

Uphall South Parish Church Of Scotland

Scotland · Charity number SC024255

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1902-01-01
Register	View on the OSCR register

Contact

Address	90 Woodville Court Broxburn EH52 5LR
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Activities

Activities: 'It does none of these'

Purposes: 'the advancement of religion'

What the charity does: We reach out to the local community with the Gospel of Jesus by showing His love in practical ways. We are involved with the youthwork in the schools and engage with the care homes in Uphall and Broxburn. We take part in running a cafe, serving at the Gala Day and hold events open to all including services of worship each Sunday. Our halls are available for use by local groups like AA and country dancing.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: Advancement of religion

Geography

- **Main operating location:** West Lothian
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£61,070	£50,644	-	1
2024-12-31	£47,535	£60,683	-	1
2023-12-31	£212,566	£267,840	-	2
2022-12-31	£42,907	£52,912	-	2
2021-12-31	£103,983	£46,298	-	0
2020-12-31	£52,202	£67,226	-	0

Uphall South Parish Church Of Scotland

Scotland - Charity number SC024255

Accounts

**The Church of Scotland
Uphall South Parish Church of Scotland**

RECEIPTS AND PAYMENTS ACCOUNTS

Year Ended 31 December 2025

Congregation No: 020160

Charity No: SC024255

Reference and Administrative Information

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Charity Name: Uphall South Parish Church of Scotland
Charity Registration No: SC024255
Congregation Reference No: 020160
Contact Address: 90 Woodville Court
BROXBURN
EH52 5LR

TRUSTEES

Kirk Session

Mr Jim Brotherston
Mr Alex Brown
Mr David Cameron
Mrs Morag Cameron
Mrs Nessie Cowe
Ms. Margaret Denholm
Mrs Liz Dick
Mrs Margaret Forisky
Mr Bob Johnston
Mr William Kelly
Mr James King
Mr Tom McCallum
Mr Gordon McKinnon
Mr David McLeod
Mrs Carol McLeod
Mrs Norma Marr
Rev Ian Maxwell (Retired 30th June 2025)
Mrs Joan Millar (Died 8th August 2025)
Miss Janette Moran
Miss Alison Muir (Died 2nd April 2025)
Mrs Christine Turnbull
Rev William Watt (Appointed Interim Moderator 1st June 2025)
Mrs Marion Wilson (Resigned as active Elder 20th February 2025)

Principal Office Bearers

Minister: Rev Ian Maxwell (Retired 30th June 2025)
Interim Moderator Rev William Watt (Appointed 1st June 2025)
Session Clerk: Mrs Morag Cameron
Treasurer: Mrs Carol McLeod

Independent Examiner**2**

Mrs Arlene Levick
33 Wallace Mill Gardens
Mid Calder
EH53 0BE

Bankers

Royal Bank of Scotland
Edinburgh Corstorphine (K) Branch
239 St John's Road
Edinburgh
EH12 7XA

Year Ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

The Kirk Session members are the sole trustees and are the elders of the Church, chosen from those members 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 the Presbytery.

Organisational Structure

The Kirk Session, which meets ten times a year, is responsible under the Unitary Constitution for both spiritual and material affairs within the Church. It has oversight of three teams to which it can remit tasks as appropriate. Each team has a remit and a Convener with the Minister and Session Clerk as *ex officio* members.

The Unitary Constitution document was reviewed this year and adjusted to better meet the changing needs of the congregation and parish. There are now three teams: Focus Upward Team with the purpose of developing the worship life of the congregation; Focus Inward Team with the purpose of developing the pastoral care of the congregation and Focus Outward Team with the purpose of developing outreach and communication strategies within Uphall South parish and to the wider community. At the moment, as the groups are newly formed, the convenors are in the process of ensuring they have people to help them take their mission objective forward in the best way possible with the resources we have.

Objectives.

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 of every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Activities

Focus Outward Group 2025

The Thrift shop continues to be supported by the community and relationships have built up with people who attend regularly. We still donate unsold items to other charity appeals. Clothing or items unsold are donated to Salvation Army, Bethany, local charity shop or to the ongoing appeal in church for items for refugees. We have not set dates for 2026 yet but hopefully will continue with this venture. The church prayer leaflet is delivered monthly to those people who are housebound or not on the email intimation list and not attending church thus maintain some contact. Cards are sent to people at appropriate times.

Contact with the local Care Homes continues by supplying home baking for their coffee mornings, donating items for their summer fetes and helping with activities.

Six coffee mornings have been organised by Mrs Norma Marr and these are well supported by church folk and by the community.

The Light Club in Uphall Primary continues with ten children attending each week. The group are lively but engage and respond well to the Scripture Union material used. The staff are very welcoming and we appreciate the use of a lovely room each week.

Services are being delivered regularly in the four local care homes and extra services have also been asked for and taken ie a Scottish singalong, a Remembrance service, two extra Christmas services. Activity afternoons have also taken place in Smile Centre when the team going in get more time to sit and chat with the residents and staff therefore building relationships. We have been asked to go and pray with residents and their relatives at challenging times for them and we regard this as a privilege. Home baking is taken in twice a month which the residents enjoy.

Focus Upward Group report 2025

We organised and hosted a Praise and Prayer Service during Holy Week for all the local churches and took part in the other two Holy week services in our area. As always at Pentecost we sang outside the church and so witnessed to the folk passing by. Due to Uphall South Parish Church being vacant we have planned a few more services than we would normally when Pulpit supply was unavailable. The congregation were asked to submit their favourite hymns to be used during the services. People enjoyed hearing the background to the hymns and the personal reasons we were singing them. Thank you to the members of the congregation who were willing to help by leading prayers or reading the Bible passages.

Focus Inward Team.

Prayer. We continue to produce a monthly prayer leaflet which is attached to the intimations and so emailed to sixty people. It is shared with members of the Broxburn and Uphall Council of Churches and also given to members in local Care Homes, posted out to members who now live further away and is displayed on a noticeboard in the church hall. In addition to all this it is hand delivered to members not on email and unable to attend church at the moment due to personal circumstances.

Sunday Services

11am. Traditional Service in the sanctuary.

Communion is celebrated on the first Sunday of the month on a quarterly basis and an informal Communion took place directly after the service in January, February, April and May.

The 11am services are now broadcast live on Youtube and also available afterwards. This has increased the number of people we reach weekly.

We held a special service of celebration to mark our minister Rev Dr Ian Maxwell's retirement at the end of June and shared a time of peaceful fellowship at a lunch for the congregation afterwards.

Since Rev Dr Ian Maxwell retired we have had visiting ministers and Readers and have been extremely blessed by the services they have led.

A Watchnight Service was held on the 24th December led by Mr John McFadzean, a Reader with the Church of Scotland.

Other Community Activities

In May a three day event was held to mark the 80th celebrations of VE Day and this attracted many members of the public. On the Sunday we concluded our celebration with a service and a community lunch at which we enjoyed taking part in a Quiz and singing some songs popular 80 years ago.

We continue to have members serving in the Open Door drop-in café. One member of the congregation is on the BUSY Project management team and regularly leads activities organised for local young people in our church hall and in Broxburn Academy.

We contribute to SOYA in their work with young people who are coming out of care facilities, Help for Refugees, foster children Comfort Boxes and the Shoebox appeal.

With friends from other local churches, we host a monthly Thrift Shop which has attracted people from the community to browse the items for sale and enjoy the refreshments. Each month the money raised from the sale of refreshments is donated to local charities.

A team of four take services in the local Care homes monthly and have also taken extra services eg. Celebrate Scotland and Remembrance service. Some members visit the local Care homes on a regular basis taking with them home baking to share and to help with craft activities. Lap blankets and small handmade gifts are made for residents of the Care homes and some members made items for sale at one of the nursing homes' annual summer fete. A church member is on the management group of the local Broxburn and Uphall Museum group.

Uphall South Church is represented on the Broxburn and Uphall Council of Churches and so we are involved in organising, hosting and taking part in three Holy Week services and an Advent Service annually. Our members have the choice to take part in a Lent Bible Study run by this group too. The Remembrance Parade planning team Has members of this group too. The group continues to deliver Easter and Christmas cards to local shops, businesses and Care Homes in the area to thank them for the work they do in the community.

Achievements and Performance

11am Traditional Service: Average attendance 40

Praise Band: Average attendance 8

Bible Study Group: Average attendance 10

Stewardship Report

This has been a quiet year with no major repairs required. The main work has been externally with the manse gutters being cleaned and the trees at the rear being trimmed back. The church railings have been painted, surrounds tidied up and laurel bush cut back at the side of the hall. Floodlights at the front of the church have also been replaced with new energy-efficient LED lights. Hall occupancy has been fairly good with Girls Brigade, Boys Brigade and Country Dancers meeting weekly throughout the year and regular coffee mornings. There have been a number of short-term and one-off lets as well. It is worth noting that after a difficult year last year with our waste contractors there have been no problems whatsoever this year.

David Cameron – Stewardship Convener

Church History Group

The purpose of the group is to archive existing church rolls, information and photographs, and to record memories of the congregation. In addition, the group has been researching WW1 and WW2 military in the local area, including the part played by Uphall South.

During 2025, the group updated their booklets on local war memorials: Uphall, Ecclesmachan Kirk and Ecclesmachan School. The latter led to research relating to Ecclesmachan Scout Troop and those ex scouts who served in WW1. A booklet was compiled and information sent to the national Scout Association so the Fallen could be included in the Scout Roll of Honour. A new booklet was compiled for the Dechmont Memorial Plaque and, in partnership with Dechmont Post Office, the proceeds of sales donated to Poppy Scotland

In May 2025, to commemorate V.E. Day, Uphall South hosted a three day event in the church with an exhibition of research and a thanksgiving service followed by a lunch, quiz and singing. A thanksgiving service was also held to commemorate VJ Day. Presentations were given at both services by the group and display boards were exhibited in the church and Open Door Café.

November was a busy month with the group participating in Armed Services Day in the local community centre. In addition, display boards, prepared with remembrance information, were displayed in Dechmont Post Office and the Open Door Café. We also participated in the event, "Flowers for the Fallen", in Broxburn U.F. Church. At present the group is updating existing church history booklets.

Trustees Annual Report (cont.) Year ended 31 December 2025

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Focus Inward Report 2025

Morag and David Cameron have led a bible study throughout the year. There are 10 members of the congregation meeting weekly. The bible study took place at Morag and David's house at the end of the year, as the church hall was in use.

BUSY Project 2025

Hannah Thresher, our Youth Worker since 2014, left at the end of January. She said, *"I'm really grateful for the ways God has continued to hold doors open for us. It has felt such a good way to leave my work in school, to have initiated, developed and delivered the lunch club young leader training, and seen young people grab hold of it and run with it and make it very much their own."*

A leaving party was held at the end of the last Friday Youth Club in January, with many people from over her time at BUSY coming along to say goodbye. Hannah was commissioned to paint a picture for BUSY. This is being displayed in The Open Door. The BUSY Project is grateful to Hannah for her years of work with the Project and the enthusiasm and creativity she brought to the role, along with her ability to make connection with young people and share the gospel with them.



Volunteers kept Thursday drop-in and Friday Youth Club going throughout the year. Engage (our bible study group) ended in May. We had a sessional worker, Kieran, working at the Youth Club until April. This helped with our continuing high numbers. During the year, our average number at the Drop-in is 16 and at Friday Youth Club is 24.

In February 16 young people and 3 volunteers went to the weekend camp at Lendrick Muir. It was a great success, with everyone saying how much they had enjoyed it. This was the first year we joined Lesley Crawford at the Edinburgh Schools weekend.

BUSY volunteers were involved in three P7-S1 transition days at Broxburn Academy.

We advertised for a new Youth Worker. We initially interviewed in June, but were unable to appoint anyone, so re-advertised and Artem Kharchenko was interviewed in October, offered the job and then started in post on 2nd November. He works 20 hours a week for the Project.



In September, SU Scotland offered Associate Trusts the opportunity to get funding from a special fund they have set aside for this purpose. We submitted, and were successful with, two applications, receiving £6,000 altogether. One was for a 'Ministry Impact' grant to strengthen our ministry by being able to fund more Youth Worker hours; and one was for an 'Existing cost funding' grant for updating resources for the Youth Club. Our Ministry Impact Grant is being matched by funding from Broxburn and Uphall Parish Church.

Artem has made a very encouraging start and has already built a new website. He has initiated improvements at Friday Youth Club and in our administration. A successful meeting was held with Miss Fowler at Broxburn Academy and in the New Year Artem will speak at 3 school assemblies and spend most of Wednesdays in school leading a lunchtime group, leadership lessons and a wellbeing group in the school.

A group of our senior young people left school and have moved on to University and college, but several of them have returned to visit us and to meet Artem.

Even though there were only two young people and volunteers who attended Magnitude Festival at Lendrick Muir in July, this was a valuable experience. We teamed up with Kings Church Edinburgh and Kings Church West Lothian to make this possible.

Communication with our young people was improved when we set up a 'BUSY News' WhatsApp group. The young people can scan a QR code to join and receive BUSY news. Many of them have done this, both at the Friday Youth Club and the Thursday Drop-in. Weekly posts are made to tell them what is happening at BUSY. We did not run any Summer Buzz events this year, giving our volunteers a well-earned rest. We ran two trips, one in October to bowling at Deer Park and one to the Christmas Markets in December. Both trips were successful with many opportunities for deepening relationships.

In the new year we plan to set up a local ministry hub meeting to pray for work being done in local schools. This will be done with the help of Daisy Belton, the new West Lothian and Falkirk SU regional worker.

Financial Review

The financial figures show a surplus for the year of £10,426 (2024 deficit – (£13,148)). The surplus will be added to reserves brought forward from 2024 of £30,890 and the balance of £41,316 will be carried forward.

Offerings this year are up by £778 in FWO envelopes and Standing Orders, and up £672 in Open Plate, which is higher by £1,450 overall.

Income from Hall Lets is up by £494. Our present situation as we wait to find out if or when we join with Broxburn Uphall Church makes it difficult to agree to any long term Hall Lets but we have a group which used the hall for the last quarter of the year and are booked in for the first quarter of 2026.

In 2025 the church received a grant of £1,850 from Edinburgh and West Lothian Presbytery North Merchiston Fund which is being used to buy resources and fund events for local outreach. £1,151 of this remains to be spent in 2026.

We are still able to fulfil all our commitments.

Reserves Policy

It is the trustees' policy to hold reserves of six months' expenditure. Based on the expenditure in these accounts, this amounts to approximately £25,322 (2024 - £30,341).

At the year end the Church held unrestricted funds of £39,958 (2024 - £30,313) of which £3,143 (£2024 - £2,918) had been designated for the Praise Band. The remaining balance is £36,816 (2024 - £27,396).

The strategy is to continue to maintain reserves through planned operating surpluses. Designated funds will be utilised as required in future.

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 (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

Mrs Morag Cameron
Session Clerk

Date: 19th March 2026

Independent Examiner's Report to the Trustees of Uphall South Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 13.

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) (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 (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
2. 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Arlene Levick
33 Wallace Mill Gardens
Mid Calder
EH53 0BE

24th March 2026

**Uphall South Parish Church of Scotland
Year Ended 31 December 2025**

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	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	3	41,621	-	-	41,621	40,825
Legacies		8,000	-	-	8,000	423
Activities for Generating Funds		2,253	-	-	2,253	2,051
Hall Lets		2,470	-	-	2,470	1,976
Bank and Deposit Interest		363	3	-	366	429
Retiring Offerings	6	-	1,915	-	1,915	1,060
Investment Income		-	-	-	-	-
		<u>54,707</u>	<u>1,918</u>	<u>-</u>	<u>56,625</u>	<u>46,764</u>
Rental of premises		-	-	-	-	-
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants	10	-	1,850	-	1,850	500
Receipts from General Trustees		-	-	-	-	-
Other receipts	8	2,595	-	-	2,595	271
Total Receipts		<u>57,302</u>	<u>3,768</u>	<u>-</u>	<u>61,070</u>	<u>47,535</u>
Payments						
Costs of generating funds	4	114	-	-	114	167
Charitable Activities	5	47,543	2,987	-	50,530	60,516
Governance costs		-	-	-	-	-
		<u>47,657</u>	<u>2,987</u>	<u>-</u>	<u>50,644</u>	<u>60,683</u>
Payments relating to assets and investment movements		-	-	-	-	-
Purchases of fixed assets		-	-	-	-	-
Purchases of investments		-	-	-	-	-
Total Payments		<u>47,657</u>	<u>2,987</u>	<u>-</u>	<u>50,644</u>	<u>60,683</u>
Excess of receipts over payments for the year before transfers		9,645	781	-	10,426	(13,148)
Transfers		-	-	-	-	-
Excess of receipts over payments for the year		9,645	781	-	10,426	(13,148)

Statement of Balances

At 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Bank & Deposit Balances					
Bank & Deposit balances brought forward.	30,313	577	-	30,890	44,038
Movement in year					
Excess receipts over payments for the year	9,645	781	-	10,426	(13,148)
	<u>39,958</u>	<u>1,358</u>	<u>-</u>	<u>41,316</u>	<u>30,890</u>
Investments at market value	-	-	-	-	
Assets	-	-	-	-	
Gift Aid Receivable:					
Gift aided donations	6,301	-	-	6,301	5,798
Small cash donations	569			569	1,125
Liabilities					
Cost of expenses not yet billed	-	-	-	-	-
Independent Examiner					
Accruals (cheques issued)		0	-	0	179

The accounts were approved by the Kirk Session on 16th March 2025.

For and on behalf of the Kirk Session.

Morag Cameron

Session Clerk

Carol Mcleod

Treasurer

19th March 2026

1 Trustee Remuneration and Related Party Transactions

Travel and other expenses of £811 (2024 - £960) were reimbursed - to the minister £800 and to Rev Scott Marshall £11 during the year, and manse council tax of £1,615 (2024 - £2,489) was also paid. Other than those noted above no other trustees received remuneration.

2 Movement in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Designated Praise Band Fund	2,918	520	(295)	-	3,143
General Fund	27,396	56,782	(47,362)	-	36,816
	<u>30,314</u>	<u>57,302</u>	<u>(47,657)</u>	<u>-</u>	<u>39,959</u>
Restricted Funds					
Flower Fund	326	3	(45)	-	284
North Merchiston Grant	0	1,850	(699)	-	1,151
Retiring Offerings Fund	250	1,915	(2,243)	-	(78)
	<u>576</u>	<u>3,768</u>	<u>(2,987)</u>	<u>-</u>	<u>1,357</u>
Endowment Funds					
	-	-	-	-	-
Total Funds	<u><u>30,890</u></u>	<u><u>61,070</u></u>	<u><u>(50,644)</u></u>	<u><u>-</u></u>	<u><u>41,316</u></u>

Purposes of Designated Funds

Praise Band Fund: The Trustees have set aside funds for music for the band.

Purposes of Restricted Funds

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

North Merchiston Fund Grant: This was given to be used for mission.

Retiring Offerings Fund: This is a fund to be used for donations to specific charities.

Uphall South Parish Church of Scotland
Notes to the accounts (cont)

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	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
3 Analysis of Donations					
FWO scheme (non Gift Aid)	5,978	-	-	5,978	5,432
Gift Aid donations	25,228	-	-	25,228	24,996
Tax recovered on Gift Aid Donations	6,310	-	-	6,805	5,798
Tax recovered/non Gift Aid.	495	-	-	0	1,125
Ordinary offerings (open plate)	2,075	-	-	2,075	1,403
Other offerings, donations etc.	1,535	-	-	1,535	2,071
	<u>41,621</u>	<u>-</u>	<u>-</u>	<u>41,621</u>	<u>40,825</u>
4 Analysis of Payments					
Investment Manager's Fees	-	-	-	-	-
Offering Envelopes	114	-	-	114	167
	<u>114</u>	<u>-</u>	<u>-</u>	<u>114</u>	<u>167</u>
5 Charitable Activities					
Giving to Grow	24,512	-	-	24,512	23,189
Presbytery Dues	530	-	-	530	435
Minister's Expenses	811	-	-	811	960
Pulpit Supply	2,100	-	-	2,100	-
11 Fabric Repairs and Maintenance	2,070	-	-	2,070	11,939
Council Tax	1,615	-	-	1,615	2,489
Heat and Light	5,357	-	-	5,357	4,671
Insurance	2,282	-	-	2,282	2,083
Church Office Expenses	-	-	-	-	-
Organists/Praise Band	1,496	-	-	1,496	1,903
HMRC	544	-	-	544	218
Outreach	1,200	-	-	1,200	1,760
Other Expenses (Note 7)	4,731	-	-	4,731	9,596
Sunday School and Praise Band	295	-	-	295	324
	<u>47,543</u>	<u>2,987</u>	<u>-</u>	<u>50,530</u>	<u>60,515</u>
Balance from Investors Trust	-	-	-	-	16
Flower Fund	-	45	-	45	-
Retiring Offerings	-	2,243	-	2,243	932
North Merchiston Grant	-	699	-	699	-
	<u>47,543</u>	<u>2,987</u>	<u>-</u>	<u>50,530</u>	<u>60,515</u>
Governance Costs					
Independent Examiner's Fees	-	-	-	-	-
Other Payments					
Purchase of assets	-	-	-	-	-

Notes to the accounts (cont.)**5 Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' 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 £32,433 and the maximum stipend, in the fifth and subsequent years, £39,856.

6 Collections for Third Parties.

Bridge Project	126
Light Up Learning	285
Family Centres	739
Poppy Scotland	149
Christian Aid	<u>616</u>
Total	1,915

7 Other Expenses

PAT Testing	234
Scotwaste	812
Housekeeping	67
CCLI	250
Gas Cover	1,080
Flowers for the Fallen	40
Fen Street Designs	120
Thank You Gift	47
Removal of Laurel	600
A1 Fire Safety	52
Computer Repair	275
Global Care	104
Minister's Retirement Gift	<u>1,050</u>
Total	4,731

8 Other Receipts

SSE Refund	30
Pulpit Supply Refund	1,500
Council Tax Refund	544
Openreach	1
Praise Band	<u>520</u>
Total	2,595

Notes to the accounts (cont.)

9: Trustees Reimbursed During the year 3 Trustees (2024-2) received reimbursement of expenses incurred totalling £2,576 (2024-£941).

Pendant	47
Computer Repair	275
Removal of laurel trees	600
VE Day catering	75
Toilet Rolls	31
Painting Railings and Gate	600
Buttons	19
FWO Envelopes	114
Kitchen Tap	170
Carpet Bowls	72
Curling Sets	420
Nativity Sets	68
Craft materials	45
Flowers for the Fallen	<u>40</u>
Total	2,576

10 Grant

The grant of £1,850 was from the Presbytery of Edinburgh and West Lothian for Mission, North Merchiston Fund.

£75 was spent on catering for VE Day celebrations to which we welcomed a good number of local people.

£68 was used to buy nativity sets for schools.

£64 went for craft materials for use in schools and Care Homes.

£72 was spent for and £420 for Curling Sets.

11 Fabric Repairs and Maintenance

Manse Trees	1,200
Railings and ramp painted	700
Replacement Tap	<u>170</u>
Total	2,070

12 One trustee, Christine Turnbull, is also a trustee for the Basics Trust.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

2025

£

REVENUE ACCOUNT

Credit Balance at 31 December

220.03

TEMPORARY ACCOUNT

Debit Balance at 31 December

(1,512.00)

Uphall South Parish Church Of Scotland

Scotland - Charity number SC024255

Accounts

**The Church of Scotland
Uphall South Parish Church of Scotland**

RECEIPTS AND PAYMENTS ACCOUNTS

Year Ended 31 December 2024

Congregation No: 020160

Charity No: SC024255

Reference and Administrative Information

Charity Name: Uphall South Parish Church of Scotland

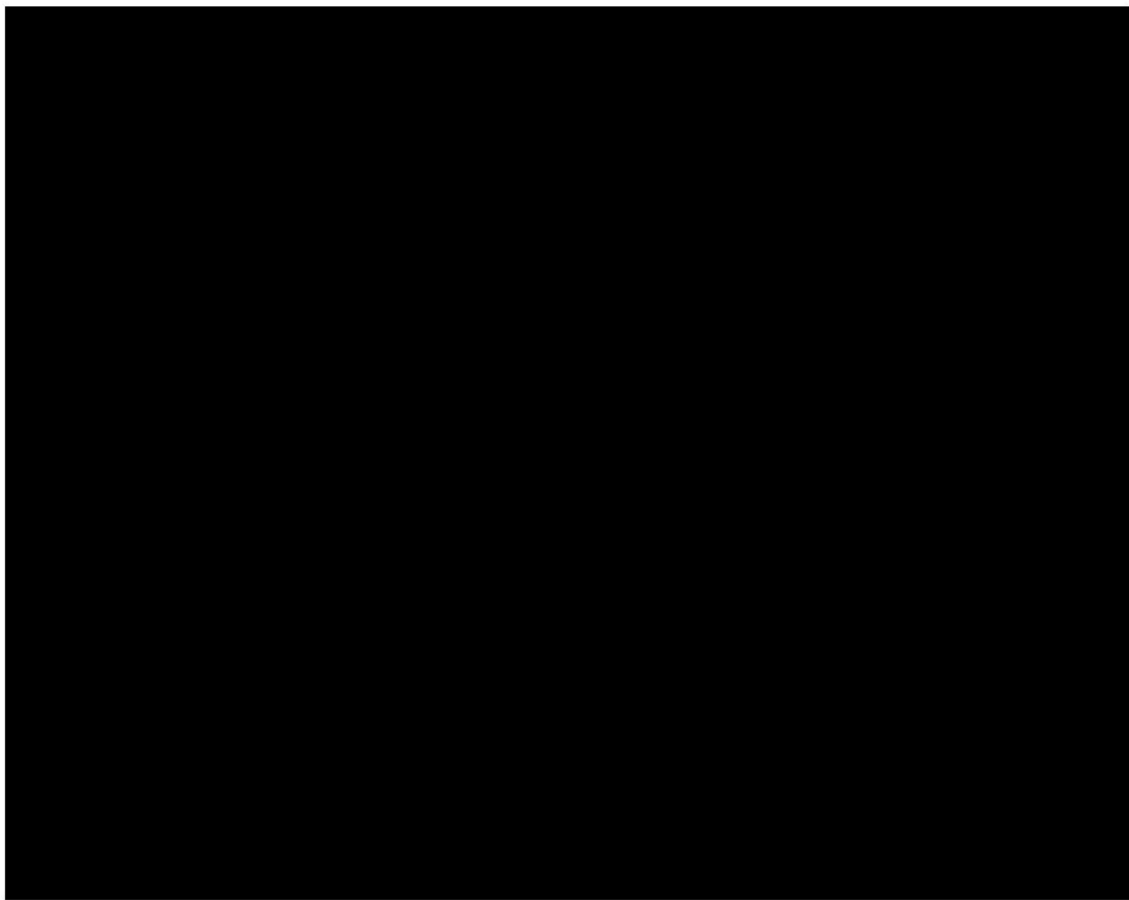
Charity Registration No: SC024255

Congregation Reference No: 020160

Contact Address: 90 Woodville Court
BROXBURN
EH52 5LR

TRUSTEES

Kirk Session

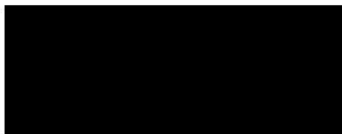


Principal Office Bearers

Minister:

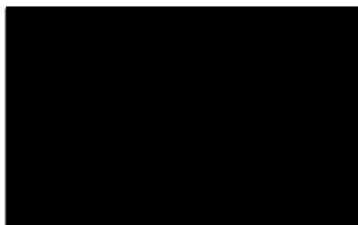
Session Clerk:

Treasurer:



Independent Examiner

2



Bankers

Royal Bank of Scotland
Newbridge (A) Branch
30 Old Liston Road
NEWBRIDGE
EH28 8SS

Year Ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

The Kirk Session members are the sole trustees and are the elders of the Church, chosen from those members 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 the Presbytery.

Organisational Structure

The Kirk Session, which meets ten times a year, is responsible under the Unitary Constitution for both spiritual and material affairs within the Church. It has oversight of three teams to which it can remit tasks as appropriate. Each team has a remit and a Convener with the Minister and Session Clerk as *ex officio* members. There are three teams: Focus Upward Team with the purpose of developing the worship life of the congregation; Focus Inward Team with the purpose of developing the pastoral care of the congregation and Focus Outward Team with the purpose of developing outreach and communication strategies within Uphall South parish and to the wider community.

Objectives.

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 of every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Activities

Focus Upward Report

The group met to organise a Prayer and Praise service as part of the Holy Week services. This took place on Monday 25th March. The local churches were involved by reading or saying a prayer. Tea and coffee were served in the church after the service. It is nice to have the opportunity to provide refreshments in the church now the new sanctuary space has been finished. There was a joint Harvest service with Broxburn, Strathbrock and Uphall churches all contributing. This took place in October and was very well attended. There are also joint services over the Festive period.

Focus Outward Team.

Along with folk from Strathbrock church a new venture was started this year and a Thrift shop, running monthly, opened for the first time in our hall in April. It has been well supported by the community and it is good to build up connections with people who would not normally come into our building. The money raised from the refreshments has been donated to four charities. Clothing or items unsold are donated to Salvation Army, Bethany, local charity shop or to the ongoing appeal in church for items for refugees. We ask for feedback regularly from those who attend and also from the volunteers and have set monthly dates up to June 2025.

Trustees Annual Report (cont.) Year Ended 31 December 2024

4

The church prayer leaflet is delivered monthly to those people who are housebound or not on the email intimation list and not attending church thus maintain some contact. Cards are sent to people at appropriate times.

We have extended contact with the local Care Homes by supplying home baking for their coffee mornings, helping with craft afternoons and taking additional services when asked.

The representatives from three Church of Scotland churches in the area have again met quarterly to discuss outreach.

Six coffee mornings have been organised by [REDACTED] and these are well supported by church folk and by the community. At the three most recent coffee morning some ladies from church have been selling hand made items to boost church funds.

A Christian Aid coffee morning was held in May and Christmas Fest in November, both organised by a small group from the two Church of Scotland Churches in Uphall.

The Light Club in Uphall Primary has continued with nine children attending each week. Scripture Union material is followed most of the time and the children respond well to it.

The church railings are still being decorated to suit the seasons with most displays having been renewed this year eg 200 new poppies and 200 new snowflakes have been made. Wreaths made from knitted poppies and also from knitted stars have been donated to local care homes.

Services are being delivered regularly in the four local care homes and extra services have also been asked for and taken ie a Remembrance service, two Christmas services and two Carol singing afternoons. Several craft afternoons have also taken place in Smile Centre when the team going in get more time to sit and chat with the residents and staff therefore building relationships. Home baking is taken in regularly which the residents enjoy.

Focus Inward Team.

The Bible Study group has met on Thursday mornings for blocks of 6-8 weeks throughout the year. Thanks to [REDACTED] for leading this. For some of the year [REDACTED] led the study, with questions for discussion. The group has a regular attendance of around 10 people.

The BUSY Project

In January 12 young people, along with some of the volunteers from The BUSY Project went to a weekend camp at Lendrick Muir with Scripture Union. Hannah Thresher, our Youth Worker, returned to work after her maternity leave in February. Weekly activities in the school, The Open Door and our church hall continued during term time. During the Easter holidays BUSY ran a study space, a craft workshop, a Lego workshop, a trip to ten-pin bowling and a gaming night.

In the summer term BUSY continued to work in the Academy, having an inflatable at the activities day, visiting RME classes and running a CALM mental health group for seniors.

During the summer holidays BUSY ran Trip Wednesdays, Active Thursdays and Creative Fridays. Hannah was at the holiday club run by the churches in Uphall South Church every day. This was very positive. BUSY ran a day trip to Magnitude (a summer Youth Festival held at Lendrick Muir). It was a great success and there are plans to take a group for the whole festival in the summer of 2025.

In August [REDACTED] the West Lothian regional worker for SU Scotland and [REDACTED] line manager, left to become assistant pastor at his church in Glenrothes. Jonathan Idle is acting East Team leader and is currently [REDACTED] line manager.

Year ended 31 December 2024

In September a quiz night to raise money for BUSY was held in the Volunteer Arms and in November there was a Tea Dance organised by the Smile centre held in Broxburn Church hall, with the money raised going to BUSY. These events raised around £800 in total for The BUSY Project.

In the second half of the year BUSY has continued to run the Lego club and drop-in on Wednesday and Thursday lunchtimes at the Academy. In addition, [REDACTED] led leadership training with a group of senior pupils and they have run lunchtime groups for younger pupils. This has been very successful, with 4 groups being run by senior pupils each Monday and Tuesday.

A group of young people went along to the Magnitude Worship night in Edinburgh and were encouraged to learn more about the sermon on the mount, which they had been studying in Engage on Wednesday evenings.

Hannah has visited the P7 pupils at Kirkhill Primary to tell them about Friday Youth Club, this has added to the growing number of young people coming to Youth Club on Fridays, with about 70% of attendees in December being new to the Project. To increase capacity at the Friday Youth Club, [REDACTED] has been employed as a sessional youth worker since November and it is hoped he will continue working with us in the new year. [REDACTED] made an update video about the BUSY project to show in the churches. In December BUSY had a successful trip into the Christmas markets and ice skating.

[REDACTED] leaves the BUSY Project at the end of January 2025 to work at the National Galleries. She has been employed by The BUSY Project for 11 years. Plans are now being discussed to recruit another Youth Worker to continue to work alongside the volunteers and continue the Project as we approach our 20-year anniversary in August 2025.

BUSY events average weekly attendance:

- Engage bible study – 8
- Drop-in Thursdays – 16
- Friday Youth Club – 24

Trustees Annual Report (cont.)

Year ended 31 December 2024

6

Prayer. We continue to produce a monthly prayer leaflet which is attached to the intimations and so emailed to sixty people. It is shared with members of the Broxburn and Uphall Council of Churches and also given to members in local Care Homes, posted out to members who now live further away and is displayed on a noticeboard in the church hall. In addition to all this it is hand delivered to members not on email and unable to attend church at the moment due to personal circumstances.

Sunday Services

9.30. am Early Service in the hall and on occasion in the sanctuary.

10.am Online Service led by [REDACTED]. Communion is celebrated at these services on the first Sunday of the month on a quarterly basis.

11.am Traditional Service in church. Communion is celebrated on the first Sunday of the month on a quarterly basis and an informal Communion takes place directly after the service on the other months. The 11am services are now broadcast live on Youtube and also available afterwards. This has increased the number of people we reach weekly.

A joint service was held on 13th October to celebrate Harvest with over 100 people attending from the three Church of Scotland churches in the area and donations were given to the Food Bank and to Oxfam.

A Watchnight Service was held on the 24th December led by people from Broxburn Parish Church, Strathbrock Parish church and Uphall South church. Around 100 people attended this service.

As Uphall South Church we are represented on the Broxburn and Uphall Council of Churches. We are involved in hosting and taking part in three Holy Week Services and an Advent Service annually.

Our members have the choice of taking part in a Lent Bible Study run by the group too. The Remembrance parade planning team has members from this group too.

The group also delivers Easter and Christmas cards to local shops, businesses and Care Homes in the area.

Other Community Activities

We have members serving in the Open Door drop-in café. A member of the congregation serves on the BUSY Project management team and helps regularly at the activities organised for local young people.

We also support SOYA in their work with young people who are coming out of care facilities. Some members visit the local Care homes on a regular basis to help with craft activities and serve refreshments. A church member is on the management group of the local Broxburn and Uphall Museum group

Achievements and Performance

9.30am Early Church Service: Average attendance 15

10am Online Service: Average attendance 5

11am Traditional Service: Average attendance 40

Praise Band: Average attendance. 5

US Men

Numbers remain low but consistent and anyone is welcome to join us. We have extended invitations to both Strathbrock and Broxburn congregations and hopefully they'll be able to join in the next year.

We had a curtailed programme of events this year... Christmas Dinner (in February!), a Movie Night and a "Mystery Walk" around Bo'ness. Plans for a visit to "The Poppy Factory" were impacted by a flood at their premises but we can try again in 2025.

2025 plans include a Christmas Dinner (yes, February again) and hopefully a night at the opera with Edinburgh G&S Society's "The Sorcerer".

[REDACTED] US Men's Co-ordinator.

Trustees Annual Report (cont.)
Year ended 31 December 2024

7

Property Report

The refurbishment work has now been completed and additional toilet is operational. Our builder agreed to complete the insurance work at the same time and the old kitchen and disabled toilet are also now functional again. My thanks to [REDACTED] for their help in painting these areas and to [REDACTED] for laying the flooring in the old kitchen.

The camera and streaming equipment was installed in February but it has taken several months to get it fully operational due to hardware and software issues, however the Sunday service has been live streaming reliably since early November.

We now have in place full service contracts for the boilers in the church and manse with Calderwoods who installed the new heating system. They have been called out to perform 2 repairs this year and one of these led to protective cages being placed over the flues attached to the old kitchen.

The new PC, purchased to support live streaming unfortunately developed a fault on the graphics just out of warranty and this had to be repaired.

There has been a continuing dialogue with Scotwaste (our bin collectors) this year. Having had no problems over the previous 3 years they have missed collections on 10 out of 26 occasions this year which is not good enough and it may be necessary to consider alternatives.

Financial Review

The financial figures show a deficit for the year of £(13,266) (2023 – (£55,274)) The deficit will be added to reserves brought forward from 2023 of £44,038 and the balance of £30,890 will be carried forward.

Offerings this year are up by £53 in FWO envelopes and Standing Orders, and up £215 in Open Plate, which is higher by £268 over all. Income from Hall Lets is up by £904 as some of the regular activities have resumed and income from fundraising came to £2,051. We held joint fundraising events with Strathbrock Church such as the Christmas Fest which raised £675 and Thrift Shops. We are still in a good position with regard to meeting our financial obligations.

We have finally been able to complete the refurbishment of the sanctuary and are starting to bring in income from groups within the community taking advantage of the space available.

Reserves Policy

It is the trustees' policy to hold reserves of six months' expenditure. Based on the expenditure in these accounts this amounts to approximately £30,341(2023 - £18,046).

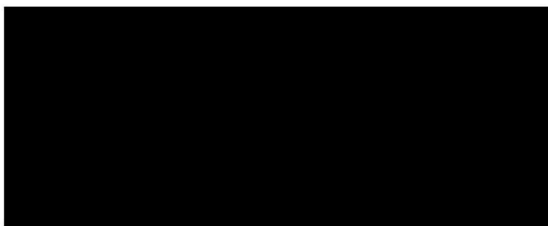
At the year end the Church held unrestricted funds of £30,313 (2023 - £43,579) of which £2,918 (£2023 - £2,762) had been designated. The remaining balance is £27,395. The building work was complete in 2024.

The strategy is to continue to maintain reserves through planned operating surpluses. Designated funds will be utilised as required in future.

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 (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.



Date: 16th March 2025

Independent Examiner's Report to the Trustees of Uphall South 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 10 to 15.

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) (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.

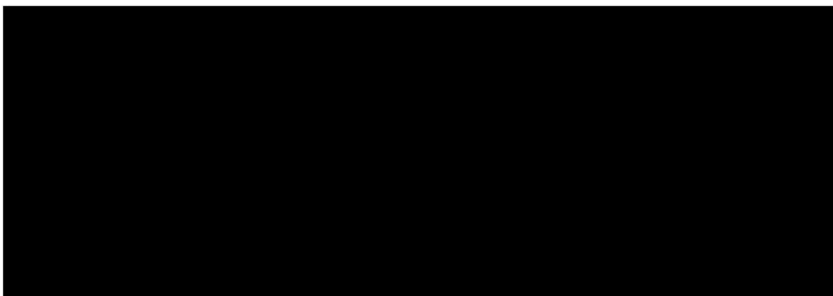
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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
2. 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Receipts and Payments Account
Year Ended 31 December 2024

10

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts						
Donations	3	40,825	-	-	40,825	40,434
Legacies		423	-	-	423	-
Activities for Generating Funds		2,051	-	-	2,051	550
Hall Lets		1,976	-	-	1,976	1,072
Bank and Deposit Interest		423	6	-	429	1,084
Retiring Offerings	6	-	1,060	-	1,060	858
Investment Income		-	-	-	-	-
		<u>45,698</u>	<u>1,066</u>	<u>-</u>	<u>46,764</u>	<u>43,998</u>
Rental of premises		-	-	-	-	-
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants	10	500	-	-	500	1,000
Receipts from General Trustees		-	-	-	-	-
Other receipts	8	271	-	-	271	<u>167,567</u>
Total Receipts		<u>46,469</u>	<u>1,066</u>	<u>-</u>	<u>47,535</u>	<u>212,566</u>
Payments						
Costs of generating funds	4	167	-	-	167	159
Charitable Activities	5	59,568	948	-	60,516	267,681
Governance costs		-	-	-	-	-
		<u>59,735</u>	<u>948</u>	<u>-</u>	<u>60,683</u>	<u>267,840</u>
Payments relating to assets and investment movements		-	-	-	-	-
Purchases of fixed assets		-	-	-	-	-
Purchases of investments		-	-	-	-	-
Total Payments		<u>59,735</u>	<u>948</u>	<u>-</u>	<u>60,683</u>	<u>267,840</u>
Excess of receipts over payments for the year before transfers		(13,266)	118	-	(13,148)	(55,274)
Transfers		-	-	-	-	-
Excess of receipts over payments for the year		(13,266)	118	-	(13,148)	(55,274)

Uphall South Parish Church of Scotland

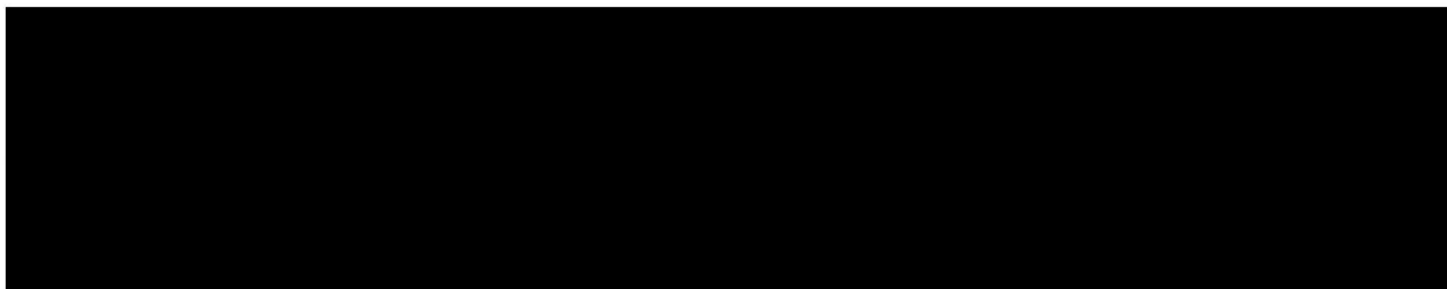
11

Statement of Balances

At 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Bank & Deposit Balances					
Bank & Deposit balances brought forward.	43,579	459	-	44,038	99,312
Movement in year					
Excess receipts over payments for the year	(13,266)	118	-	(13,148)	(55,274)
	<u>30,313</u>	<u>577</u>	<u>-</u>	<u>30,890</u>	<u>44,038</u>
Investments at market value	-	-	-	-	
Assets					
Gift Aid Receivable:					
Gift aided donations	5,798	-	-	5,798	6,835
Small cash donations	1,125			1,125	297
Liabilities					
Cost of expenses not yet billed	-	-	-	-	-
Independent Examiner					
Accruals (cheques issued)		179	-	179	120

The accounts were approved by the Kirk Session on 16th March 2025.
For and on behalf of the Kirk Session.



Notes to the Accounts**1 Trustee Remuneration and Related Party Transactions**

During the year [REDACTED] who is a member of the Kirk Session, received £1,121 (2023 –£1,026) for providing her services as organist.

Travel and other expenses of £960 (2023 - £960) were reimbursed to the minister during the year and manse council tax of £2,490 (2023 - £2,428) was also paid.

Other than those noted above no other trustees received remuneration.

2 Movement in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Praise Band Fund	2,438	480	-	-	2,918
Designated Sunday School Fund	324	-	(324)	-	-
General Fund	40,817	45,990	(59,411)	-	27,396
	<u>43,579</u>	<u>46,470</u>	<u>(59,735)</u>	<u>-</u>	<u>30,314</u>
Restricted Funds					
Flower Fund	321	5	-	-	326
Fabric Fund	16	1	(16)	-	-
Retiring Offerings Fund	122	1,060	(932)	-	250
	<u>459</u>	<u>1,066</u>	<u>(948)</u>	<u>-</u>	<u>576</u>
Endowment Funds	-	-	-	-	-
Total Funds	<u>44,038</u>	<u>47,536</u>	<u>(60,683)</u>	<u>-</u>	<u>30,891</u>

Purposes of Designated Funds

Praise Band Fund: The Trustees have set aside funds for music for the band.

Sunday School Fund: The fund was now only used for payments to Global Care for the sponsored child and was closed during the year.

Purposes of Restricted Funds

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

Fabric Fund: This fund was for donations made for any large building projects and was closed during the Year.

Retiring Offerings Fund: This is a fund to be used for donations to specific charities..

Uphall South Parish Church of Scotland
Notes to the accounts (cont)

13

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
FWO scheme (non Gift Aid)	5,432	-	-	5,432	5,574
Gift Aid donations	24,996	-	-	24,996	24,801
Tax recovered on Gift Aid Donations	5,798	-	-	5,798	6,392
Tax recovered/non Gift Aid.	1,125	-	-	1,125	1,125
Ordinary offerings (open plate)	1,403	-	-	1,403	1,188
Other offerings, donations etc.	2,071	-	-	2,071	1,354
	<u>40,825</u>	<u>-</u>	<u>-</u>	<u>40,825</u>	<u>40,434</u>
4 Analysis of Payments					
Investment Manager's Fees	-	-	-	-	-
Offering Envelopes	167	-	-	167	159
	<u>167</u>	<u>-</u>	<u>-</u>	<u>167</u>	<u>159</u>
Charitable Activities					
Giving to Grow	23,189	-	-	23,189	21,246
Presbytery Dues	435	-	-	435	420
Minister's Expenses	960	-	-	960	960
Pulpit Supply	-	-	-	-	-
11 Fabric Repairs and Maintenance	11,939	-	-	11,939	107,941
Council Tax	2,489	-	-	2,489	2,428
Heat and Light	4,671	-	-	4,671	2,319
Insurance	2,083	-	-	2,083	2,029
Church Office Expenses	-	-	-	-	13
Organists/Praise Band	1,903	-	-	1,903	1,807
HMRC	218	-	-	218	115
Outreach	1,760	-	-	1,760	1,256
Other Expenses (Note 7)	9,596	-	-	9,596	124,299
Sunday School and Praise Band	<u>324</u>	<u>-</u>	<u>-</u>	<u>324</u>	<u>985</u>
Balance from Investors Trust		16		16	
Flower Fund/Retiring Offerings	-	<u>932</u>	-	<u>932</u>	<u>1,861</u>
	59,567	948	-	60,515	267,679
Governance Costs					
Independent Examiner's Fees	-	-	-	-	-
Other Payments					
Purchase of assets	-	-	-	-	-

Notes to the accounts (cont.)**5 Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' 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 £31,642 and the maximum stipend, in the fifth and subsequent years, £38,884.

6 Collections for Third Parties.

Salvation Army	143
Steps to Hope	200
CAP	162
Water Aid	240
Carers of WL	130
Sense Scotland	<u>185</u>
Total	1,060

Other Expenses.

7 PAT Testing	220
Scotwaste	802
Housekeeping	47
CCLI	241
Gas Cover	1,170
Life and Work	14
Fischy Music	65
Light	30
P7 Books	44
Zen Visual	6,688
Computer Repair	195
Moderator's Challenge from Thrift Shop	<u>80</u>
Total	9,596

8 Other Receipts

Openreach	1
RBS	150
Balance from closing	
SS Account	104
Balance from Investor's Trust	<u>16</u>
Total	271

Notes to the accounts (cont.)

9 Trustees Reimbursed: During the year 2 Trustees (2023-1) received reimbursement of expenses incurred totalling £941 (2023-£17,495).

Light	30
Fischy Music	65
Materials for old kitchen	436
First Aid supplies	27
Housekeeping	21
Offering envelopes	167
Computer Repair	<u>195</u>

Total **941**

10 Grant

The grant of £500 was from the Presbytery of Edinburgh and West Lothian for Mission.

11 Fabric Repairs and Maintenance

A1 Fire Protection	57
McCracken Construction Ltd.	10,416
Calderwood Heating and Plumbing	850
Materials for old kitchen	436
Replacement Floodlights	<u>180</u>
Total	11,939

12 One trustee, Christine Turnbull, is also a trustee for the Basics Trust.

THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

RECEIPTS & PAYMENTS

Presbytery: EDINBURGH & WEST LOTHIAN.

Congregation: UPHALL SOUTH PARISH CHURCH OF SCOTLAND

Is the total income less than £250,000?

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

If 'No' then Receipts and Payments cannot be prepared

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

Trustees' Report

- | | Yes | No |
|--|---|--|
| 1. Registered name of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Congregation's Scottish charity number (SC xxxxxx)
(also to be shown on front cover of accounts) - <u>not the tax reference</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Contact address of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Particulars of the constitution or governing document of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. A description of how charity trustees are recruited and appointed | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. The purposes of the charity | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. The organisational structure of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. A summary of the main activities of the congregation and achievements in the period | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 10. A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including:
- the level of reserves held
- why they are held
- the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future | <input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> | <input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/> |
| 11. Signed and dated by a trustee on behalf of all the trustees | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Receipts and Payments Account

Receipts

	Yes	No	N/A
1. Donations (including Gift Aid tax recovered)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Grants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Gross receipts from trading (unlikely for a Church)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Receipts from investments other than land & buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Rent from land and buildings - <i>Hall Lets</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Receipts from General Trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Proceeds from sale of fixed assets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Proceeds from sale of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Split of receipts between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payment

s

1. Payments for fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gross trading payments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Investment management costs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Payments relating directly to charitable activities, detailing material items	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Grants and donations relating directly to charitable activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Governance costs relating to:			
- Independent examination	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
- Legal costs associated with constitutional matters or legal advice	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7. Purchase of fixed assets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Purchase of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Split of payments between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statement of Balances

	Yes	No	N/A
1. Cash and bank balances at end of period (including amounts held with Investors Trust Deposit Fund)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Reconciliation with balances at beginning of period	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Summary of investments at market valuation (including amounts held with Investors Trust Growth and Income Funds)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Total estimate of significant liabilities at period end	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Signed and dated by a trustee on behalf of all the trustees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes to the Accounts

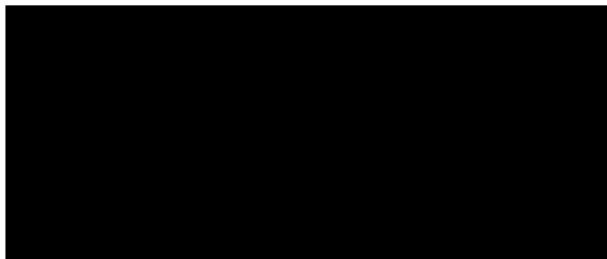
1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid (excluding minister's stipend but including Voluntary Additional Payment where appropriate)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. A note detailing the arrangements for minister's stipend	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Any further information required to reasonably assist the reader to understand the statement of accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Independent Examiner's Report

1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Full name and address of Independent Examiner should be given	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Also confirm that the following figures agree with each other:

- | | Yes | No |
|---|-------------------------------------|--------------------------|
| 1. Excess of Receipts and Payments per the Receipts and Payments Account.
AND
Excess of Receipts and Payments per the Statement of Balances. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Total Bank and Deposit Balances per the Statement of Balances.
AND
Total Funds per the Movements in Funds Note. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Total Receipts per the Receipts and Payments Account.
AND
Total Receipts per the Movements in Funds Note. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Total Payments per the Receipts and Payments Account.
AND
Total Payments per the Movements in Funds Note. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Total Donations per the Receipt and Payment Account.
AND
Total Donations per the Analysis of Donations Note. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |



Examiner's Comments on Uphall South 2024 accounts

1. I am unable to confirm the split of donations shown in note 3 but the overall unrestricted total of £40,825 is correct.
2. No statements seen for Sunday Stars account. There have been regular payments out, of £22 per month, as in previous years. Then balance transferred to main account in November.
3. Investors' Deposit Account – closed in May but still credited with 10p interest in November. The balance transfer was from a restricted fund(fabric) to the main fund. Noted it is no longer treated as restricted in the accounts. The amount concerned is not material.

