

**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

1

Charity Name: Uphall South Parish Church of Scotland

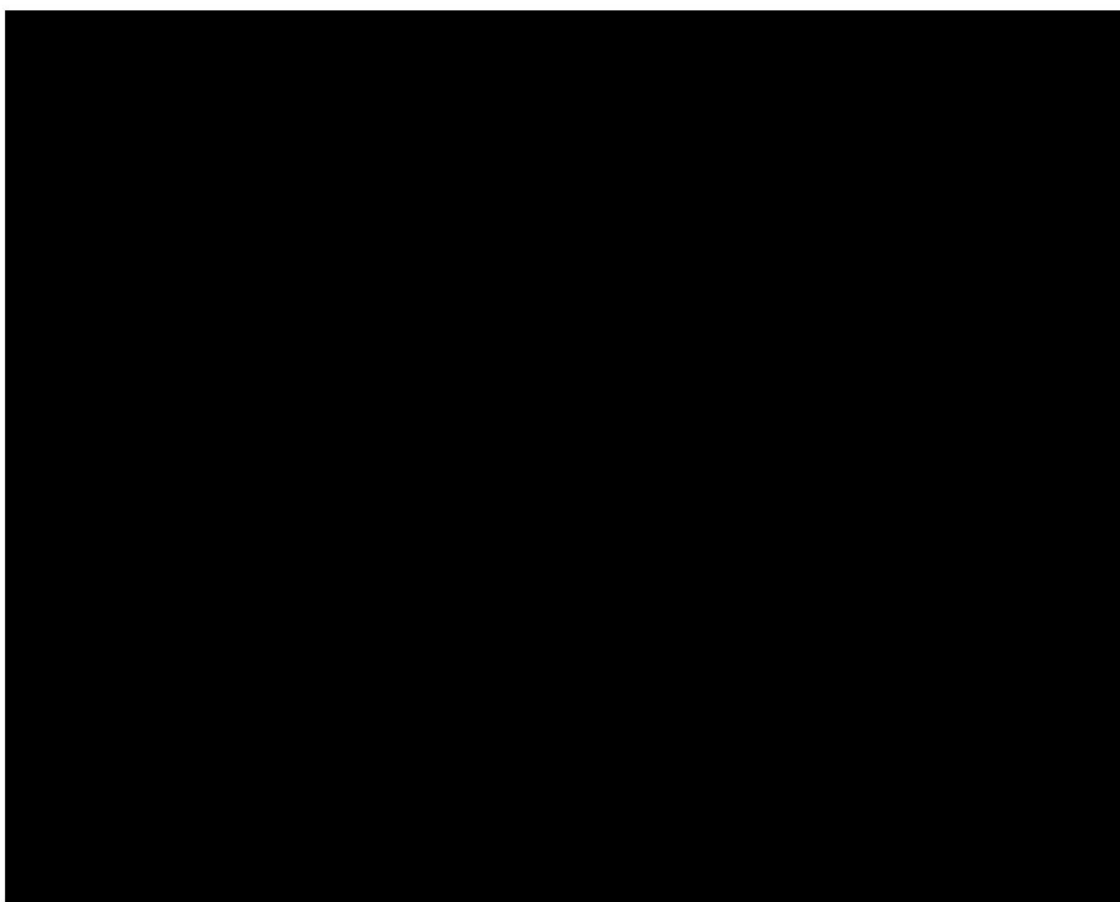
Charity Registration No: SC024255

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).

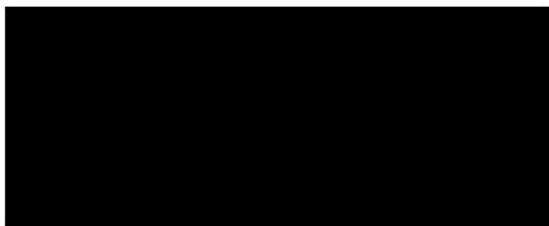
At the year end the Church held unrestricted funds of £30,313 (2023 - £43,579) of which £2,918 (£2023 - £2,762) had been designated. The remaining balance is £27,395. The building work was complete in 2024.

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.

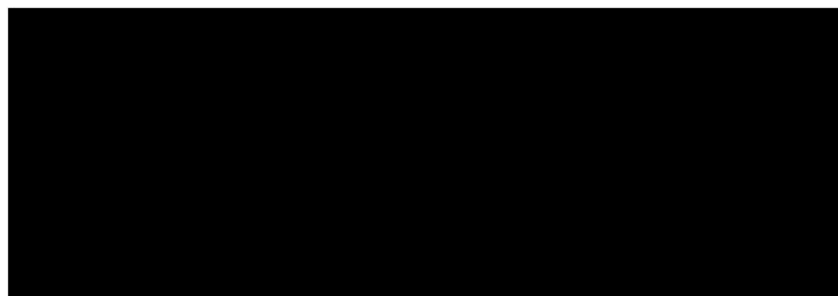
Basis of independent examiner's statement

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

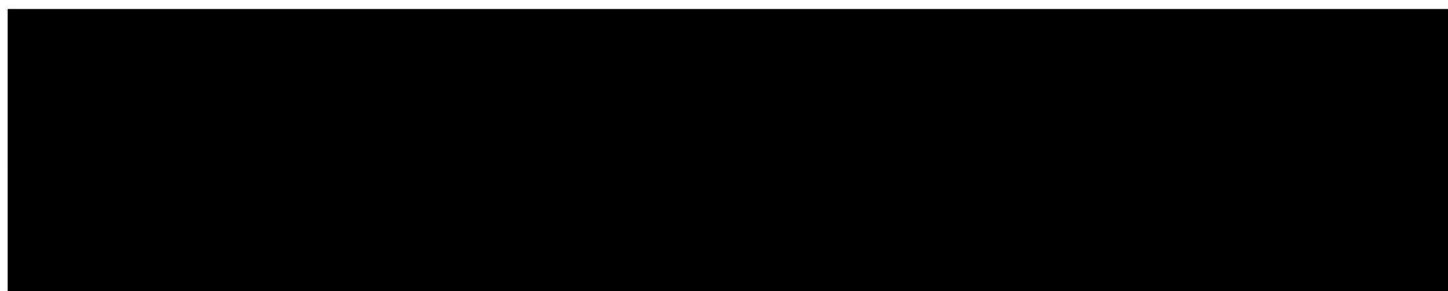
11

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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
- why they are held	<input checked="" type="checkbox"/>	<input type="checkbox"/>
- 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 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

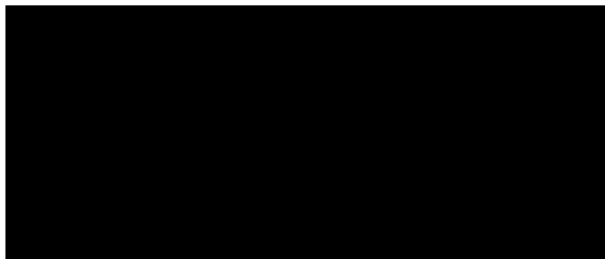
1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration 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.

