

THE CHURCH OF SCOTLAND

CALDERCRUIX & LONGRIGGEND PARISH CHURCH

RECEIPTS AND PAYMENT ACCOUNTS

2024

Congregation No. 171086

Charity No. SC 030492

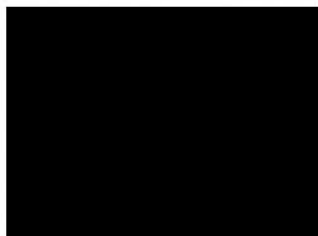
Reference and Administrative Information

Charity Name Caldercruix & Longriggend Parish Church

Charity Registration Number SC 030492

Congregation Reference Number 171086

Contact Address



Trustees Per Attached List

Principle Officer Bearers

Minister
Sesion Clerk

Clerk to Board
Church Treasurer

Independent Examiner

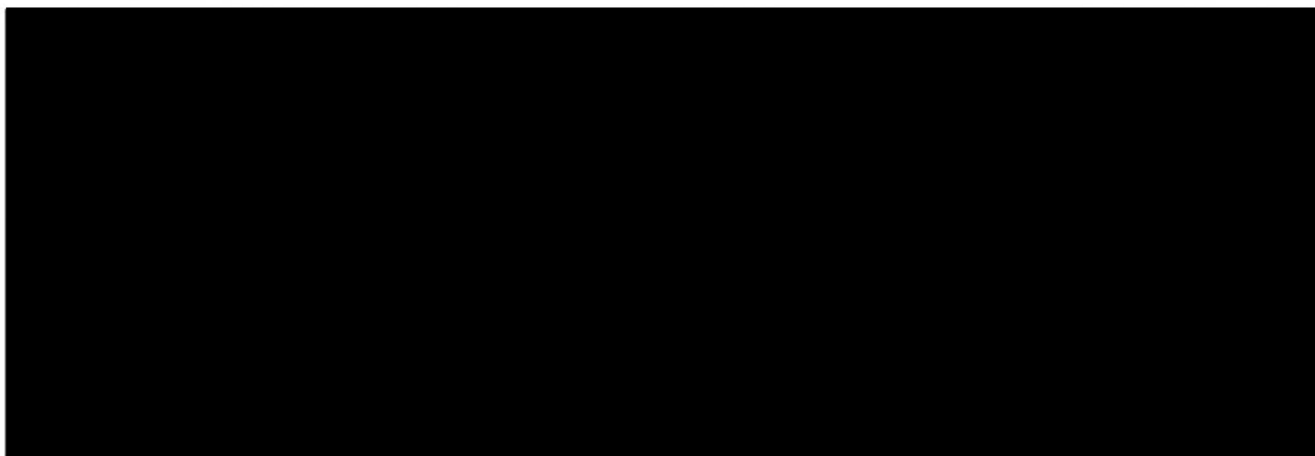


Bankers Santander

The Church of Scotland - Caldercruix & Longriggend Parish Church
Accounts for year end 31st December 2024

Name of Kirk Session

Congregational Board Members



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.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk session are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management of the affairs of the Church. Board members are then appointed at the Annual Stated Meeting and serve for a period of three years after which they must seek re-election.

Organisational Structure

The Congregational Board is chaired by the minister and have eight scheduled meetings per calendar year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session also hold eight meetings per year and is responsible for spiritual affairs within the Church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in 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.

A weekly service is held on a Sunday at 10am and is open to all members of the public.

Sunday Club on a Sunday is children dependent however the Sunday Club leaders are currently helping on a Rota basis with the One Way Club on a Tuesday.

Whilst there is no regular Sunday Club all young members of the church actively participate in services throughout the year.

We have various children's groups meeting on a weekly basis during school term;

One Way is for children aged Primary 4-7 and meet on a Tuesday with 16 kids attend on average

Due to falling numbers the Boy's Brigade finished in May and did not restart after the summer.

Girls Brigade meet on a Monday and currently there average 8 Explorers and 4 Juniors.

Mums & Tots meet on a Thursday morning for pre-school children with average 10 per week.

A dance class started on a Thursday evening

The ladies group also restarted this year with monthly themed meetings on a Friday Night.

There is a Prayer Meeting weekly in the church and we also have a Pastoral Care Group who visit members of the congregation who cannot make it to church on a Sunday.

Achievements and Performance

The Congregation Membership is 109 at end of December 2024.

Sunday morning services are held 52 weeks of the year.

In 2024 the average attendance was 30/40 members each week.

The One Way is run by a volunteers from the church on a Tuesday night for P4-7. Currently there is 24 names on the register with an average of 16 attending each week.

The minister engages with the local Primary School at special services/assemblies.

We have a Girls Brigade which has 12 Explorers and 5 Juniors on the register.

The Boy's Brigade did not resume after the summer due to decline in numbers.

All our youth groups are open to all children within the village.

The finance committee continue to come up with ideas to increase weekly offerings. We encourage all members to sign up for FWO & Gift Aid. The congregation always respond well to financial appeals.

The minister also intimates regularly for extra volunteers to help with the various activities within the church.

Financial Review

The principle source of income is from weekly offerings. This is collected via Open Plate, FWO envelopes and Online Donations. Overall we saw a drop of £1,800 compared to 2023:

Open Plate £1500 (2023), £1165 (2024) - Decrease £335

FWO Envelopes £24730 (2023), £22915 (2024) - Decrease £1815

Online Donations £6230 (2023), £6580 (2024) Increase £350

Totals = £32,460 (2023), £30,660 (2024) - Decrease £1800

A retiral of £160 was raised for Poppy Scotland

There was an increase in Donations to Fabric Fund which is made up of a monthly retiral; £574 (2023), £761 (2024) - Increase £187

Fabric spending this year increased from £1029 (2023) to £2098 (2024)

The main expenses included a Boiler Repair for the Church and ongoing boiler maintenance for the Church Hall.

There is £0.00 cost for Pulpit Supply due to the Worship Team leading services in the minister's absence.

Reserves Policy

It is the Trustees policy to hold reserves of approximately three months expenditure including designated funds. At the year end the Church held restricted cash funds for :

Fabric (£0.00) and Organ/Keyboard Fund (£475). There is also £354 remaining from the Coronation Celebrations.

Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session/Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date 21.01.25

Report of the Independent Examiner

Respective responsibilities of trustee and examiner

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

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



Date : 2/2/2025

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Receipts and Payments Account for the Year ended 31 December 2024

| 2024 | | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---|--------------|-----------------------|---------------------|---------------|-----------------|
| <u>Receipts</u> | <u>Note.</u> | | | | |
| Total Donations | 3 | 32,960 | 761 | 33,721 | 40,465 |
| Extra Ordinary Income | | | | | |
| Weddings/Funeral | | 0 | 0 | 0 | 200 |
| General Donations | | 1108 | 0 | 1,108 | 2197 |
| Interest | | 135 | 0 | 135 | 100 |
| Special Collection Donations | | | 160 | 160 | 1,787 |
| TOTAL RECEIPTS | | 34,203 | 921 | 35,124 | 44,749 |
| <u>Payments</u> | <u>Note.</u> | | | | |
| Cost of generating funds | 4 | 0 | 0 | 0 | 0 |
| Charitable Activities | 5 | 21,144 | | 21,144 | 56,448 |
| Upkeep of Buildings | 6 | 0 | 2,098 | 2,098 | 1,029 |
| Mission Fund Payments | 8 | | | 0 | - |
| Special Collections Disbursed | | | 160 | 160 | 1,671 |
| TOTAL PAYMENTS | | 21,144 | 2,258 | 23,402 | 59,148 |
| EXCESS OF RECEIPTS OVER PAYMENTS (before Transfers) | | 13,059 | -1,337 | 11,722 | - 14,400 |
| Transfers | - | 1,337 | 1,337 | | |
| EXCESS OF RECEIPTS OVER PAYMENTS | | 11,722 | 0 | 11,722 | - 14,400 |

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Statement of Balances for the year ended 31 December 2024

| | Unrestricted Funds 2024 | Restricted Funds 2024 | Total Funds 2024 | Total Funds 2023 |
|---|-------------------------------|-----------------------------|------------------------|------------------------|
| Bank & Deposit Balances b/f | 2,262 | 828 | 3,090 | 17,491 |
| Movement in Year | | | | |
| Excess of Receipts over Payments for the year | 11,722 | 0 | 11,722 - | 14,400 |
| Bank Balances c/f | <u>13,984</u> | <u>828</u> | <u>14,812</u> | <u>3,091</u> |

Assets

Gift Aid Receivable

-
-
-

Liabilities

Outstanding Givoing to Grow Contributions 2024

28,423.00

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

21.01.25 (Date)

Session Clerk

Treasurer

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Notes to the Accounts

1. Trustee's Remuneration and Expenses

One trustee [REDACTED] received expenses totalling £576 to cover travel expenses, telephone & printing.

Other separately registered charities, trusts etc

No Trustee has control of any other registered charity or trust.

2. Movement in Funds

| | 1st January 2024 | Receipts | Payments | Transfers | 31st December 2024 |
|--------------------------------------|---------------------|--------------|--------------|-----------|-----------------------|
| Unrestricted Funds | | | | | |
| Congregational A/C General Fund | 2262 | 34203 | 21144 | (1337) | 13984 |
| Restricted Funds | | | | | |
| Fabric Account | 0 | 761 | 2098 | 1337 | 0 |
| Organ/Keyboard | 475 | 0 | 0 | 0 | 475 |
| Special Collections | | | | | |
| Special Collections - Poppy Scotland | 0 | 160 | 160 | 0 | 0 |
| Coronation Celebrations | 354 | 0 | 0 | 0 | 354 |
| Total Funds | 3090 | 35124 | 23402 | 0 | 14812 |

Purposes of Restricted Funds

Fabric Fund : These funds are held for repair and maintenance of the church property.

Organ/Keyboard Fund: To be held for upgrading keyboard

Special Collections: These funds are raised throughout the year for 3rd parties.

Endowment Funds:- No endowment funds are held by the Church.

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Notes to the Accounts

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Endowment Funds 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|-------------------------------------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|-----------------------------|
| <u>Analysis of Donations</u> | | | | | |
| 3 FWO Scheme (Non Gift Aid) | 8,706 | 0 | 0 | 8,706 | 8,745 |
| FWO Scheme (Gift Aided) | 14,209 | 0 | 0 | 14,209 | 15,985 |
| FWO Online (Gift Aid) | 6,060 | 0 | 0 | 6,060 | 5,710 |
| FWO Online (Non Gift Aid) | 520 | 0 | 0 | 520 | 520 |
| Tax Recovered on Gift Aid Donations | 1,820 | 0 | 0 | 1,820 | 7,431 |
| Ordinary Offerings (open plate) | 1,165 | 0 | 0 | 1,165 | 1,500 |
| 2023 Donations banked 2024 | 480 | | | 480 | 0 |
| | <u>32,960</u> | <u>0</u> | <u>0</u> | <u>32,960</u> | <u>39,891</u> |
| <u>Fabric Fund</u> | | | | | |
| Donations (inc. retiral offerings) | 0 | 761 | 0 | 761 | 574 |
| | <u>0</u> | <u>761</u> | <u>0</u> | <u>761</u> | <u>574</u> |
| <u>Mission Fund</u> | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Roof Fund</u> | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Organ/Keyboard Fund</u> | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | <u>32,960</u> | <u>761</u> | <u>0</u> | <u>33,721</u> | <u>40,465</u> |

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Notes to the Accounts

Analysis of Payments

Investment Managers Fees
Offering Envelopes 2024

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Endowment Funds 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|------------------------------------|----------------------------------|---------------------------------|-----------------------------|-----------------------------|
| 4 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |

Charitable Activities

Ministries & Mission allocation
Presbytery dues
Ministers Expenses
Council Tax (Rebate from 2023)
Pulpit Supply
Organist
Cleaning
Heat and Light (Johnston Oils)
Brit Gas (Hall Heating)
Vodafone Payment (Hall Telephone & BB)
Insurance
Printing, stationery, postage & telephone
Chubb Fire Ltd.
Misc. Expenses
MAD in Scotland
CCLI (copyright licence)

| | | | | | |
|---|--------|---|---|--------|--------|
| 5 | 2,100 | 0 | 0 | 2,100 | 30,608 |
| | 1,025 | 0 | 0 | 1,025 | 1,047 |
| | 576 | 0 | 0 | 576 | 576 |
| | -568 | 0 | 0 | -568 | 4,650 |
| | 0 | 0 | 0 | 0 | 0 |
| | 3,385 | 0 | 0 | 3,385 | 3,030 |
| | 2,310 | 0 | 0 | 2,310 | 3,120 |
| | 3,554 | 0 | 0 | 3,554 | 3,354 |
| | 1,749 | 0 | 0 | 1,749 | 1,164 |
| | 420 | 0 | 0 | 420 | 384 |
| | 3,421 | 0 | 0 | 3,421 | 3,254 |
| | 7 | 0 | 0 | 7 | 241 |
| | 134 | 0 | 0 | 134 | 202 |
| | 2,476 | 0 | 0 | 2,476 | 202 |
| | 0 | 0 | 0 | 0 | 4,088 |
| | 556 | 0 | 0 | 556 | 528 |
| | 21,144 | 0 | 0 | 21,144 | 56,448 |

Upkeep of Buildings (Fabric Fund)

Pentland Oil (Boiler Repairs)
HA Ligget (Gardening)
British Gas (Manse Electric)
Elmwood (Boiler Repair)
Clarks (Manse Road Repair)
Elmwood (Ladies Toilet Sink)

| | | | | | |
|---|---|-------|---|-------|-------|
| 6 | 0 | 591 | 0 | 591 | 96 |
| | 0 | 700 | 0 | 700 | 750 |
| | 0 | 0 | 0 | 0 | 183 |
| | 0 | 367 | 0 | 367 | 0 |
| | 0 | 240 | 0 | 240 | 0 |
| | 0 | 200 | 0 | 200 | 0 |
| | 0 | 2,098 | 0 | 2,098 | 1,029 |

Governance Costs

Independent examiner's fee

| | | | | |
|---|---|---|---|---|
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |

Mission Fund

| | | | | | |
|---|---|---|---|---|---|
| 8 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |

Other payments

Purchase of assets
Purchase of investments

| | | | | |
|--------|-------|---|--------|--------|
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 21,144 | 2,098 | 0 | 23,242 | 57,477 |

Caldercruix & Longriggend Parish Church.

The Church of Scotland.

Notes to the Accounts

9. Ministry & Mission Contribution

By the 31st December 2024 the Church paid contributions of £2100 of the £30,523.

10. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend (in the 5th and subsequent years of service) - £38,884.