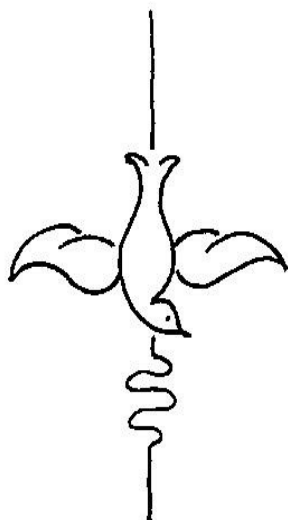


The Church of Scotland

Airdrie Clarkston Parish Church of Scotland



Congregational Accounts

For the year ended 31 December 2023

Congregation No: 171066

Charity No: SC011239

Airdrie Clarkston Parish Church of Scotland
SC 011239
Trustees' Annual Report
Year ended 31 December 2023

The Trustees present the annual report and accounts for Airdrie Clarkston Parish Church of Scotland for the year ended 31 December 2023.

Reference and Administrative Information

Charity Name: Airdrie Clarkston Parish Church of Scotland

Charity Registration No: SC 011239

Congregation No: 171066

Contact Address: The Church Office, Forrest Street, Airdrie,
ML6 7BE

Website address www.airdriec Clarkstonparishchurch.org.uk

Minister: Rev Hanna Rankine

Session Clerk: Karen Harrison

Clerk to the Board: Margaret Brown

Church Treasurer: Calum Brown

Kirk Session:

Catherine Adam, Mary Booth, Joy Codona, Archie Easton, Robert Elliott, James Gibson, Eileen Grier, Elizabeth Kennedy, Samuel Kennedy, Graham MacFall, Margaret MacFall, Colin McKay, Arthur Main, Isobel Main, Patricia Muir, Brenda Robertson, John Robertson, Barbara Sefton, Campbell Sefton, Gemma Sefton, John Harrison, Sheena Urquhart.

Elder Emeritus: Elizabeth Binnie, Isobel Smith, Margaret Paterson, David Campbell, Isobel Foulds.

Board only:

Stewart Easton, Carol Haugh, Jack Haugh, Tom Lyttle (resigned 12th December 2023), Paul McDonagh, John Slack, Kim Weir and May Winning.

Independent Examiner:

Mr. Alexander Porte, B.A.C.A.
3 Devonview Street, Cairnhill, Airdrie, ML6 9BZ

Bankers:

Royal Bank of Scotland plc, 80 Main Street, Coatbridge, ML5 3DZ

**Airdrie Clarkston Parish Church of Scotland
SC 011239
Trustees' Annual Report
Year ended 31 December 2023**

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members 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 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 affairs of the Church, to become members of the Board. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Board members may be co-opted during the year and such co-option shall be ratified at the subsequent Annual Meeting which will be considered to be the start of their three-year term of office.

Organizational Structure

The Congregational Board is chaired by the minister and meets for regular business monthly other than April, July, and August. The Kirk Session also meets on the same monthly basis and is responsible for spiritual affairs within the Church. Certain responsibilities are delegated to various Working Groups including Worship, Finance, Communications, Property, Social & Fellowship, and Mission and Stewardship as appropriate. The Board and Session may be called to meet for special business as required.

Objective and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for 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. Locally, the Church plays a regular part in the Airdrie Council of Churches and participates in the World Day of Prayer and the Week of Prayer for Christian Unity.

Sunday Worship takes place at 11am every Sunday and The Sacrament of Holy Communion is held three times per year in Church. Home Communion have been available for those who cannot attend the regular Sunday morning communion. Other special services have included Service of Hope, Armed Forces Service, Remembrance Sunday, Songs of Praise and Christmas Family Services. There have been 3 issues of our Church Newsletter, which have been delivered to all members. Our Youth organizations include Rainbows and Brownies for the girls and Anchor Boys, Junior Section and Company Section Boys Brigade. All leaders working with our young people are cleared through the Protection of Vulnerable Groups Scheme as are those working with vulnerable adults. The Youth organizations have had regular meetings in the Church halls.

For adults, the Church has a Guild group who meet in the afternoon on a monthly basis.

The wider community is represented by groups such as Alcoholics Anonymous and Indoor Bowling group, our halls are also available for private groups and family functions for the local community. Keeping our halls and outside areas in tip-top condition for all these activities is an ongoing task in any organization. We are very fortunate to have our own "Dad's Army"; a group of volunteers who have been meeting weekly, to carry out building maintenance, gardening duties, tidying up and preparing the

Airdrie Clarkston Parish Church of Scotland
SC 011239
Trustees' Annual Report
Year ended 31 December 2023

halls for events. Dad's Army does a tremendous amount of work and has true fun and fellowship at the same time. Dad's Army also cares for our Garden of Remembrance, which is open to all, encouraging people to come and remember a loved one in peaceful surroundings.

Our Church has also been involved in the Warm Spaces initiative, helped by funding from the Local Council. Our Church halls are open on a Thursday, providing a warm space, fellowship, refreshments, and a warm lunch for anyone in the community. This initiative has now become a community café with a wider mix of people of all ages coming along for a chat and hospitality.

In December 2014, the first Messy Church event took place in Clarkston and is now a regular feature of our calendar of outreach and mission. We look forward to celebrating our 10th Anniversary in December 2024.

Messy Church is now a worldwide ministry that continues to engage and build relationships with thousands of people outside the usual Church context. There is a global network of 4000 Messy Churches in six continents. The aim of Messy Church is to help families experience what it means to be part of a Christian Community outside of Sunday worship. It is a new expression of worshipping to complement transitional Sunday services. It is notable that many of the attendees are not those that attend Sunday worship. This demonstrates the success of the venture and of providing a worship programme that meets the needs of today. Messy Church is Christ-centred, for all ages, and based on creativity, hospitality and celebration.

Clarkston Messy Church is thoroughly enjoyed by both the attendees and the committed and hard-working team of helpers. Some of our families have attended since its conception and now a couple of teenagers willing assist with some activities. Our Messy Church families, both children and adults, have enthusiastically contributed to our Nativity Sunday worship over the past three years.

Pastoral care has continued to be provided to local schools, hospitals, and care homes, as much as possible.

The Church is actively represented in the following organizations: - World Day of Prayer; Hamilton North Guilds Together; Council of Churches in Airdrie; Airdrie Battalion of Boys Brigade; Guide Movement at County Level and committees at Presbytery.

Volunteers who serve on committees and working groups are a vital part of the work of the Church. In addition, there are designated roles of Session Clerk, Clerk to the Board, FWO and Gift Aid Conveners, Treasurer, Property Convener, Safeguarding Co-ordinator, Health and Safety Convenor, Data Protection Adviser and Learning Disability Contact. Elders and Pastoral Visitors of the Church regularly visit people in the community and a range of members take leading parts in Worship services.

Our Presbytery Elder keeps the Session fully updated of Presbytery work.

Fellowship and being a welcoming Church are very important to the Congregation and many people comment on how welcome they feel as visitors. This fellowship is greatly aided by the untiring and unflinching commitment of our Social and Fellowship group through specific events organized by them including concerts and after church lunches; but also, by working in the background to give support to other organizations or by providing catering at special services and events. There is also a small group of volunteers who provide coffee/tea and friendship after Sunday Service.

Following the introduction of Airdrie Food Bank Clarkston Church has been a strong supporter and with great regularity provides substantial amounts of supplies to the Food Bank, which is organized through another local Airdrie Church.

**Airdrie Clarkston Parish Church of Scotland
SC 011239
Trustees' Annual Report
Year ended 31 December 2023**

Following the success of the event in 2022 the Church held another Fun Day in August 2023 that saw a huge turn out from the local community enjoy an excellent afternoon. Money raised from this allowed the Church to donate several gift cards for vulnerable families in the parish and the wider North Lanarkshire community through Clarkston Primary School as well as donating to St Andrews Hospice.

The Church plays an active part in supporting other charities through collections at regular services and donating to Christian Aid and Tear Fund in 2023.

During 2023, our designated Church website was regularly updated advising of news, services, events, and the like. A Church Magazine, The Clarkston Record, was distributed to members' homes during the year and is available by email as requested. Other aspects of sharing news now include Banners, leaflets, and the use of Facebook.

Achievements and Performance

There are 273 (previously 277) Church Members including 7 adherents. There are 31 persons on the Supplementary Roll.

There are 90 names on our Gift Aid list with 65 regular Gift Aid Donors. Weekly worship attendance averages 50.

Sunday School averages 3 in attendance.

Guild members number 16.

High pastoral needs within the parish in respect of visitations of the sick and elderly, funerals for congregational members and others within the parish, together with two school chaplaincies have been met. Regular assistance with the high pastoral needs has been given freely and generously by qualified readers and members of the congregation. The office bearers of the Session and Board have worked together throughout the year as a team and are all committed to the Church's future.

Stewardship

This year saw the continuation of the "Piggy Banks" for fundraising with nearly £700 raised in 2023. We hope that continued support from the congregation is received as we seek to raise funds for the ever-increasing repairs and maintenance costs in church budgets.

Living Wage

The Office Bearers noted the National Church commitment to paying a living wage to those in Church employment and confirm that as a Board we currently meet this and give a commitment to paying the appropriate rate.

Financial Review

We met all our financial commitments and our Giving to Grow (previously Ministry and Mission) contribution for 2023 was paid in full by Standing Order. Overall donations to the Church are approximately 10% lower than in the previous year. Other income of £595 has been generated from rental of the halls during 2023.

At the end of the year, we had a surplus of receipts over payments of **£7,207**.

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 total cash funds of **£44,698** of which **£34,454** are unrestricted. These funds are enough to cover general expenditure for over four months. Excess funds are generally held within the designated fabric fund in line with the policy as agreed by the Trustees. For the year 2023 the Trustees approved the transfer of £10,000 from the fabric fund to a newly created Hall Renovation Fund to set aside funds specifically for the improvements required to the church halls.

Airdrie Clarkston Parish Church of Scotland
SC 011239
Trustees' Annual Report
Year ended 31 December 2023

Mission Plan

In October 2022, the first draft of the Mission Plan was issued from the Presbytery of Forth Valley and Clydesdale, this was to take into account a national shortage of Ministers and a 30% reduction in the number of Church buildings being used for mission. The plan has seen a few changes since October 2022. The current plan, which is now ready for Presbytery approval, is for Clarkston Church to join with Cairnlea, Calderbank, and Chapelhall Parish Churches and form a Team Ministry structure with two full time Minister posts. The church building at Clarkston Church will be closed by June 2025 and the Church halls will be retained and improved and made available for our Church organizations and wider community, this will also allow for mission within the local community.

Statement of Trustees' Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The members of the Kirk Session/Congregational Board must prepare financial statements which give enough 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 on 12 March 2024 and signed on their behalf by:



..... K Harrison (Session Clerk)

12 March 2024

.....(Date)

**Airdrie Clarkston Parish Church of Scotland
SC 011239
Trustees' Annual Report
Year ended 31 December 2023**

Independent Examiner's Report to the Trustees of Airdrie Clarkston Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 and 8 plus appended pages 9 to 12.

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 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 Accounts Regulations. 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:

: 

Name: Mr. A Porte BA.CA.
3 Devonview Street,
Cairnhill, Airdrie
ML6 9BZ

Date: 26 March 2024

Airdrie Clarkston Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Receipts</u>						
Donations	3	42,719	0	0	42,719	50,579
Fundraising Events		2,173	3,837	0	6,010	6,890
Bank & Deposit interest		380	0	0	380	88
Investment income		2	0	0	2	1
Other		38,433	409	0	38,842	9,157
		<u>83,707</u>	<u>4,246</u>	<u>0</u>	<u>87,953</u>	<u>66,715</u>
Rental of premises		595	0	0	595	260
Receipts from assets & investment sales						
Proceeds from sales of investments	2	0.00	0.00	0.00	0.00	0.00
<u>Total Receipts</u>		<u>84,302</u>	<u>4,246</u>	<u>0</u>	<u>88,548</u>	<u>66,975</u>
<u>Payments</u>						
Cost of generating funds	4	575	725	0	1,300	940
Charitable activities		75,963	4,078	0	80,041	74,116
Other		0	0	0	0	0
<u>Total Payments</u>		<u>76,538</u>	<u>4,803</u>	<u>0</u>	<u>81,341</u>	<u>75,056</u>
Excess of Receipts over Payments						
for the year before Transfers		<u>7,764</u>	<u>-557</u>	<u>0</u>	<u>7,207</u>	<u>-8,081</u>
Transfers		0	0	0	0	0
Excess of Receipts over Payments						
for the year		<u><u>7,764</u></u>	<u><u>-557</u></u>	<u><u>0</u></u>	<u><u>7,207</u></u>	<u><u>-8,081</u></u>

Airdrie Clarkston Parish Church of Scotland
Statement of Balances
Year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<u>Bank & Cash Balances</u>						
Balances b/fwd.		26,690	8,614	2,187	37,491	45,572
Movement in year						
Excess of Receipts over Payments for the year		7,764	-557	0	7,207	-8,081
Balances c/fwd.		<u>34,454</u>	<u>8,057</u>	<u>2,187</u>	<u>44,698</u>	<u>37,491</u>
<u>Investments at market value</u>						
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assets</u>						
Approved Grant Funding		0			0	0
Central Fabric Fund		1,663			1,663	5,828
		<u>1,663</u>	<u>0</u>	<u>0</u>	<u>1,663</u>	<u>5,828</u>
<u>Liabilities</u>						
None		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

The accounts were approved by the Kirk Session/Congregational Board on 12 March 2024
For and on behalf of the Kirk Session/Congregational Board



Session Clerk



Treasurer

Airdrie Clarkston Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2023

1. Trustees Remuneration and Related Party Transactions

During the year no trustee received reimbursement of expenses incurred.

2. Movements in Funds

	At 1 January 2023	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment Funds					
JM Alston Bequest	563	0	0	0	563
Alston Bequest	146	0	0	0	146
Brander Bequest	97	0	0	0	97
Forrest Tomb Bequest	300	0	0	0	300
Mills Bequest	10	0	0	0	10
Jane Orr Bequest	666	0	0	0	666
Miss Innes Bequest	202	0	0	0	202
Ian Armstrong	150	0	0	0	150
James Smith Bequest	53	0	0	0	53
	<u>2,187</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,187</u>
Restricted Funds					
Defibrillator	501	0	0	0	501
Flowers	370	945	1,300	0	15
CDs	40	0	0	0	40
Community outreach & education	4,750	0	0	0	4,750
Boiler fund	0	0	0	0	0
Fun Day	0	725	725	0	0
Christian Aid	0	187	187	0	0
Other	0	33	0	0	33
Tear Fund	0	189	189	0	0
Warm Places	2,953	2,167	2,402	0	2,718
	<u>8,614</u>	<u>4,246</u>	<u>4,803</u>	<u>0</u>	<u>8,057</u>
Unrestricted Funds					
The Guild	183	313	157	0	339
Sunday Club	510	0	0	0	510
Social Committee	3,843	0	322	0	3,521
Messy Church	304	544	494	0	354
Designated Fabric Fund	21,580	83,445	75,565	-10,000	19,460
Church Hall Renovation	0	0	0	10,000	10,000
Benevolent Fund	270	0	0	0	270
	<u>26,690</u>	<u>84,302</u>	<u>76,538</u>	<u>0</u>	<u>34,454</u>
Total funds	<u>37,491</u>	<u>88,548</u>	<u>81,341</u>	<u>0</u>	<u>44,698</u>

Purposes of Endowment Funds

Endowment funds in the sum of **£2,187** are held.

The above bequests all have specific purposes which were set out.

No funds have been distributed in the year.

Purpose of Restricted Funds

Restricted funds in the sum of **£8,057** are held.

The restricted funds are in respect of third party donations to the church with specific uses intended and were not fully utilised before the year end on 31 December 2023.

Unrestricted Funds

All funds are transferred to the Designated Fabric Fund with the exception of organisation funds (other funds) which are generally held by the Group for general running expenses.

Hall Renovation Fund

Fund created in 2023 to designate fund to improve the fabric and facilities of the church halls.

Benevolent Fund:

The Benevolent Fund to be used at the sole discretion of the Minister.

Other Funds

The Guild: These are the funds collected and disbursed throughout the year for the work of The Guild.

Sunday Club: These are the funds collected and disbursed throughout the year for the work of the Sunday Club

The Social Committee: These are the funds collected and disbursed throughout the year for the work of the Social Committee.

Messy Church funds are those collected and distributed throughout the year in connection with its events.

The Church holds total funds of **£44,698** including sufficient unrestricted funds to meet the running costs for over four months.

Airdrie Clarkston Parish Church of Scotland

Notes to the Accounts cont'd.

Year ended 31 December 2023

Year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
3. Analysis of Donations					
FWO Scheme (non Gift Aid)	40,604	0	0	40,604	44,031
Gift Aid Donations	0	0	0	0	0
Tax Recovered on Gift Aid Donations for the year 2020	0	0	0	0	0
Ordinary Offerings	588	0	0	588	1,169
Other Offerings, Donations etc	1,526	409	0	1,936	5,379
	42,719	409	0	43,128	50,579
4. Analysis of Payments					
Cost of generating funds					
Fundraising costs	575	725	0	1,300	940
Charitable activities					
Ministries & Mission Allocation	42,096	0	0	42,096	45,205
Presbytery dues	1,241	0	0	1,241	1,579
Minister's expenses	897	0	0	897	53
Pulpit supply	360	0	0	360	240
Other staffing costs	5,975	0	0	5,975	6,011
Youth Work	350	0	0	350	443
Building repairs & maintenance	9,458	0	0	9,458	7,995
Insurance/Water Rates/Council Tax	8,339	0	0	8,339	3,842
Heating and Lighting	2,843	0	0	2,843	3,033
Cleaning Expenses	326	0	0	326	352
Church office expenses	1,098	0	0	1,098	742
Other expenses	896	1,300	0	2,196	1,482
Musical Costs/Copyright	594	0	0	594	1,351
Equipment	0	2,402	0	2,402	298
Web site and Stationery	839	0	0	839	563
Third Party Collections	0	376	0	376	200
Messy Church	494	0	0	494	522
The Guild expenses and donations	157	0	0	157	205
The Sunday Club expenses	0	0	0	0	0
	75,963	4,079	0	80,042	74,116
Governance costs					
Independent examiner's fee	0	0	0	0	0
Other payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	0	0	0	0	0

Airdrie Clarkston Parish Church of Scotland
Notes to the Accounts cont'd.
Year ended 31 December 2023

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 £30,135 and the maximum stipend in 5th and subsequent years of service - £37,032.

6. <u>Collections for Third Parties</u>	2023		2022	
Christian Aid	£	187	£	200
Watchnight and Carols by Candlelight	£	33	£	-
Tear fund	£	189	£	-
Third party Collections	£	409	£	200

7. <u>Amounts held by General Trustees</u>	2023		2022	
Amount held in Consolidated Fabric Fund	£	1,663	£	5,828