

**East Kilbride: Greenhills**  
**Parish Church of Scotland**

**TRUSTEES' ANNUAL REPORT**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**2024**

**Congregation No: 17 1104**

**A Charitable Body**

**Charity Number: SC 030300**

## Reference and Administrative Information

Charity Name: East Kilbride: Greenhills Parish Church of Scotland

Charity Registration Number: SC030300

Congregation Reference Number: 17 1104

Contact Address:

28 Mallard Crescent  
East Kilbride  
G75 8UH

was Treasurer during the period 1<sup>st</sup> Jan 24 to 31<sup>st</sup> Dec 24.

## Trustees

<i>Kirk Session</i>	

## Principal Office-bearers

Minister:

Vacant

Interim Moderator:

Session Clerk:

Church Treasurer:

## Independent Examiner

## Bankers

Bank of Scotland,  
Princes Mall, East Kilbride

## **Trustees' Annual Report Year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

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

#### **Recruitment and Appointment of Trustees**

Under the Unitary Constitution members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Interim Moderator is appointed by Presbytery when the charge has no minister.

#### **Organisational Structure**

The Kirk Session normally meets six times in a year and is chaired by the minister (or Interim Moderator). Certain responsibilities are delegated to the Finance Committee, Fund Raising Committee, Hall Lets Convenor, Pastoral Care Committee, Property Committee and Worship Committee as appropriate. These involve extra church members. The Kirk Session is responsible for both spiritual affairs and temporal affairs within the church.

The congregation is part of the Church of Scotland's Presbytery system, Forth Valley and Clydesdale. Current plans envisage a Union with the parish of Westwood.

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

#### **Greenhills Parish Church tries**

**To follow Jesus' commandments – to love God – to love our neighbour**

**To work together in hope and faith for Christian values**

**To support the Church's presence – in our community – in our world.**

**Serving Jesus who is - The Way, The Truth, The Life.**

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2024**

As well as the normal worship on Sundays the congregation participates in services to mark important events in the Christian Year and jointly with other local churches for Christian Aid, World Day of Prayer, Lent Study Group, Easter services, Tuesday Discussion Group, etc. There are also links with the two local primary schools. Many of these, however, have not resumed since the Covid pandemic.

Normally, service to the community is provided through the provision of affordable accommodation. The normal groups; Rainbows, a local craft group, dancing groups, the Greenhills Pantomime Club, a Community Dog Training Class, local councillor surgeries, surgeries for the local MSP, Zumba, Rugby Tots, Karate, etc., as well as weekly coffee mornings and church groups such as the Choir and Guild, and the Redeemed Christian Church of God who hold bible studies on Wednesday evenings.

## **Achievements and Performance**

Normally, around 40 members attended worship each Sunday morning.

The seating in the Sanctuary was rearranged and sanitising stations installed. Cleaning and materials for disinfection of surfaces was provided in all areas.

The congregation's membership in 2024 is around 92.

## **Financial Review**

Hall let payments continue to be a good source of revenue.

General expenditure was down during the year as no major expenses incurred. Our contribution towards the Giving to Grow Fund was paid in full.

The former Manse was sold in July 2023 with the proceeds being held in a Temporary Fund, on its behalf, by the General Trustees of the Church of Scotland.

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2024**

There is some anxiety over the consequences of the Mission Planning process being carried out by the church in general. In particular the recommendation that our building should be closed. We have put a case forward to unite with Westwood parish church.

The congregation continues to pay in full its dues towards the Giving to Grow fund in ten equal monthly instalments as advised by the national church.



### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held cash funds of £116050 of which £62248 had been designated for the fabric fund and £27635 for the general reserve. The remaining balance represents approximately nine month's normal expenditure.

### **Risks**

As a church without a minister, we have been fortunate in getting Pulpit Supply to cover the weekly service of Sunday worship.

The congregation is getting more elderly and so filling leadership roles is proving difficult. The number of significant givers is also declining as they move from employment to retirement or even passing on.

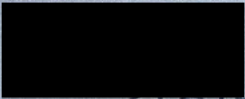
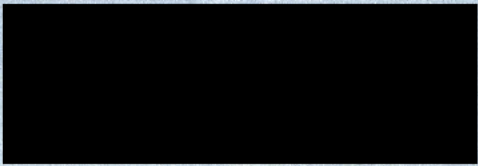
### **Donated services and facilities**

Several members of the congregation help with the regular maintenance of the building in a voluntary way.

### **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 Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

 Session Clerk 

Date 20/7/25.....



**Independent Examiner's Report to the Trustees of East Kilbride:  
Greenhills 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 6 to 11.

**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.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

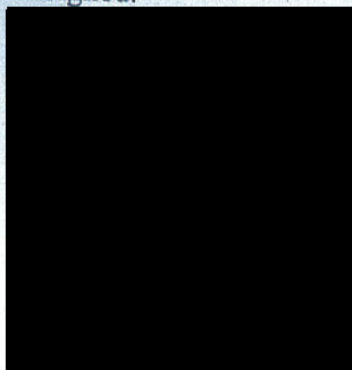
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 20/7/25...



# East Kilbride: Greenhills Parish Church of Scotland

## Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted	Restricted		
	Note	Funds	Funds	Total	Total
	4	2024	2024	2024	2023
<u>Receipts</u>		£	£	£	£
Donations (including Organisations}		19368		19368	25618
Legacies		0	0	0	
Activities for generating funds		891		891	2087
Bank & Deposit interest		0	0	0	2632
Investment Income		1701	0	1701	2942
Rental of premises		15335	0	15335	11921
Other Receipts		0	702	702	814
<u>Total Receipts</u>		<u>37295</u>	<u>702</u>	<u>37997</u>	<u>46014</u>
<u>Payments</u>					
Costs of generating funds		162	0	162	183
Charitable activities (including Organisations)		30104	0	30104	34980
Governance costs		0	0	0	0
Other payments		10	702	712	3274
<u>Total Payments</u>		<u>30276</u>	<u>702</u>	<u>30816</u>	<u>38437</u>
Excess/(Deficiency) of Receipts over Payments for the year before transfers		7019		7019	7577
Transfers		0	0	0	0
Excess/(Deficiency) of Receipts over Payments for the year		<u>7019</u>	<u>0</u>	<u>7019</u>	<u>7577</u>



# East Kilbride: Greenhills Parish Church of Scotland

## Statement of Balances

At 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward 1 January		113798		113798	106221*
<b>Movement in year:</b>					
Excess (Deficiency) of Receipts over Payments for the year		2252		2252	7577
Bank & deposit balances carried forward 31 December		<u>116050</u>	<u>0</u>	<u>116050</u>	<u>113798**</u>
<b><u>Investments at market value</u></b> (Cost £49998)		<u>0</u>	<u>0</u>	<u>53211</u>	<u>53211</u>
<b><u>Assets</u></b>					
Gift Aid Receivable		<u>4620</u>	<u>0</u>	<u>4620</u>	<u>5000</u>
<b><u>Liabilities</u></b>					
Costs not yet billed		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(\*) Of which £628 was in organisations' accounts and £112 held by Flower Fund Convener.

(\*\*) Of which £614 is in organisations' accounts and £51 held by Flower Fund Convener.

The accounts were approved by the Kirk Session  
For and on behalf of the Kirk Session.

Session Clerk

(prev Session Clerk)  
Accounts completed by



## Notes to the Accounts

### 1 Trustee Remuneration and Related Party Transactions

As we are a church with no minister we have not had to pay any remuneration or expenses.

### 2 Movements in Funds

	At 1 Jan. 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec. 2024 £
<b>Unrestricted funds</b>					
General Fund	33694	37176	30104		40766
Designated Fabric Fund	53211	0	0	0	53211
Designated Reserve Fund	27635	0	0	0	27635
Church Organisations	614	821			1435
	<b>115154</b>	<b>37997</b>	<b>30104</b>	<b>0</b>	<b>123047</b>
<b>Restricted funds</b>					
Flower Fund	51			0	51
Improvement Fund	(1450)			0	(1450)
Special Projects Fund	43			0	43
	<b>(1356)</b>			<b>0</b>	<b>(1356)</b>
<b>Endowment funds</b>					
None	0	0	0	0	0
<b>Total Funds</b>	<b>113798</b>	<b>37997</b>	<b>30104</b>	<b>0</b>	<b>121691</b>

#### Purposes of Designated Funds

**General Fund:** Used by the Trustees for all general income and expenditure.

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

**Reserve Fund:** The Trustees have set aside funds for use in worship.

**Sunday Club Fund / Choir / Guild :** The organisations' funds are controlled by their own committees and operate under the oversight of the Kirk Session. The funds cover the operational costs of each organisation, and the committees are responsible for raising their funds, and for maintaining accounting records. Organisations may disburse surplus funds by transfer to general congregational funds or to support other charities.

#### Purposes of Restricted Funds

**Flower Fund:**

**Improvement Fund: .**

**Special Projects Fund:**

### 3 Liabilities: No Liabilities.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>4 Analysis of Receipts</b>				
<b>Donations</b>				
WFO Scheme (non Gift Aid)	10239	0	10239	6371
Gift Aid Donations	6274	0	6274	12109
Tax Recovered on Gift Aid Donations		0		4861
Ordinary Offerings (Open Plate)	1365	0	1365	883
Other Offerings, Donations etc	449	0	449	130
	18327	0	18327	24354
<b>Other Income</b>				
Weddings & Funerals	220	0	220	670
Church Organisations Receipts	821	0	821	594
	<b>19368</b>	<b>0</b>	<b>19368</b>	<b>25618</b>
<b>Legacies</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Activities for generating funds</b>	891			
Fund Raising Activities			891	2086
	<b>891</b>	<b>0</b>	<b>891</b>	<b>2086</b>
<b>Bank and Deposit Interest</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Investment Income</b>	<b>1701</b>	<b>0</b>	<b>1701</b>	<b>2942</b>
<b>Rental of premises</b>				
Including contributions from affiliated organisations	<b>15335</b>	<b>0</b>	<b>15335</b>	<b>11921</b>
<b>Other Receipts</b>				
Flower Fund	0	0	0	10
Special Projects Fund	0	0	0	804
Miscellaneous	702	0	702	0
	<b>702</b>	<b>0</b>	<b>702</b>	<b>814</b>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>5 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Offering envelopes	162	0	162	183
	<b>162</b>	<b>0</b>	<b>162</b>	<b>183</b>
<b>Charitable activities</b>				
Ministries & Mission allocation	12485	0	12485	7055
Presbytery dues				559
Minister's expenses	0	0	0	7075
Pulpit supply				1573
Other staffing costs	5279	0	5279	500
Fabric repairs & maintenance	1499	0	1499	5606
Manse Energy, Council Tax & Water charges	0	0	0	1102
Energy (Church)	7231	0	7231	3285
Insurance	1803	0	1803	2215
Other property costs	588	0	588	3888
Equipment	106	0	106	177
Worship	185	0	185	179
Printing, stationery, postage	212	0	212	664
Telephone, WiFi	642	0	642	794
	30104	0	30104	34672
Church Organisations' expenses	0	0		308
	<b>30104</b>	<b>0</b>	<b>30104</b>	<b>34980</b>
<b>Governance costs</b>				
Independent Examiner's fees	0	0	0	0
<b>Other payments</b>				
Flower Fund	0	0	0	71
Special Projects (Note 7)	0	0	0	804
Miscellaneous				2399
	<b>0</b>	<b>0</b>	<b>0</b>	<b>3274</b>

## 6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's 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 (2023: £30,135) and the maximum stipend (in the fifth and subsequent years of service) was £38,884 (2023: £37,032).

		2024	2023
7 Collections for Third Parties		£	£
	Christian Aid	384	484
	Leprosy Mission	133	37
	Erskine Hospital	110	15
	Blind Veterans	75	47
	DEC		221
		<u>702</u>	<u>804</u>
		2024	2023
<b>Improvement Fund</b>		£	£
	Brought Forward	1449	527
	Income (Fundraising)	881	413
	Expenditure:	0	-2389
	Balance	<u>-568</u>	<u>-1449</u>

Church Organisations	01/01/2024	Receipts	Expenditure	Transfers	31/12/2024
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## APPENDIX

Sunday Club	66	0	0	0	66
Choir	8	0	0	0	8
Guild	540				540
	<u>614</u>				<u>614</u>

Donations from Affiliated Organisations for use of premises		2024	2023
		£	£
	Rainbows	200	0
	Craft Group	300	300
	Pantomime Club	0	125
		<u>500</u>	<u>425</u>

Fund Raising Activities	Unrestricted	Restricted	2024	2023
	£	£	£	£
Sunday Tea Room	455	-	455	475
Tuesday Tea Room	367	-	367	471
Fayres/Markets	0	-	0	0
Gift Day	10	-	10	727
Coffee Mornings, etc.	0	-	0	0
Bottle	-	0		3
Donations	-	0		0
Concert		0		350
Jumble/Clothes	-	0		60
	<u>832</u>	<u>0</u>	<u>832</u>	<u>2087</u>

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



Temporary Fund ( Sale of Manse )      **£149241**