

Carluke United Reformed Church

SC008370

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	6,533	-	-	-	6,533	7,243
Legacies	-	-	-	-	-	250
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	53	-	-	-	53	63
Rents from land & buildings	-	5,065	-	-	5,065	11,197
Gross receipts from other charitable activities	-	-	-	-	-	-
A1 Sub total	6,586	5,065	-	-	11,651	18,753
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	209,047
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	209,047
Total receipts	6,586	5,065	-	-	11,651	227,800
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	33,387	87	-	-	33,473	26,106
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	33,387	87	-	-	33,473	26,106
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	33,387	87	-	-	33,473	26,106
Net receipts / (payments)	(26,801)	4,978	-	-	(21,823)	201,695
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(26,801)	4,978	-	-	(21,823)	201,695

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	216,538	-			216,538	14,843
	Surplus / (deficit) shown on receipts and payments account	(26,801)	4,978			(21,823)	201,695
						-	
						-	
	Cash and bank balances at end of year	189,737	4,978	-	-	194,715	216,538
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

<i>Iain S Pollock</i>	Iain S Pollock	26 May 2026
<i>Elizabeth Brown</i>	Elizabeth Brown	26 May 2026

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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	Number of trustees	£

[illegible]

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	January	2025	To	31	December	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

United Reformed Church, Carluke
SC008370
Carnwath Road
Carluke
Lanarkshire
Postcode ML8 4DF

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr I Pollock	Church Secretary		
2	Mrs A Brown			
3	Mrs E Brown	Church Treasurer		
4	Mrs M Hamilton			
5	Mrs E Macleod	Youth Leader		
6	Mrs L Murdoch	Gift Aid Secretary		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

During any ministerial vacancy a committee is appointed by the church members to identify a possible minister to fill the vacancy. Following prayerful consideration the person is invited to preach to the members of the church who then vote to ratify the appointment by majority vote if they so desire. Following ratification an Induction Service is arranged.

Trustee recruitment and appointment

All trustees are Members of Session. All church members are eligible at a Church Meeting for nomination to the Session. Members may be nominated in their absence but must intimate acceptance of nomination to the Church Meeting in writing. Members nominated for eldership must have been seen by the Minister and their names submitted to the Session as suitable for eldership before election to this office. Should the members proposed and seconded at a Church Meeting not exceed the number required as determined by the Session, the Chairman shall declare them duly elected, but, should there be a greater number proposed than the number of vacancies, a ballot will be taken to determine who have the majority of votes. The Session may co-opt a member who will serve until the next Church Meeting when his/her nomination shall be ratified if the members so desire. Following ratification each person accepted is formally ordained as an Elder and Member of Session by the Minister at a Morning Service.

Objectives and activities

Charitable purposes

The hope and aspiration of the United Reformed Church Carlisle is that through its minister and members it is a church with imagination, drive and enthusiasm to provide pastoral support to all members and adherents, a church which will reach out to others in the community, both young and old, that they may hear the gospel and join in worship and in celebrating the Christian faith, and which will continue the ecumenical work of the churches in the town.

Summary of the main activities in relation to these objects

The church supports its members, its Youth Church, the wider church, and the community.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year the church reached out to the community with ongoing participation and support to the town's Street Level Project.

Financial review

Brief statement of the charity's policy on reserves

The Trustees have implemented a policy in relation to the level of reserves held that year on year income should at least equal expenditure and therefore the reserves held should not diminish. In the event of reserves diminishing during one year it is the Trustees' policy whenever possible to replenish the reserves or to at least mitigate the shortfall.

Details of any deficit

The Financial Statement for the period shows a net Deficit of £21822.68

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	<i>Iain Pollock</i>	<i>Elizabeth Brown</i>
Full name(s)	Iain Pollock	Elizabeth Brown
Position (e.g. Chair)	Church Secretary	Church Treasurer
Date	26/5/26	26/5/26

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	United Reformed Church, Carluke						
		SC008370						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
	01	January	2025	to	31	December	2025	
							(remember to include the page numbers of additional sheets)	
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) 2005 Act 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 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.							
Signed:	Amelia Angus				Date:	24/5/26		
Name:	Amelia Angus							
Relevant professional qualification(s) or body (if any):								
Address:	110A Clyde Street							
	Carluke							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**