

The Church of Scotland

Haddington West Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS 2024

Congregation No: 030207

Charity No: SC022183

Haddington West Parish Church
Receipts and Payments Accounts
Year ended 31 December 2024

Reference and Administrative Information

Charity Name	Haddington; West Parish Church (Church of Scotland)
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Charity Registration Number SC022183

Congregation Reference Number 30207

Address The Manse
15 West Road
Haddington
East Lothian
EH41 3RD

Trustees

The trustees who served the charity during the period were as follows:

Trustees

Session Clerk

Church Treasurer

Independant Examiner EQ Accountants Limited

Bankers Royal Bank of Scotland
32 Court Street
Haddington
East Lothian
EH41 3NS

Haddington West Parish Church

Trustee's 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 (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session which is chaired by the minister meets 8 times a year and is responsible for spiritual and temporal affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Fabric Convener as appropriate.

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.

The congregation undertakes the following activities in furtherance of our objectives:

- Sunday morning services with coffee after. Communion 4 times a year and in homes for the elderly baptisms, weddings.
- Bible Study
- Alpha course when required
- Christian Aid Week (planning, events, fundraising, service)
- Engaging with other local churches (Prayer Week of Christian Unity, Remembrance Sunday, Holy Week, Women's World Day of Prayer, praise evenings)
- Aiding local food bank; collection for refugees
- Premises were used by various groups, Friday Friends (work among people in difficult circumstances), Community Fitness class, concerts and others.

Achievements and Performance

Our church hall is again open to use by other community groups and accommodates youth organisation's and a fitness class on a regular basis. It has also been the venue for various community meetings.

Haddington West Parish Church
Trustee's Annual Report
Year ended 31 December 2024

Financial Review

Accounts

These accounts have been compiled to comply with the requirements from OSCR and have been prepared on a receipts and payments basis.

Statement of Financial Activity

General Funds

Pre-tax receipts from donations were down on 2023 (£39,435 vs. £42,623), consistent with the continuing gradual softening we have seen in recent years albeit the Gift Aid element remained firm (£22,320 vs. £21,526). Rental income was also lower than last year (£4,849 vs. £6,640).

This was the second year in a row of high expenditure on fabric repairs (2024: £27,838 and 2023: £19,592) reflecting the cost of the long overdue works to replace the church boiler and the manse windows. This year also saw some additional expenditure to cover remedial work to the church and manse roofs following the quinquennial inspection. Most other costs were held broadly level compared to 2023, although heat and light costs (£5,994) were sharply higher (2023: £4,018).

The remaining value of investments with the Church of Scotland scheme had a market value of £5,608 (£6.38 per unit) at year end (2023: £5,125). This represents an increase of £0.55 per unit on the prior year value.

Summary

Activities across all funds gave an annual income of £54,937 while expenditure was £81,701, resulting in a deficit of £26,764.

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 cash funds of £35,967 which is line with this policy.

The Church also held £31,296 of restricted funds which have been provided for the purposes specified in note 2.

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.

Approved by the Trustees and signed on their behalf

Signed
Date 8 APRIL 2025

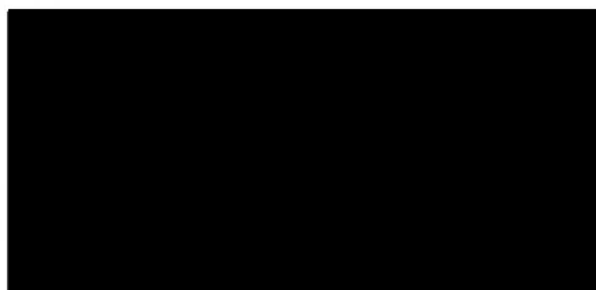
Haddington West Parish Church
Receipts and Payments Account
Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Receipts</u>						
Donations		£ 45,513	£ -	£ -	£ 45,513	£ 42,623
Activates for Generating Funds		£ 300	£ -	£ -	£ 300	£ 922
Income from Charitable Activities		£ -	£ -	£ -	£ -	£ -
Bank & Deposit Interest		£ 699	£ 299	£ -	£ 998	£ 816
Investment Income		£ 3,277	£ -	£ -	£ 3,277	£ 25,832
		£ 49,789	£ 299	£ -	£ 50,088	£ 70,193
<u>Other Income</u>						
Loans		£ -	£ -	£ -	£ -	£ 17,800
Rental Use of Premises		£ 4,849	£ -	£ -	£ 4,849	£ 6,640
Total Receipts	3	£ 54,638	£ 299	£ -	£ 54,937	£ 94,633
<u>Payments</u>						
Cost of Generating Funds		£ -	£ -	£ -	£ -	£ -
Charitable Activities		£ 81,685	£ 16	£ -	£ 81,701	£ 77,850
Governance Costs		£ -	£ -	£ -	£ -	£ -
Total Payments	4	£ 81,685	£ 16	£ -	£ 81,701	£ 77,850
Net Receipts/(Payments)		-£ 27,047	£ 282	£ -	-£ 26,764	£ 16,783
Transfers to/(From) Funds		£ -	£ -	£ -	£ -	£ -
Surplus/(Deficit) for year		-£ 27,047	£ 282	£ -	-£ 26,764	£ 16,783

Haddington West Parish Church
Statement of Balances
Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Bank & Deposit Balances</u>						
Cash & bank balances at start of year		£ 63,013	£ 31,013	£ -	£ 94,026	£ 77,243
Surplus/(Deficit)		-£ 27,047	£ 282	£ -	-£ 26,764	£ 16,783
Cash & bank balances at end of year	2	<u>£ 35,967</u>	<u>£ 31,296</u>	<u>£ -</u>	<u>£ 67,262</u>	<u>£ 94,026</u>
<u>Investments</u>						
Market Value		<u>£ 4,523</u>	<u>£ 1,085</u>	<u>£ -</u>	<u>£ 5,608</u>	<u>£ 5,125</u>
(historical cost £3,268)						
<u>Assets</u>						
		<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>
<u>Liabilities</u>						
Church of Scotland Insurance			£ -	£ -	£ -	£ 5,259
EQ Accountants		£ 1,200			£ 1,200	£ 1,200
		<u>£ 1,200</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 1,200</u>	<u>£ 6,459</u>

The accounts were approved by the Kirk Session on 8th APRIL 2025
For and on behalf of the Kirk Session



ON CLERK)

Haddington West Parish Church
Notes to the Accounts
Year ended 31 December 2024

1 Trustee Remuneration and Replated Party Transactions

Mrs Jacqueline Waugh who is a member of the Kirk Session received £2,118 in her role as Church Cleaner during the year.

2 Movement in Funds

	At 1 Jan 2024	Receipts	Payments	Transfers & Adjustments	At 31 Dec 2024
Unrestricted Funds					
Designated Fabric Fund	£ 39,066	£ -	-£ 27,838	£ -	£ 11,228
Designated Ministry Pastoral Fund	£ 1,292	£ -	-£ 50	£ -	£ 1,242
Designated Youth Club	£ 948	£ 14	£ -	£ -	£ 962
General Fund	£ 21,707	£ 54,625	-£ 53,797	£ -	£ 22,535
	<u>£ 63,013</u>	<u>£ 54,638</u>	<u>-£ 81,685</u>	<u>£ -</u>	<u>£ 35,967</u>
Restricted Funds					
Flower Fund	£ 718	£ -	-£ 16	£ -	£ 702
Organ Fund	£ 9,753	£ 107	£ -	£ -	£ 9,860
Hall Fund	£ 3,630	£ 53	£ -	£ -	£ 3,683
Youth worker Fund	£ 12,587	£ 138	£ -	£ -	£ 12,726
The Miss Souter Fund	£ 2,175	£ -	£ -	£ -	£ 2,175
The Miss Somerville Fund	£ 585	£ -	£ -	£ -	£ 585
The Miss Burns Bequest	£ 1,566	£ -	£ -	£ -	£ 1,566
	<u>£ 31,013</u>	<u>£ 299</u>	<u>-£ 16</u>	<u>£ -</u>	<u>£ 31,296</u>
Total Funds	£ 94,026	£ 54,937	-£ 81,701	£ -	£ 67,262

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Ministry Pastoral Fund: a fund to be used to provide funds for the general good.

Youth Club Fund: a fund to be used to provide funds support for a congregation youth club.

Purposes of Restricted Funds

Flower Fund: This fund is to provide flowers for display during services of worship.

Organ Fund: This fund is to provide maintenance and repairs of the church organ.

Hall Fund: This is a fund to assist with the cost of building a new hall extension adjoining the current building.

Youth Worker Fund: This is a fund to be used towards the payment of a Joint Churches youth worker's salary.

The Miss Soutar Fund is to be used to provide funds for the poor.

The Miss Somerville Fund is to be used to provide for the choir and music needs of the church.

The Miss Burns Bequest is to be used to provide funds for the Youth and Youth groups of the congregation.

Haddington West Parish Church**Notes to the Accounts****Year ended 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
3 Analysis of Donations				
Gift Aid Donations	£ 22,320	£ -	£ 22,320	£ 21,526
WFO Scheme (non Gift Aid)	£ 8,424	£ -	£ 8,424	£ 14,318
Tax recovered on Gift Aid	£ 6,079	£ -	£ 6,079	£ -
Ordinary Offerings (Open Plate)	£ 6,003	£ -	£ 6,003	£ 4,391
Other Offerings, Donations etc	£ 2,688	£ -	£ 2,688	£ 2,388
	<u>£ 45,513</u>	<u>£ -</u>	<u>£ 45,513</u>	<u>£ 42,623</u>
Activities from Generating Funds				
Income from Charitable Activities	£ 300	£ -	£ 300	£ 922
Bank & Deposit interest	£ 699	£ 299	£ 998	£ 816
Investment Income	£ 3,277	£ -	£ 3,277	£ 25,832
	<u>£ 4,276</u>	<u>£ 299</u>	<u>£ 4,574</u>	<u>£ 27,570</u>
Other Income				
Rental Use of Premises	£ 4,849	£ -	£ 4,849	£ 6,640
Loan	£ -	£ -	£ -	£ 17,800
Rental Use of Premises	£ 4,849	£ -	£ 4,849	£ 24,440
Total	£ 54,638	£ 299	£ 54,937	£ 94,633
4 Analysis of Payments				
Cost of Generating Funds				
Offering envelopes & Special Appeal	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>
Charitable Activities				
Ministries & Mission allocation	£ 31,812	£ -	£ 31,812	£ 38,735
Presbytery dues	£ -	£ -	£ -	£ -
Minister's expenses	£ 1,590	£ -	£ 1,590	£ 3,212
Ministerial Assistance	£ 50	£ -	£ 50	£ -
Pulpit Supply	£ 800	£ -	£ 800	£ 330
Other Staffing costs	£ 4,128	£ -	£ 4,128	£ 4,319
Fabric repairs	£ 27,838	£ -	£ 27,838	£ 19,592
Maintenance	£ 685	£ -	£ 685	£ 1,353
Council Tax	£ 2,971	£ -	£ 2,971	£ 3,626
Heat & light	£ 5,994	£ -	£ 5,994	£ 4,018
Insurance	£ 5,817	£ -	£ 5,817	£ 519
Manse & Church office expenses	£ -	£ -	£ -	£ 498
Organ & Music	£ -	£ -	£ -	£ -
Printing, stationery & postage	£ -	£ -	£ -	£ -
Grants and disbursements	£ -	£ -	£ -	£ -
Other expenses	£ -	£ 16	£ 16	£ 1,649
Total	£ 81,685	£ 16	£ 81,701	£ 77,850
Governance costs				
Independent examiner's fee	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

Haddington West Parish Church
Notes to the Accounts
Year ended 31 December 2024

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 loan. 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 £31,642 and the maximum stipend (in the fifth and subsequent years £38,884)

6 Collections for Third Parties

	2024	2023
	£	£
Siliguri Twinning Appeal	£ -	£ 437
	£ -	£ 437

Haddington West Parish Church

FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024

Respective responsibilities of Trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) 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 presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below

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.



EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: 13/05/2025