

**Airdrie New Monkland Parish**  
**Church of Scotland**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**year ended 31 December 2014**

**Congregation No: 171070**

**Charity No: SC 011674**

## Reference and Administrative Information

**Charity Name:** Airdrie New Monkland Parish Church of Scotland  
**Charity Registration Number:** SC011674  
**Congregation Reference No:** 171070

**Contact Address:** 53 Woodhead Crescent  
Glenmavis  
Airdrie  
ML6 0QH

### Trustees

Margaret Anderson	Margaret Dick	Ian Paterson	Myra Wallace
Isabel Bannister	Lorna Hamilton	John Paterson	Margaret Watt
Margaret Blades	Flora Lamont	Iain Salisbury	James Whyte
Helen Bonar	Scott Locke	Marcia Stirling	Lilibet Wilson
Ronald Bonar	Helene Marshall	Ann Taylor	Margaret Wyatt
Tom Clarke	Tom Marshall	Margaret Taylor	William Young
Margaret Croall	Donald Morrice	Nan Walker	James Young

### Principal Office-bearers

Interim Moderator	Rev Bruce H Sinclair
Session Clerk	Margaret Millar
Church Treasurer:	Derek Croall

### Independent Examiner

Vishal Chopra CA  
Flat 2/2  
54 Hughenden Lane  
Glasgow  
G12 9XJ

### Bankers

Bank of Scotland  
40 South Bridge Street  
Airdrie  
ML6 6JA

RBS  
5 Graham Street  
Airdrie  
ML6 6AB

# **Trustees' Annual Report**

**Year ended 31 December 2014**

## **Structure, Governance and Management**

### **Governing Document**

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

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session 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 Presbytery.

### **Organisational Structure**

The Kirk Session which meets a minimum of nine times a year is responsible for all matters 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. New Monkland Parish Church holds one service on Sunday mornings at 10 am. There is a Sunday School and Bible Class, Boys Brigade and Guides. The Guild meets fortnightly and an outreach cafe takes place weekly on Wednesdays in the Church Hall. The local toddler group meets twice per week and the AA meets weekly in the Church Hall. An annual Fayre is held and a variety of social activities take place throughout the year.

## **ACHIEVEMENTS AND PERFORMANCE**

The past year has seen The Auld Grey Kirk On The Hill continue its historic mission to serve and witness to the growing village of Glenmavis in the name of Jesus Christ into its three hundred and seventy- fifth year. Our buildings, through the loving and diligent care of the Trustees, are in very good order and, through continuing investment; these assets will be kept fit for purpose for the next generation. Very grateful thanks are conveyed to all who help to fund, maintain, clean and serve our historic Kirk and Hall.

During the week many activities take place in our Church buildings, such as our Outreach Café, our Church of Scotland Guild, our Choir, our Rainbows, Brownies, Girl Guides, Anchor Boys, Company and Senior Sections of the Boys' Brigade, our Sunday school and Bible Class. Our Junior Section of the Boys' Brigade meet in the near- bye Primary School. It should be noted that all our organisations are led by the most gifted and committed leaders. Our Halls are also used by a parent and toddler association and an AA group.

Our pantomime, performed in December , was another great success and received great support from across the village and beyond and our unique Carols by Candlelight was well attended and thoroughly enjoyed. Each and every organisation within the Church is run with enthusiasm and with a love for people, both inside and outside of the church. It is also very encouraging to hear how individuals are expressing their faith in places of work, in voluntary organisations and in their local communities.

In terms of Sunday activity we are continuing to worship God in inclusive, progressive, creative and meaningful ways.

Our Lenten Appeal for toiletries for the young homeless in conjunction with Barnardo's was a huge success and since August we have been supporting the Airdrie foodbank by our collecting centre. Our congregation are very generous in their support of outside appeals.

New Monkland Parish Church is also greatly blessed in its active relationship with the local primary school.

Early this year we learned of our Minister Bill Jackson's call to a new charge, whilst this is sad for ourselves we give thanks for his guidance, leadership and dedicated ministry over the past 6 years. We thank the Rev. Bruce Sinclair, our Interim Moderator, for all his support in this time. With so many vacancies within Hamilton Presbytery and the general lack of available Locum's it has been a difficult year. We thank Rev. Pamela Gordon, Dot Getliffe DCS and the other Readers and Ministers who have provided locum or pastoral cover, and pulpit supply. As we look forward to 2015 we have the continued support of the Rev. Sinclair and the appointment of our new Locum Rev. Helen Cook.

Alongside our linked charge, Greengairs Parish Church, our joint Nominating Committee has been formed and is working hard to find our next Minister.

New Monkland Parish Church continues to have excellent historic facilities, and in 2015 we look towards the possibility of upgrading our hall facilities. We have a strong and united leadership team and a faithful and committed congregation. These very precious assets will continue to serve in the best interests of this Kirk and this parish in both the challenging present and in the future.

## Financial Review

The principal source of income remains regular giving and associated tax recovered under Gift Aid. Total offerings of £46,097 show an increase of over 7% on last year's £42,956, reflecting the success of our Christian Stewardship programme. Unfortunately, the departure of our minister in 2014 caused the third year of the programme to stall, however it is our intention to recommence as soon as possible.

Towards the end of 2014, our Gift Aid Convener, Helen Bonar, felt unable to continue in the role and as a result, no Gift Aid tax was recovered in the year. We thank Helen for her work as Gift Aid Convener over the past 12 years and wish her well for the future. We hope to be able to appoint a new Gift Aid Convener shortly.

The annual fayre was held again in November and raised £2,719 - a considerable reduction on the £3,867 raised in 2013. Income from the Pantomime was £1,283 including £139 which related to the 2013 Pantomime - significantly down on last year's £1,849.

Happily, takings from the weekly outreach café increased to £5,109 up from £4,511 in 2013.

Overall income has reduced considerably reflecting the loss of Gift Aid tax recovered during the year. Tax recovered in 2015 should be in the region of £12,000 when claims are submitted in respect of the three years from 2012 to 2014.

Although overall costs were up on 2013, a reduction of £3,393 in Ministries and Mission Allocation during the vacancy compensated for the additional expenditure of £3,369 on locum and pulpit supply. Ministries and Mission Allocation for 2014 has been paid in full by standing order. The allocation for 2015 will be £25,896. Presbytery dues will increase to £923, up from £881 in 2014.

Maintenance costs have increased by almost £1,500 in 2014, the most significant costs being boiler repairs and servicing in both church and manse totalling almost £1,200 and a complete overhaul of the manse electrics at £726.

In spite of this, the general fund generated a surplus of £917.

As mentioned in last year's report, RBS now operate as our principle bankers, although our current account with the Bank of Scotland will remain open for the foreseeable future.

## Reserves Policy

At the year - end the total of unrestricted designated cash funds was £82,677. Due to the age of the church building it is difficult to assess the level of reserves which require to be held. In common with most other churches, our reserves are dictated by the level of expenditure in any given year against income from freewill offerings and fundraising.

The General Fund balance of £68,516 is consistent with the Trustees stated policy that the general fund balance should be sufficient to reasonably allow for unforeseen problems.

It is likely that improvements will be made to the manse in 2015 and the balance of £10,000 in the fabric fund should be sufficient to allow for that.

Repairs to the organ totalling £1,440 took place in January 2014 and were paid in full from the Organ Fund. We are not aware of any major repairs likely to be required in the coming year, and consequently no provision has been made.

The Social Fund sits at £353.

Payments were made from the Youth Fund in the year to The BB - £500, Guides - £200, Brownies - £200 and Bible Class - £100. The fund now sits at £1,000.

There is a balance of £1,781 in the benevolent fund.

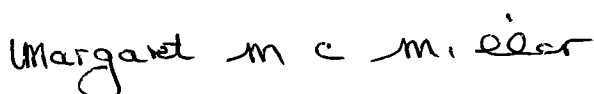
The Guild, Sunday School, Bible Class and Missionary Partner each have their own funds to enable them to fulfil their responsibilities.

The Church also holds £5,352 of restricted funds, which we hope to use for the maintenance of specific graves. As yet no maintenance has been carried out on those graves.

## Statement of Trustees Responsibilities

The members of the Kirk Session 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 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,



**M. Millar, Session Clerk**

**Date     4<sup>th</sup> March 2015**

**Church of Scotland**

**SC 0111674**

**Independent Examiner's Report to the Trustees of New Monkland Parish Church**

I report on the accounts of the charity for the year ended 31 December 2014 which are set out herewith

**Respective responsibilities of trustees and examiner**

The charity 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.

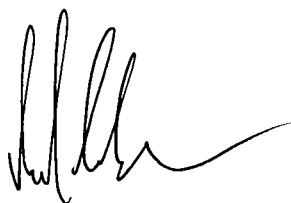
**Basis of independent examiner's statement**

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 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 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



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Glasgow  
G12 9XJ

Date

6/8/2015

**Church of Scotland**  
**Receipts and Payments Account**  
**year ended 31 December 2014**

		Unrestricted	Restricted	Endowment	Total	Total
	Note	Funds	Funds	Funds	2014	2013
		2014	2014	2014	2014	2013
		£	£	£	£	£
<b>Receipts</b>						
Donations and Fundraising	3	59,798	-	-	59,798	62,877
Other Income	4	1,212	-	-	1,212	280
<b>Total Receipts</b>		<b>61,010</b>	<b>-</b>	<b>-</b>	<b>61,010</b>	<b>63,157</b>
<b>Payments</b>						
Costs of generating funds	5	374	-	-	374	374
Charitable activities	6	61,445	-	-	61,445	58,084
Governance costs	7	55	-	-	55	50
			-	-	-	-
<b>Total Payments</b>		<b>61,874</b>	<b>-</b>	<b>-</b>	<b>61,874</b>	<b>58,508</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>(864)</b>	<b>-</b>	<b>-</b>	<b>(864)</b>	<b>4,649</b>
<b>Transfers</b>						
<b>Excess of Receipts over Payments for the year</b>		<b>(864)</b>	<b>-</b>	<b>-</b>	<b>(864)</b>	<b>4,649</b>



Church of Scotland  
Statement of Balances  
At 31 December 2014

		Unrestricted Funds 2014 £	Restricted Funds 2014 £	Endowment Funds 2014 £	Total 2014 £	Total 2013 £
	Note					
Bank & deposit balances brought forward at 01/01/14	8	83,541	5,352		88,893	84,244
<b>Movement in year:</b>						
Excess of Receipts over Payments for the year		(864)	-	-	(864)	4,649
Bank & deposit balances carried forward at 31/12/14		<u>82,677</u>	<u>5,352</u>	<u>-</u>	<u>88,029</u>	<u>88,893</u>

The accounts were approved by the Kirk Session on 4th March 2015  
For and on behalf of the Kirk Session

Margaret m c miller Session Clerk  
Deek b brall Treasurer

**Church of Scotland**  
**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

No trustee received any remuneration during the year.

During the year Mr John Paterson who is a member of the Kirk Session received expenses of £1000.

Payment of £664 in respect of Council Tax for the manse was made during the year. A further £834 was paid to the Church of Scotland in respect of ministers' travelling expenses.

**2. Movements in Funds**

	At 1 Jan 2014 £	Receipts £	Payments £	Transfers £	At 31 Dec 2014 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	10,000	-	-	-	10,000
Designated Benevolent Fund	1,662	119	-	-	1,781
Designated Organ Repair Fund	1,440	-	1,440	-	-
Designated Social Fund	353	-	-	-	353
General Fund	67,599	58,812	57,895	-	68,516
Youth Fund	2,000	-	1,000	-	1,000
The Guild	175	1,266	1,001	-	440
Sunday School	223	360	281	-	302
Bible Class	(58)	318	257	-	3
Missionary Fund	147	135	-	-	282
CH4 Hymn Book Fund	-	-	-	-	-
Outreach Café	-	-	-	-	-
	<u>83,541</u>	<u>61,010</u>	<u>61,874</u>	<u>-</u>	<u>82,677</u>
<b>Restricted funds</b>					
Trust Fund	5,352	-	-	-	5,352
	<u>5,352</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,352</u>
<b>Endowment funds</b>					
There are no Endowment Funds					
<b>Total funds</b>	<u>88,893</u>	<u>61,010</u>	<u>61,874</u>	<u>-</u>	<u>88,029</u>

**Purposes of Designated Funds**

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property

Benevolent Fund: The Trustees have set aside funds to be utilised at the minister's sole discretion.

Organ Repair Fund: The Trustees have set aside funds for maintenance of the church organ.

Outreach Cafe: Funds donated to provide replacement crockery etc for the outreach café.

Youth Fund: Distribution of funds to BB, Guides, Bible Class and Sunday School to help with purchase of equipment, events etc.

The Guild: Funds raised and administered by the Guild locally.

Sunday School: Income from collections & fundraising used for purchase of materials and prizes and taking part in appropriate events

Bible Class: Income from collections & fundraising used for purchase of materials and taking part in appropriate events

Missionary Fund: Funds raised for Missionary Partner

Social Fund: Self funding of church social events

**Purposes of Restricted Funds**

Trust Fund: Set up many years ago, the income from which was intended to be used for maintenance of specific graves. Fell into disuse when income became insufficient to fulfil obligation.

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Endowment Funds 2014 £	Total 2014 £	Total 2013 £
<b>3. Analysis of Donations</b>					
Freewill Offerings	41,585			41,585	37,346
Tax Recovered on Gift Aid Donations	-			-	4,950
Ordinary Offerings (Open Plate)	4,512			4,512	5,610
Other Donations/Fundraising	1,359			1,359	2,092
Donations towards Ministries & Mission Allocation	4			4	14
Weekly Café	5,109			5,109	4,511
Annual Fayre	2,719			2,719	3,867
Pantomime Income	1,283			1,283	1,710
Life & Work	459			459	480
Income from Funerals, weddings etc	440			440	600
The Guild	100			100	100
Bank & Deposit interest	31	-		31	146
Investment income	119			119	119
Guild Donations, collections, Subscriptions	1,266			1,266	743
Missionary Partner Donations	135			135	162
Sunday School Collections	360			360	253
Bible Class Collections/Donations	317			317	174
	<u>59,798</u>	<u>-</u>		<u>59,798</u>	<u>62,877</u>
<b>4. Other Income</b>					
Contributions for use of premises	485			485	280
Presentation	727			727	-
Grants	-			-	-
	<u>1,212</u>			<u>1,212</u>	<u>280</u>

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	2014	2013
		2014	2014	2014	£	£
		£	£	£		
<b>Analysis of Payments</b>						
<b>Costs of generating funds</b>						
<b>5</b>	Offering envelopes and books	374			374	374
		<u>374</u>			<u>374</u>	<u>374</u>
<b>6</b>	<b>Charitable activities</b>					
	Ministries & Mission allocation	28,446			28,446	31,839
	Locum	2,278			2,278	-
	Presbytery dues	881			881	768
	Minister's travel expenses	834			834	1,325
	Pulpit supply	1,091			1,091	140
	Church Officer expenses	1,000			1,000	1,000
	Organists Fees	2,140			2,140	2,270
	Organ Repairs & maintenance	1,440			1,440	348
	Building repairs & maintenance	4,690			4,690	3,209
	Construction of toilets, meeting room & tea point	-			-	-
	Council Tax	664			664	1,669
	Heat and light	7,525			7,525	7,545
	Insurance	3,211			3,211	3,223
	Cleaning & Laundry	149			149	133
	Telephone, Postage & Computer Costs	721			721	639
	Music Expenses	342			342	360
	Sunday School Materials/events	281			281	141
	Guild Payments	1,001			1,001	806
	Bible Class Materials/events	258			258	172
	Stationery	525			525	563
	Publicity & advertising	261			261	-
	Outreach Expenses	362			362	1,075
	Presentations	780			780	-
	Earl Haig Wreath	30			30	29
	Donations to Congregational organisations	1,000			1,000	-
	Guild Donations	-			-	-
	Missionary Partner Donations	-			-	17
	Equipment	904			904	240
	Life & Work	469			469	488
	Pantomime Expenditure	162			162	85
	Roundings	-			-	-
		<u>61,445</u>			<u>61,445</u>	<u>58,084</u>
<b>7</b>	<b>Governance costs</b>					
	Independent examiner's fees	55			55	50
		<u>55</u>			<u>55</u>	<u>50</u>
<b>8</b>	<b>Bank Balances</b>					
	Short Term Deposit Account	69,346			69,346	69,320
	HBOS Current Account	2,244			2,244	19,085
	RBS Current Account	10,060	5,352		15,412	-
	Guild Account	440			440	175
	Sunday School	302			302	223
	Missionary Partner	282			282	147
	Bible Class	3			3	(57)
		<u>82,677</u>	<u>5,352</u>	<u>-</u>	<u>88,029</u>	<u>88,893</u>

## 9 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 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 £25,607 and the maximum stipend (in the fifth and subsequent years) £31,469

	2014 £	2013 £
<b>10 Collections for Third Parties</b>		
Erskine Hospital	249	393
Church of Scotland HIV/Aids Project		393
Christian Aid	987	571
	<u>1,236</u>	<u>1,357</u>

**APPENDIX****FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>4,114</u>	<u>4,114</u>
Market Value of Balances at 31 December	<u>4,757</u>	<u>4,543</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	6,392	6,167

## **Airdrie New Monkland Parish Church of Scotland**

### **General Fund**

#### **Income Budget**

	<b>Budget 2015 £</b>	<b>Actual 2014</b>
Freewill Offerings	41,585	41,585
Tax Recovered on Gift Aid Donations	12,000	-
Ordinary Offerings (Open Plate)	4,512	4,512
Other offerings, donations etc.	1,459	1,459
Donations towards Ministries & Mission Allocation	4	4
	<hr/> 59,560	<hr/> 47,560
Weekly Café	5,109	5,109
Annual Fayre	2,719	2,719
Other Fundraising	1,283	1,283
Income from Funerals, weddings etc	440	440
Bank & Deposit interest	31	31
Contributions for use of premises	485	485
	<hr/> 10,067	<hr/> 10,067
<b>Total Income</b>	<hr/> <b>69,627</b> <hr/>	<hr/> <b>57,627</b> <hr/>

#### **Expenditure Budget**

Ministries & Mission allocation	25,896	28,446
Locum	4,800	2,278
Presbytery dues	923	881
Minister's travel expenses	1,500	834
Pulpit supply	2,000	1,091
	-	-
Church Officer expenses	1,000	1,000
Organists Fees	2,140	2,140
Organ Repairs & maintenance	250	-
Building repairs & maintenance	4,690	4,690
Council Tax	-	664
Heat and light	8,278	7,525
Insurance	3,307	3,211
Cleaning & Laundry	149	149
Printing	385	374
Stationery	525	525
Telephone & Postage	674	674
Equipment	904	904
Life & Work		10
Music Expenses	350	342
Publicity & advertising	269	261
Outreach Expenses	100	362
Earl Haig Wreath	30	30
Donations to Congregational organisations	-	-
Miscellaneous Expenses	-	-
Independent Examiners Fee	50	55
<b>Total Expenditure</b>	<hr/> <b>58,220</b> <hr/>	<hr/> <b>56,446</b> <hr/>
<b>Surplus/(Deficit)</b>	<b>11,407</b>	<b>1,181</b>