in the same manner as 2021, with government-imposed restrictions on numbers of people gathering, due to the continued threat of Covid-19; this meant that very little of our normal routine of congregational life and regular activities could take place. Services continued online under the banner 'Scott on Sunday' and were published on YouTube and our own Facebook page. The minister, as chaplain of Falla Hill Primary School, continued to provide recordings throughout the year for various school assemblies, culminating a series of four advent talks during December.

Following the loosening of restrictions over the year, Church worship began to return to normal, although one of the downsides of Covid has been the lack of numbers returning to regular worship. While restrictions eased, we continued to provide recordings of live Services, which were uploaded to YouTube and shared widely.

Communion has been celebrated four times during the year using a different pattern of serving the elements, which was well received.

Since the summer, congregational life has begun to get back to normal with various organisations and groups returning to our halls each week. Tea and Coffee have resumed after worship, and the Tuesday Coffee Shop has also reopened as from the autumn

Fundraising events have also continued, with a film afternoon in October, our Christmas Fair in November, and our Christmas Tree Festival or 'Treefest' in December.

Kirk Session and Congregational Board meetings have returned to being 'in-person'. Pastoral work has continued, and we have seen our flower ministry resume. Church news has continued to be circulated through our quarterly newspaper 'The St Andrews Times', through which we have kept the congregation updated

Over the past year we have engaged with the Presbytery of Edinburgh and West Lothian in devising its Presbytery Mission Plan; with the Plan suggesting a union with Harthill St Andrews, we have begun to engage with the Kirk Session there in some joint meetings, and have had several opportunities to share worship together. Our minister, as Interim Moderator at Harthill St Andrews, has, since October, been conducting Services of Worship there as well as in Fauldhouse.

## Fauldhouse St Andrews Parish Church of Scotland

### Achievements and Performance

At the end of the year there were 159 members on the Church Roll, a decrease of 5 from the previous year. Attendance at Morning Worship varies between 40-50. Elders participate in leading worship.

As a Church we take an active part in our community. Our halls are used by the Brownies Guides and Rainbows, a slimming club, children's parties, AA and CA meetings and funeral teas. It is open for annual events such as the Gala Day and Community Day. We also hold our Coffee Morning each week, which is well supported by the community, and we are committed to using Fairtrade products.

We raise money for several charities throughout the year and take part in the Blythswood Christmas Shoebox Appeal which helps refugees and displaced people throughout the world.

The congregation co-operates ecumenically through its Minister with the local Roman Catholic Church and the Salvation Army at the annual Remembrance Service at the War Memorial.



## **Fauldhouse St Andrews Parish Church of Scotland**

### **Financial Review**

The principal source of income is from direct giving through our weekly offerings, standing orders, tax recovered from the Gift Aid Scheme, fund raising and donations. Direct giving decreased during the year by £2766.92 and the number of people who contribute through the Gift Aid scheme is 23 a decrease of 2.

We are showing a deficit of £2955.10 in our accounts this year. This is better than we envisaged and although our direct giving has decreased we were able to resume our weekly coffee shop, fundraising events and hall lets, if only for part of the year.

We have had the additional cost to the heating system enabling us to run the church and hall separately completed costing £4071.

We envisage that we will show a small deficit in 2023 due to the reduction in direct giving.

### **Reserves Policy**

The Kirk Session and Board in December 2022 decided that we would continue to hold a reserves policy of £15,000 for the year 2023 and review it again in November 2023.

The Reserves Policy is in place to cover any exceptional one-off costs that may arise due to unforeseen circumstances.

### **Statement of the 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.

**Approved by Trustees and signed on their behalf,**



Date 19/02/2023

**Fauldhouse St. Andrew's Parish Church of Scotland**

**SC 01631**

**Independent Examiner's Report to the Trustees of Fauldhouse St. Andrew's Parish Church**

I report on the accounts of the Charity for the year ended 31st December, 2022 which are set out on pages 7 - 12.

**Respective responsibilities of trustee 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 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**

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 present 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.

**Fauldhouse St Andrew's Parish Church of Scotland**

**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.

Signed:



Address:



Date:

22 FEB 2023

Fauldhouse St. Andrew's Parish Church of Scotland

Receipts & Payments Accounts

for year ended 31st December 2022

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
<b>Receipts</b>					
Donations	3	£34,301.37	£0.00	£34,301.37	£36,582.92
Legacies		£0.00	£0.00	£0.00	£0.00
Fund Raising Events		£1,735.00	£1,973.00	£3,708.00	£1,739.00
Bank & Deposit Interest		£99.02	£0.00	£99.02	£32.95
Special Collections	6	£1,939.50	£0.00	£1,939.50	£598.00
Sundries		£675.95	£0.00	£675.95	£0.00
		<b>£38,750.84</b>	<b>£1,973.00</b>	<b>£40,723.84</b>	<b>£38,952.87</b>
Rental of Premises		£3,881.00	£0.00	£3,881.00	£1,009.00
Grants		£0.00	£0.00	£0.00	£0.00
Receipts from Gen. Trustees		£0.00	£0.00	£0.00	£0.00
Other Income		£0.00	£0.00	£0.00	£0.00
<b>Total Receipts</b>		<b>£42,631.84</b>	<b>£1,973.00</b>	<b>£44,604.84</b>	<b>£39,961.87</b>
<b>Payments</b>					
	4				
Cost of Generating Funds		£241.86	£0.00	£241.86	£291.22
Charitable Activities		£47,073.08	£245.00	£47,318.08	£54,809.90
<b>Total Payments</b>		<b>£47,314.94</b>	<b>£245.00</b>	<b>£47,559.94</b>	<b>£55,101.12</b>
<b>Excess of Receipts over Payments for the year</b>	2	<b>-£4,683.10</b>	<b>£1,728.00</b>	<b>-£2,955.10</b>	<b>-£15,139.25</b>

**Fauldhouse St. Andrew's Parish Church of Scotland**

**Statement of Balances as at 31st December 2022**

		<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b>Bank &amp; Deposit Balances</b>					
Balance brought forward	2	£48,619.86	£2,997.41	£51,617.27	£66,756.52
<b>Movements in year</b>					
Excess of Receipts over Payments for the year		-£4,683.10	£1,728.00	-£2,955.10	-£15,139.25
		£43,936.76	£4,725.41	£48,662.17	£51,617.27
Cheques carried over from previous year		£0.00	£0.00	£0.00	£0.00
Cheques issued but not presented		£0.00	£0.00	£0.00	£0.00
<b>Bank &amp; Deposit Balances carried forward</b>		<b>£43,936.76</b>	<b>£4,725.41</b>	<b>£48,662.17</b>	<b>£51,617.27</b>

**Investments** - see Appendix

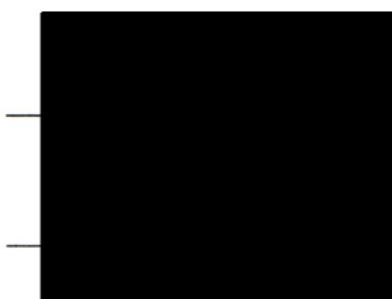
**Assets**

Gift Aid Receivable	£3,935.25	£3,935.25	£4,490.00
<b>Total</b>	<b>£3,935.25</b>	<b>£3,935.25</b>	<b>£4,490.00</b>

**Liabilities**

Nil

The accounts were approved by the Kirk Session & Congregational Board



Treasurer

Date: 19/02/2023

Date: 16<sup>TH</sup> FEB 2023



# Fauldhouse St. Andrew's Parish Church of Scotland

## Notes to the Accounts

### 1. Trustee Remunerations and Related Party Transactions

Only one trustee received remunerations in 2022

The Rev [REDACTED] received traveling expenses and council tax totalling £3025.14 During the year 2022

### 2. Movement in Funds

All movement in funds are as shown in the Statement of Balances. We have one unrestricted fund which is used for general expenditure and one restricted fund used for fabric purposes.

### 3. Analysis of Donations

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
FWO (non gift aid )	£9,018.00	£0.00	£9,018.00	£9,690.60
FWO (gift aid)	£10,734.00	£0.00	£10,734.00	£12,365.00
Tax Recovered on Gift Aid	£4,491.37	£0.00	£4,491.37	£4,557.07
Open Plate	£4,787.00	£0.00	£4,787.00	£5,250.25
Other Offerings, Donations	£5,271.00	£0.00	£5,271.00	£4,720.00
	<b>£34,301.37</b>	<b>£0.00</b>	<b>£34,301.37</b>	<b>£36,582.92</b>

### 4 . Analysis of Payments

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
Cost of Generating Funds - WFO Envelopes	£241.86	£0.00	£241.86	£291.22
<b>Charitable Activities</b>				
Ministry & Mission	£21,278.00	£0.00	£21,278.00	£21,517.00
Interim Moderator's Travel	£0.00	£0.00	£0.00	£0.00
Minister's Expenses	£720.00	£0.00	£720.00	£1,200.00

# Fauldhouse St. Andrew's Parish Church of Scotland

## Notes to the Accounts

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
Charitable Activities (continued)				
<b>Locum Ministry &amp; Mission &amp; expenses</b>	£0.00	£0.00	£0.00	£0.00
Pulpit Supply	£445.00	£0.00	£445.00	£285.00
Organist	£0.00	£0.00	£0.00	£0.00
Presbytery Dues	£825.00	£0.00	£825.00	£425.00
Council Tax	£2,305.14	£0.00	£2,305.14	£2,236.29
Heating & Lighting	£3,312.17	£0.00	£3,312.17	£3,406.54
Insurance	£2,531.75	£0.00	£2,531.75	£2,385.54
Photocopier, Stationery etc.	£1,077.33	£0.00	£1,077.33	£581.69
Fire Safety	£145.60	£0.00	£145.60	£307.26
Advertising	£60.00	£0.00	£60.00	£0.00
Church Telephone	£634.90	£0.00	£634.90	£584.32
Traidcraft	£0.00	£0.00	£0.00	£0.00
Manse Gas Maintenance	£461.75	£0.00	£461.75	£432.25
Manse Heating & Lighting	£0.00	£0.00	£0.00	£0.00
Life & Work	£243.00	£0.00	£243.00	£333.00
Fabric, Repairs, etc.	£7,155.38	£0.00	£7,155.38	£18,482.59
Manse Telephone	£942.73	£0.00	£942.73	£723.84
Sundries	£4,935.33	£245.00	£5,180.33	£1,909.58
<b>Total</b>	<b>£47,314.94</b>	<b>£245.00</b>	£47,559.94	£54,809.90
<b>Governance costs</b>				
Independent Examiner's fees	£0.00	£0.00	£0.00	£0.00
Purchase of Assets	£0.00	£0.00	£0.00	£0.00
<b>Total</b>	<b>£47,314.94</b>	<b>£245.00</b>	£47,559.94	£54,809.90

## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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 £28,700 and the maximum stipend in the fifth and subsequent years was £35,269.

**Fauldhouse St. Andrew's Parish Church of Scotland**

**Notes to the Accounts**

	<b>2022</b>	<b>2021</b>
<b>6. Collections for Third Parties</b>		
Christian Aid	£387.50	£413.00
Blythwood Shoebox	£240.00	£185.00
Poppy Scotland	£220.00	£0.00
Church of Scotland Ukraine Appeal	£1,092.00	£0.00
<b>TOTAL</b>	<b>£1,939.50</b>	<b>£598.00</b>

## APPENDIX

### Fauldhouse St. Andrew's Parish Church

#### Funds held on behalf of the congregation by The Church of Scotland General Trustees

	2022	2021
Reserve Account	<b>£1,678.87</b>	<b>£1,669.64</b>
General Account	£6,802.89	£6,765.53
<b>Total</b>	£8,481.76	£8,435.17