


GOREBRIDGE UNITED FREE CHURCH OF SCOTLAND

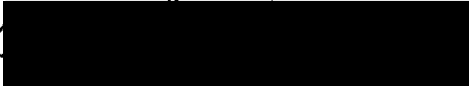
35 Hunterfield Road, Gorebridge EH23 4TP

Pastor-

Session Clerk -

With compliments

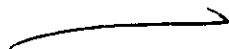

Accounts for the above. Returns sent online.
We will be sending in a final return later
as the church is closing on 27th March.
PTO

All other correspondence after that date
should be sent to 

Head Office
United Free Church of Scotland
11 Newton Place

GLASGOW

G3 7PR.



From: OSCR Online

Sent: 09 March 2022 14:02

To: [REDACTED]

Subject: [OSCR Online] - Charity Annual Return Accounts Required

An annual return has been submitted for charity SC031386 (Gorebridge United Free Church Of Scotland) without accounts.

Accounts should be sent to OSCR by your deadline date (your deadline for providing accounts is 9 months after your accounting period end date). If your deadline date has passed, you should send the accounts to OSCR as soon as possible. Your return will not be processed and the charity's Scottish Charity Register entry will not be updated until satisfactory accounts are received.

OSCR has reduced resources at the moment due to the COVID-19 pandemic. [More information is available here.](#)

Wherever possible please scan and attach your accounts in OSCR Online. Any accounts posted to us will take longer to process whilst the office is closed.

To help link your accounts to your annual return, please print this email and include it with your accounts. If you do not have a printer you can handwrite the following reference number on the front page of your accounts : SC031386.2021.1

The accounts should be sent to:

OSCR

2nd Floor

Quadrant House

9 Riverside Drive

Dundee

DD1 4NY

SC031386.2021-1

GOREBRIDGE UNITED FREE CHURCH OF SCOTLAND

Scottish Charity No.SC31386

A Congregation of the United Free Church of Scotland,
Charity No.SC008167.

Congregation Report and Financial Statements

Year ending 31 December 2021

Principal place of worship and of Congregation activities:

**47 Hunterfield Road
Gorebridge
Midlothian
EH23 4TS**

Congregation Report and Financial Statements

Year ending 31 December 2021

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**Office Bearers, Trustees and Members of the Courts of the Congregation
serving during Year ending 31 December 2021**

pastor

[REDACTED]

Interim Moderator

[REDACTED]

Office Bearers

**Session Clerk
Clerk to Board
Treasurer**

[REDACTED]

Property Trustees

**Minister, Session Clerk, Clerk to the Board, Treasurer
(ex Officio)**

Wirk Session

Pastor
Session Clerk
Elders:-

[REDACTED]

**Congregational Board
Committee of Management Clerk
Elected Members**

Elders

[REDACTED]

Bankers Bank of Scotland

**Appointment of
Independent Examiner**

[REDACTED]

Congregation Report year ending 31 December 2021

1. Constitution and Principal Activities of the United Free Church of Scotland

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts it recognises liberty of judgment on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit, and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

2. Responsibilities of the Congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the East (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

3. Responsibilities and Appointment of Office Bearers

All matters affecting the spiritual well being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its Pastor and Interim Moderator and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the Congregational Board of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The Pastor of this Congregation is appointed by the Presbytery of the East Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the Congregational Board. Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. Presbyterianism means the government of the Church by elders.

Activities and Achievements

The Pastor, with occasional visiting ministers, maintain the conduct of worship, and with care of the Kirk Session, provide pastoral care to members and families, to adherents to others in the community. Since Covid lockdowns and restrictions, only one Sunday Service is held at present. The Pastor, with members of the Congregation, continues to work with other Christian Fellowships in the area, providing spiritual support and care.

Financial Statements and Funds

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £250,000, the Financial Statements of this Congregation set out on pages 7 to 9 consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2021 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

The ordinary receipts and payments for the regular congregational activities are shown in the General fund and the year amounted to £34,357.30 and £23,104.73. respectively and give a surplus of £11,252.57.

Accounting Policies

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.
- The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to these Statements.
- The Balances of Congregation Funds represents sums available for the ongoing work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

Land and Property

Land and Property consist of Church together with fittings and furnishings (including communion, other ecclesiastical articles). Congregation does not own a manse.


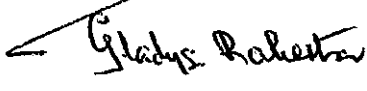


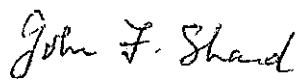
These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out and not for investment and/or resale. No market value is placed on these Assets.

Independent Examiner

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31st December 2021 is on page 6.

Approval of Congregation Report and Financial Statements

The Congregation Report and Financial Statements were approved by the **Congregational Board/** Session & Committee of Management at their meeting on 18th January 2022 and by the Congregation at the Annual General Meeting held on 16th February 2022. The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are:-

igned		Interim Moderator
igned		Pastor
igned		Session Clerk
igned		Clerk to the Congregational Board Clerk of Committee of Management Preses
igned		Treasurer

ate 16/02/22

Independent Examiner's Report to the Trustees and Office Bearers of Gorebridge United Free Church of Scotland

Report on the Report and Financial Statements of the Congregation for the year ending 31 December 2021
which are set on pages 7 to 9.

Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Finance Statements as required under section 44(1) (c) of the 2005 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 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts and seeks explanations from the office bearers and trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the report and accounts.

Independent Examiners 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 report and 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 Report and Financial Statements to be reached.

Signed: *G Hermiston*

Name: **Miss Gail Hermiston**

Address **17 Eldindean Road
Bonnyrigg
EH19 2HJ**

Date: **07/02/22**

Statement of Balances and Movement on Congregation Funds for Year ending 31 December 2021

Fund	Nature of Fund	Balance 01.01.21 £	Receipts 2021 £	(Payments) 2021 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.12.21 £	Held as follows	£
General	Unrestricted Note 1	749.02	34,357.30	23,104.73	11,252.57	2,692.08		14,693.67	HBOS	14,693.67
Reserve	Unrestricted Note 2	2,672.46	19.62		19.62	-2,692.08		0.00	Current Account	
									Less o/s cheques	0.00
									Petty Cash	0.00
Total Congregation Funds		3,421.48	34,376.92	23,104.73	11,272.19	0.00	0.00	14,693.67		
									Balance in A/C	14693.67
									National Savings	0.00
										14,693.67

Notes to the Financial Statements for the Year ending 2021

Nature of Congregation Funds:

General	Unrestricted	Note 1	Ordinary receipts and payments of the Congregation. Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s).
Reserve	Unrestricted	Note 2	Savings held on behalf of the congregation. Account closed and balance plus interest to close transferred to General Fund
Payments to Trustees		Note 3	No payments have been made to any Trustee for the performance of their duties as Trustees of the Congregation
Governance		Note 4	No governance costs are incurred during this year. Duties relating to governance are provided voluntarily.

Approval of Congregation Financial Statements for the Year ending 31 December 2021 as set out on Pages 7,8,9. by Office Bearers authorised to sign.

Interim Moderator

Name

Pastor

Name

Clerk to Congregational Board

Name

Treasurer

Name

Date

16/02/2022

Gorebridge United Free Church of Scotland
Receipts and Payments for the Year ending 31st December 2021

Fund	2021		Fund	2020	
		General Unrestricted			General Unrestricted
Offerings	Open Plate	£12,459.61	Offerings	Open Plate	£8,616.97
	Free Will (Gift Aid)	£10,486.00		Free Will (Gift Aid)	£8,831.00
	Gift Aid Tax	£7,038.19		Gift Aid Tax	£0.00
	Other	£0.00		Other	£156.00
	Sub Total	£29,983.80		Sub Total	£17,603.97
Donations	Organisation	£0.00	Donations	Organisation	£0.00
	Other	£571.00		Other	£368.00
	Sub Total	£571.00		Sub Total	£368.00
Other	Target (contributions)	£425.00	Other	Target (contributions)	£550.00
	Stedfast	£35.00		Stedfast	£129.50
	Other	£3,342.50		Other	£0.00
	Sub Total	£3,802.50		Sub Total	£679.50
Mission	Donations	£0.00	Mission	Donations	£250.00
	Sub Total	£0.00		Sub Total	£250.00
Total Receipts		£34,357.30	Total Receipts		£18,901.47
Payments			Payments		
Ministry	Salary	£13,925.67	Ministry	Salary	£20,420.61
	Telephone	£800.00		Telephone	£495.00
	Pulpit Supply	£130.00		Pulpit Supply	£0.00
	Interim Moderator Fees and expenses	£600.00		Interim Moderator Fees and expenses	£600.00
	Sub Total	£15,455.67		Sub Total	£21,515.61
Honorariums	Thank you Gifts	£35.00	Honorariums	Thank you Gifts	£150.00
	Sub Total	£35.00		Sub Total	£150.00
Property	Hall Lease	£0.00	Property	Hall Lease	£250.00
	Insurance	£780.42		Insurance	£778.82
	Heating & Lighting	£1,233.72		Heating & Lighting	£1,173.23
	Repairs & Upkeep	£1,028.32		Repairs & Upkeep	£897.65
	Sub Total	£3,042.46		Sub Total	£3,099.70
Other	Stedfast Magazine	£108.00	Other	Stedfast Magazine	£108.00
	Office & Publicity	£0.00		Office & Publicity	£0.00
	Presentations	£0.00		Presentations	£0.00
	Miscellaneous	£1,225.90		Miscellaneous	£120.00
	Assembly Expenses	£0.00		Assembly Expenses	£0.00
	Sub Total	£1,333.90		Sub Total	£228.00
Contributions	Denominations (Target)	£3,037.70	Contributions	Denominations (Target)	£2,613.00
	Presbytery	0.00		Presbytery	0.00
	Missions	£200.00		Missions	£250.00
	Sub Total	£3,237.70		Sub Total	£2,863.00
Missions	Other Charities	£0.00	Missions	Other Charities	£0.00
	Sub Total	£0.00		Sub Total	£0.00
Total Payments		£23,104.73	Total Payments		£27,856.31
		£0.00			£0.00
Surplus(Deficit) Net Receipts-Payments		11,252.57	Surplus(Deficit) Net Receipts-Payments		-8,954.84

Note	Details of Receipts	£ General
1	Offerings - Open Plate	
	Gift Aid	£11,264.61
	September Open Giving envelopes	£1,195.00
		£12,459.61
2	Offerings - Gift Aid Tax	
	Reclaim for Gift Aid for 2019/2020	£4,397.55
	Reclaim for Gift Aid for 2020/2021	£2,640.64
		£7,038.19
3	Donations - Other	
	Miscellaneous	£500.00
	Donation re Audit of accounts	£50.00
	Donation for New Filter - Vacuum	£11.00
	Miscellaneous	£10.00
		£571.00
4	Other - Other	
	Interest Free Loan	£1,000.00
	Coffee Mornings/ Table Sale/ Christmas Fayre	£2,189.50
	Bank errors	£101.00
	UFC Calendars	£52.00
		£3,342.50

Note	Details of Payments	Church
5	Ministry - Salary	
	Salary	£13,925.67
		This covers the period 01.01.21 to 25.08.21 only. Headquarters paid Salary for 4 months (Sept/Oct/Nov/Dec) which was agreed to be repaid from rebate of Gift Aid from HMRC - £6895.56
6	Ministry - Telephone	
	Minister - Jan to Dec	£600.00
	Session Clerk - Aug to Dec	£200.00
		£800.00
7	Property - Heating & Lighting	
	Gas	£959.62
	Electricity	£274.10
		£1,233.72
8	Property - Repairs and Upkeep	
	Boiler (Care Plan)	£396.97
	Hedge Cutting	£100.00
	New Fire Door	£350.00
	Fire Extinguisher Service	£170.35
	New Filter - Vacuum	£11.00
		£1,028.32
9	Other - Miscellaneous	
	Audit of accounts	£50.00
	Bank Charge	£7.00
	Keys Cut	£24.00
	Kitchen Supplies	£37.90
	Repayment of Interest Free Loan	£1,000.00
	United Free Calendars	£52.00
	Funeral Flowers	£55.00
		£1,725.90
10	Contributions - Missions	
	Easter Scheme	£200.00