

The Church of Scotland
Glencairn and Moniaive Church

CONGREGATIONAL ACCOUNTS

for the year ended

31 December 2023

Congregation No: 080456

Charity No: SC014663

Trustees' Annual Report

Year ended 31 December 2023

The Trustees present the annual report and accounts for Glencairn and Moniaive Parish Church for the year ended 31 December 2023.

Reference and Administrative Information

Charity Name:	Glencairn & Moniaive Parish Church
Charity Registration No:	SC014663
Congregation Reference No:	080456
Contact Address:	c/o Mr Maxwell MacKenzie Ardlui Dunreggan Moniaive Thornhill DG3 4HH

Trustees

All members of the Kirk Session and Congregational Board are Trustees, and are fully aware of their responsibilities. All members of the Kirk Session form part of the Congregational Board.

Principal Office Bearers

Minister:	Revd Mark R S Smith
Session Clerk:	Mrs
Clerk to the Board:	Mrs
Treasurer:	Mr

Kirk Session

Mr
Mr
Mrs
Mrs
Mr

Trustees' Annual Report (cont)

Year ended 31 December 2023

Congregational Board

Mrs

Mrs

Mrs

Independent Examiner

Mr David Gibson

59 Rowanbank Avenue

Dumfries

DG1 4NB

Bankers

Bank of Scotland plc

Thornhill Branch

PO Box 1000

BX2 1LB

Trustees' Annual Report (cont)

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 (the '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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery. The Board is appointed from within the congregation. 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.

Organisational Structure

The Kirk Session is responsible for spiritual affairs within the church and meets six times a year. The Congregational Board, which also meets six times a year, is chaired by a chairperson. Certain responsibilities are delegated to elected committees, as appropriate. The church is part of the national Church of Scotland.

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. In a normal year, services of Worship are held weekly, with special services being held for a variety of purposes, as deemed necessary or desirable. Less formal café church services are held monthly. Provision is made for Youth activities and for Family activities to take place. The Congregation are concerned about environmental issues and work on good practice within our buildings and community. The church is registered with Eco-Congregation Scotland.

Trustees' Annual Report (cont)

Year ended 31 December 2023

Achievements and Performance

Our Minister, the Rev Mark RS Smith, has guided the Kirk Session and Congregational Board in maintaining the the life of the congregation and in managing the Church's activities.

The Minister has adopted various means to maintain the advancement of the Faith and support of the church family during the year. This has included involvement in the wider community's events and projects. Our meeting rooms are regularly used by local groups and organisations for their own events.

The Board's policy has been to restrict Fabric costs to the general and essential upkeep of the Church buildings. Some repairs and maintenance have been done to our buildings. Seating in St Ninian's Church has been reconfigured to permit different types of use, with more individual seats. The Church has paid a share of Fabric repairs and upgrading of the Manse. The refurbishment of the Kitchen area in St Ninian's Church was completed during the year. The Kitchen is now fully in use and an additional toilet will be completed in 2024.

Financial Review

Considering only the Unrestricted Funds as set out on page 7 of this document, Receipts exceeded Payments by £333. The budgeted excess for the year had been £6,154. No funds were drawn down from the Revenue Fund. Some payments due were not claimed (c. £2000) and will be paid in 2024. The Receipts from offerings and gift aided donations of £18,294 at page 10, were generally as anticipated. Fundraising activities raised £633. Recovery of tax on Gift Aid contributions amounted to £4,259. These figures combined, the Receipts totalled £26,443 for the year, similar to the year before.

As set out on page 10, expenditure on Fabric maintenance and repairs was £2,150, against a budget of £9,000. Heating & Lighting costs of £2,850 compared with £4,000 in budget.

The Restricted Fund for the refurbishment of the St Ninian's building showed £18,456 expenditure, principally for the Kitchen works. A drawdown was made from Church moneys held by the General Trustees amounting to £16,000. Further expenditure will be incurred on the project in 2024.

At page 12, as an Appendix to the Congregational Accounts, details are reported on the Consolidated Fabric Funds held by the General Trustees. The General Trustees rearranged the presentation and allocation of these holdings during 2023. In summary, the Funds held increased by £13,504 for the year, subject to the £16,000 drawdown noted above, leaving a reduction of £2,496 in Funds held at year end.

Trustees' Annual Report (cont)

Year ended 31 December 2023

Reserves Policy


It is the Trustees' policy to hold reserves of at least three month's expenditure, including designated funds. At the end of the year the Church held Unrestricted cash funds of £14,454 of which £5,845 was for designated funds. The Trustees have needed to spend resources on essential fabric repairs and maintenance, and to comply with legislation. Applications can be made to The Church of Scotland General Trustees to draw down funds held in the Consolidated Fabric Fund for this and certain other purposes.

The Church also held £6,648 of Restricted funds. These are provided for the purposes specified in Note 3 on page 9 of this document.

Statement of Trustees' Responsibilities

The members of the Kirk Session and Congregational Board must prepare financial statements that give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members 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,

 _____

Trustee

25 FEBRUARY 2024

Independent Examiner's Report For the Year Ended 31 December 2023

Independent Examiner's Report to the Trustees of Glencairn & Moniaive Parish Church

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 7 to 12 below.

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's 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 connection with 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.


Mr David Gibson
59 Rowanbank Avenue
Dumfries
DG1 4NB

6 March.

2024

Glencairn & Moniaive Church
Receipts and Payments Account
Year Ending 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>	<i>Note</i>				
Donations	4	22,553	0	22,553	26,661
Activities for Generating Funds		633	0	633	295
Bank & Deposit Interest		18	0	18	3
		<u>23,204</u>	<u>0</u>	<u>23,204</u>	<u>26,959</u>
Rental of Halls etc		1,130	0	1,130	760
Endowment Income and Glebe Rent		2,109	0	2,109	3,358
Grants		0	0	0	8,409
Capital Account Funds		0	16,000	16,000	9,052
<u>Total Receipts</u>		<u>26,443</u>	<u>16,000</u>	<u>42,443</u>	<u>48,538</u>
<u>Payments</u>					
Costs of generating funds		0	0	0	0
Charitable activities		26,110	18,456	44,249	41,740
<u>Total Payments</u>	5	<u>26,110</u>	<u>18,456</u>	<u>44,566</u>	<u>41,740</u>
Excess of Receipts over (Payments) for the year, before transfers		333	(2,456)	(2,123)	6,798
Transfers		0	0	0	0
Excess of Receipts over (Payments) for the year.		<u>333</u>	<u>(2,456)</u>	<u>(2,123)</u>	<u>6,798</u>

See notes on page 10 for details

Glencairn & Moniaive Church
Statement of Balances
at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank and Deposit Balances</u>				
Bank and Deposit Balances brought forward	14,121	9,104	23,225	16,426
<u>Movement in year</u>				
Excess of Receipts over (Payments) for the year	333	(2,456)	(2,123)	6,799
Bank and Deposit balances carried forward	<u>14,454</u>	<u>6,648</u>	<u>21,102</u>	<u>23,225</u>
<u>Assets</u>				
Gift Aid Receivable	4,000	0	4,000	4,000
	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>

The accounts were approved by the Kirk Session and Congregational Board on 25 FEBRUARY 2024.

For and on behalf of the Kirk Session and Congregational Board

Trustee

_____, Treasurer

Glencairn & Moniaive Church
Notes to the Accounts
Year ended 31 December 2023

1. Heritable Property

The proprietorship of the James Paterson Rooms lies with the Chairman of the Board, the Clerk to the Board and the Treasurer in succession. The property was inspected in 2015 by chartered surveyors for marketing purposes and valued at £90,000.

2. Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the year. During the year one Trustee received reimbursement of expenses, in total £2,526. No Trustee, or a person related to a Trustee, had any personal interest in any contract or transaction entered into by the charity during the year.

3. Movement in Funds

	At 1 Jan 2023	Receipts	Payments	Transfers	At 31 Dec 2023
	£	£	£	£	£
Unrestricted Funds					
Fabric Fund	10,344	0	5,000	0	5,345
Deposit Fund	500	0	0	0	500
General Fund	3,277	26,443	21,110	0	8,609
	<u>14,121</u>	<u>26,443</u>	<u>26,110</u>	<u>0</u>	<u>14,454</u>
Restricted Funds					
Lubuto Fund	66	0	0	0	66
St Ninian's Refurbishment	9,038	16,000	18,456	0	6,582
	<u>9,104</u>	<u>16,000</u>	<u>18,456</u>	<u>0</u>	<u>6,648</u>
Total Funds	<u>23,225</u>	<u>42,443</u>	<u>44,566</u>	<u>0</u>	<u>21,102</u>

Purposes of Unrestricted Funds

Fabric Fund: A fund for the maintenance of the Church properties generally.

Deposit Fund: Investment with the Church of Scotland Investors Trust.

General Fund: A fund for the general running costs and promotion of the Church.

Purposes of Restricted Funds

Lubuto Fund: A fund to provide support to a twinned church congregation in Zambia.

St Ninian's Refurbishment: A fund for upgrading of the St Ninian's Church building.

Glencairn & Moniaive Church
Notes to the Accounts (cont)
Year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
4. Analysis of Donations				
WFO Scheme (non Gift Aid)	0	0	0	595
Gift Aid Donations	11,158	0	11,158	11,204
Tax Recovered on Gift Aid Donations	4,259	0	4,259	8,429
Ordinary Offerings (Open Plate)	2,796	0	2,796	2,168
Other Offerings, Donations etc.	4,340	0	4,340	4,265
	<u>22,553</u>	<u>0</u>	<u>22,553</u>	<u>26,661</u>
5. Analysis of Payments				
Costs of Generating Funds:				
Offering Envelopes	0	0	0	0
Other expenses	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable Activities:				
Giving to Grow Contribution	14,488	0	14,488	21,958
Presbytery dues	362	0	362	0
Ministers' expenses	1,273	0	1,273	655
Pulpit Supply	306	0	306	385
Other staffing costs	0	0	0	0
Fabric repairs & maintenance	2,150	0	2,150	8,965
Council tax	1,252	0	1,252	1,183
Heat and light	2,850	0	2,850	3,553
Insurance	1,801	0	1,801	1,792
Other building costs	66	18,456	18,522	1,855
Church office expenses	548	0	548	597
Organ and music	330	0	330	215
Printing stationery & postage	123	0	123	162
Other expenses & adjustments	561	0	561	420
	<u>26,110</u>	<u>18,456</u>	<u>44,566</u>	<u>41,740</u>
	<u>26,110</u>	<u>18,456</u>	<u>44,566</u>	<u>41,740</u>

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 & 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 the fifth and subsequent years) was £37,032.

Glencairn & Moniaive Church
Notes to the Accounts (cont)
Year ended 31 December 2023

	Total 2023 £	Total 2022 £
7. Collections for Third Parties		
Disasters Emergency	30	
First Base		35
Poppy Scotland / Earl Haig	200	200
Tear Fund		100
	<u>230</u>	<u>335</u>

Glencairn & Moniaive Church
Appendix to the Accounts
Year ended 31 December 2023

Funds held on behalf of the Congregation
by The Church of Scotland General Trustees

Consolidated Fabric Funds	2023	2022
<u>Revenue Account (50)</u>		
Closing Balance 31 Dec 2023	<u>40,398</u>	<u>31,220</u>
Comprising:		
Opening Balance	31,220	
Share Dividend	6,826	
Revenue Interest	1,135	
Deposit Fund	1,356	
Property Costs	(48)	
Admin Costs	(91)	
Closing Balance	<u>40,398</u>	
<u>Capital Account (55)</u>		
Closing Balance 31 Dec 2023	<u>0</u>	<u>156,078</u>
Comprising:		
Opening Balance	156,078	
Realised Gain	4,335	
Transfer to (56) Fund	<u>(160,413)</u>	
Closing Balance	<u>0</u>	
<u>Capital Account [II] (56)</u>		
Closing Balance 31 Dec 2023	<u>192,216</u>	<u>47,803</u>
Comprising:		
Opening Balance	47,803	
Transfer from (56) Fund	160,413	
Property Costs	<u>(16,000)</u>	
	<u>192,216</u>	
<u>Temporary Funds (85)</u>		
Closing Balance 31 Dec 2023	<u>0</u>	<u>9</u>
Comprising:		
Opening Balance	9	
Revenue Interest	(9)	
Property Costs	<u>0</u>	
	<u>0</u>	