

Airdrie New Monkland Parish
Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS
year ended 31 December 2016

Congregation No: 171070

Charity No: SC 011674

PRESBYTERY OF HAMILTON
EXAMINED AND ATTESTED
BY A COMMITTEE
..... *C W G. Gell* **CONVENER**
DATE *20/06/17*

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	Donald Morrice	Margaret Taylor
Isabel Bannister	Anne Grieve	Linda Murray	Nan Walker
Margaret Blades	Lorna Hamilton	Ian Paterson	Myra Wallace
Helen Bonar	Flora Lamont	John Paterson	Margaret Watt
Margaret Carmichael	Scott Locke	Kenneth Paterson	Margaret Wyatt
Margaret Croall	Helene Marshall	Iain Salisbury	William Young
David Cook	Tom Marshall	Marcia Stirling	James Young

Elders Emeritus

Tom Clarke	Ann Taylor	Lilibet Wilson	James Whyte
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Principal Office-bearers

Minister	Rev William Jackson
Session Clerk	Margaret Millar
Church Treasurer:	Derek Croall

Independent Examiner

Mrs Wendy Ward
5 Woodhead Crescent
Glenmavis
ML6 0QH

Bankers

Bank of Scotland
40 South Bridge Street
Airdrie
ML6 6JA

RBS

5 Graham Street
Airdrie
ML6 6AB

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 2015 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



Mrs Wendy Ward
5 Woodhead Crescent
Glenmavis
ML6 0QH

Date 6/3/17.

Trustees' Annual Report

Year ended 31 December 2016

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.

CONSTANT CHANGE IS HERE TO STAY

A much wiser preacher, looking back over his long and active ministry, once told me to remember something as I began my own ministry over two decades ago. He said always remember to embrace the fact that "Constant change is here to stay". He was right, for even as 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 hundredth and seventy-eighth year, the Trustees face the future with optimism and confidence and will embrace any and all necessary change to ensure that the mission continues for future generations.

Our buildings, through the loving and diligent care of the Trustees, are in very good order and, through investment, will be kept fit for purpose for the next generation. Negotiations are progressing very well with the Local Authority to improve the main flight of stairs at the entrance to our historic Kirk. Very grateful thanks are also conveyed to all who help to fund, maintain and clean our historic Auld Grey Kirk and Hall.

A change from routine was enjoyed when the ninety-strong members of the Riverland Hill Church Choir from South Carolina, USA visited in September. The visit was a tremendous success and proved to be the highlight of the Choir's visit to the United Kingdom. Grateful thanks are due to the "Team of Margaret's", to the local Orange Order, and to all, for the hard work and support given.

Some changes last year were forced, as people have moved on and others take up their baton. One of the Trustees, Mrs Margaret Anderson, stepped up to the role of Director for the annual pantomime with great success and we thank her, her cast and her crew for their very creative and entertaining work.

Our own unique, and very popular creation "Carols By Candlelight" was also funded, costumed, propped and performed by our own "in-house" team. It should be noted that these efforts have been Elder led with great enthusiasm, as was our successful Christmas Fayre last November.

The Outreach Café continues to be a great success and this great success is due entirely to the hard working team who compose the Café Crew to whom all at New Monkland are very grateful. The Cafe Committee will meet early in the Spring to consider how the Outreach Cafe may develop and change in the coming year to ensure its continued success.

Life never stands still, and where children, young and/or vulnerable people are concerned, life moves ever more quickly. So I'm very grateful to another Trustee, Mrs Margaret Carmichael, who agreed to serve as Safe-Guarding Officer and oversee our robust protection policies. Grateful thanks are extended to our Sunday School Leaders and helpers for their committed and excellent work – they are an inspiration to us all.

Recognition must also be given to our excellent youth and uniformed organisations who are arguably the best leaders of such groups in Scotland.

New Monkland Parish Church is greatly blessed in its very good relationships with the local school and all of its Church organisations and youth groups who, throughout the year, contribute to various forms of inclusive and progressive worship. New Monkland Parish Church continues to have excellent, historic facilities, a strong and united leadership team and a faithful, committed, supportive and very generous people. These very precious assets will continue to serve in the best interests of this Kirk and this parish in both, the challenging present, and into a very promising, rewarding and constantly changing future. As ever, the year ahead presents interesting and diverse challenges and exciting opportunities to create great worship in our marvellous Auld Grey Kirk on the Hill.

Bill Jackson

Financial Review

The principal source of income remains regular giving and associated tax recovered under Gift Aid.

Our congregation has responded well to the ongoing promotion of the National Stewardship campaign and happily, the downturn of 2015 was arrested and a total offerings figure of £50,688, excluding tax recovered, shows an increase of £5,136 on the previous year's £45,552. Gift Aid Tax recovered from HMRC in respect of the calendar year 2015 was £7,794 and we thank Margaret Blades for her work in this regard.

The annual Christmas Fayre was held again in November and raised £1,855, down again from the previous year, and less than half the figure which was raised in 2013 - a possible consequence of the competition faced from a variety of local organisations and charities during the festive season.

We were able, however, to raise funds for good causes during that period; Carol Singing raised £228 for local Charity Chris's House, St Andrew's Hospice benefited from £664 raised during the Carols by Candle-light service and Christian Aid's Syria Crisis Appeal received £262 from donations given at the Watch Night Services.

Earlier in the year, our Harvest Appeal raised £190 for Christian Aid.

Income from the weekly outreach café increased considerably from £5,246 in 2015 to £5,959.

No further upgrade or remedial work was carried out in the manse and, as a consequence, overall costs were down by £6,285 compared to 2015.

Costs were higher than budgeted over several expense headings:

Travel expenses - due to delayed submission by the Church of Scotland of 2015 locum travel expenses.

Building repairs carried out at the Raebog Hall.

Council Tax higher than anticipated.

Heating and lighting higher than anticipated.

Donations to organisations.

Ministries and Mission Allocation for 2016 of £34,985 has been paid in full by standing order.

The allocation for 2017 will be £37,473 - increase of £2,488 on 2016.

Presbytery dues for 2017 are £914, up from £866 in 2016.

Significant costs during the year were:

£480 repair carried out to the roof of the Raebog Hall.

£1,050 repairs to the floor and interior walls of the Raebog Hall to resolve a dampness problem.

£723 repairs to the church boiler.

£523 for window repairs in the church.

£487 electrical repairs carried out in the manse. The double oven and hob were also found to be beyond economical repair and had to be replaced at a cost of £579.

No upgrade work was carried out in the manse during 2016 and consequently it has been decided that the Fabric Fund should remain at £10,000.

Overall, total fund balances increased by £7,507 to £130,354.

RBS continue to operate as our principle bankers, although our current account with the Bank of Scotland remains active.

Finally, I would like to pay tribute to Mr. Vishal Chopra C.A. who died tragically in a drowning accident in June of last year whilst abroad for a family wedding.

For the last 8 years, Vishal gave up his time to carry out the independent examination of our accounts and asked for no remuneration. He did, however, always enjoy the bottle of malt which I convinced him to accept annually. He is greatly missed.

I would also like to thank Wendy Ward who has graciously agreed this year to carry out the independent examination of our accounts.

Her willingness to take on this essential role is very much appreciated.

Reserves Policy

At the year - end the total of unrestricted designated cash funds was £125,003. 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 £110,398 is consistent with the Trustees stated policy that the General Fund balance should be sufficient to reasonably allow for unforeseen problems.

The Fabric Fund has been maintained at £10,000 in respect of upgrade required to the manse.

We are not aware of any major repairs likely to be required to the Organ in the coming year, and consequently no provision has been made.

The Social Fund sits at £353.

£200 was transferred from the Youth Fund to the Bible Class and further donations of £350 and £249 were made to the Brownies and BB respectively. The balance now sits at £251.

There is a balance of £1,793 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,

Margaret M C Miller

M. Millar, Session Clerk

Date 5/3/17

Church of Scotland
Receipts and Payments Account
year ended 31 December 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
Receipts						
Donations and Fundraising	3	72,868.57	-	-	72,868.57	72,497
Other Income	4	690.00	-	-	690.00	34,659
Total Receipts		73,558.57	-	-	73,558.57	107,156
Payments						
Costs of generating funds	5	380.91	-	-	380.91	379
Charitable activities	6	65,621.06	-	-	65,621.06	71,908
Governance costs	7	49.83	-	-	49.83	50
		-	-	-	-	-
Total Payments		66,051.80	-	-	66,051.80	72,337
Excess of Receipts over Payments for the year before transfers		7,506.77	-	-	7,506.77	34,819
Transfers						
Excess of Receipts over Payments for the year		7,506.77	-	-	7,506.77	34,819

Church of Scotland
Statement of Balances
At 31 December 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
Bank & deposit balances brought forward at 01/01/16	8	117,496.20	5,351.43		122,847.63	88,029

Movement in year:

Excess of Receipts over Payments for the year		7,506.77	-	-	7,506.77	34,819
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Bank & deposit balances carried forward at 31/12/16		<u>125,002.97</u>	<u>5,351.43</u>	<u>-</u>	<u>130,354.40</u>	<u>122,848</u>
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The accounts were approved by the Kirk Session on
For and on behalf of the Kirk Session

5/3/17

Margaret M C Miller
Nick B. Ball

Session Clerk

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 £900.

Payment of £2,082.89 was made during the year in respect of Council Tax for the manse.

Payments totalling £2,239.67 were made to the Church of Scotland in respect of travelling expenses incurred by the minister in 2016 and by the locum in 2015

2. Movements in Funds

	At 1 Jan 2016 £	Receipts £	Payments £	Transfers £	At 31 Dec 2016 £
Unrestricted funds					
Designated Fabric Fund	10,640.49	-	-	-	10,640.49
Designated Benevolent Fund	1,812.99	-	20.00	-	1,792.99
Designated Organ Repair Fund	-	-	-	-	-
Designated Social Fund	353.45	-	-	-	353.45
General Fund	102,862.56	71,281.57	63,746.33	-	110,397.80
Youth Fund	1,000.12	-	549.19	(200.00)	250.93
The Guild	378.96	1,523.86	1,225.77	-	677.05
Sunday School	487.55	406.70	286.97	-	607.28
Bible Class	(44.10)	215.00	223.54	200.00	147.36
Missionary Fund	4.18	131.44	-	-	135.62
	-	-	-	-	-
	-	-	-	-	-
	<u>117,496.20</u>	<u>73,558.57</u>	<u>66,051.80</u>	<u>-</u>	<u>125,002.97</u>
Restricted funds					
Trust Fund	5,351.43	-	-	-	5,351.43
	<u>5,351.43</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,351.43</u>
Endowment funds					
There are no Endowment Funds					
Total funds	<u>122,847.63</u>	<u>73,558.57</u>	<u>66,051.80</u>	<u>-</u>	<u>130,354.40</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: Funds set aside by the Trustees for planned maintenance of the church organ.

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 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
3. Analysis of Donations					
Freewill Offerings	44,671.12			44,671.12	41,286.00
Tax Recovered on Gift Aid Donations	7,793.53			7,793.53	15,822.00
Ordinary Offerings (Open Plate)	6,017.36			6,017.36	4,266.00
Other Donations/Fundraising	2,058.55			2,058.55	677.00
Donations towards Ministries & Mission Allocation	28.20			28.20	5.00
Weekly Café	5,959.35			5,959.35	5,246.00
Annual Fayre	1,855.10			1,855.10	2,412.00
Pantomime Income	1,007.85			1,007.85	-
Life & Work	400.00			400.00	420.00
Income from Funerals, weddings etc	650.00			650.00	470.00
The Guild	100.00			100.00	100.00
Bank & Deposit interest	50.51			50.51	54.00
Investment income	-			-	33.00
Guild Donations, collections, Subscriptions	1,523.86			1,523.86	1,073.00
Missionary Partner Donations	131.44			131.44	123.00
Sunday School Collections	406.70			406.70	351.00
Bible Class Collections/Donations	215.00			215.00	159.00
	<u>72,868.57</u>			<u>72,868.57</u>	<u>72,497.00</u>
4. Other Income					
Contributions for use of premises	690.00			690.00	465.00
Presentation	-			-	804.00
Redemption of War Stock	-			-	3,390.00
Bequests	-			-	30,000.00
	<u>690.00</u>			<u>690.00</u>	<u>34,659.00</u>

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
Analysis of Payments					
Costs of generating funds					
5 Offering envelopes and books	380.91			380.91	379.00
	<u>380.91</u>			<u>380.91</u>	<u>379.00</u>
6 Charitable activities					
Ministries & Mission allocation	34,985.00			34,985.00	26,427.00
Locum	-			-	7,184.00
Presbytery dues	866.00			866.00	923.00
Minister's travel expenses	2,239.67			2,239.67	436.00
Pulpit supply	47.50			47.50	587.00
Church Officer expenses	900.00			900.00	1,000.00
Organists Fees	3,100.08			3,100.08	2,317.00
Organ Repairs & maintenance	156.00			156.00	150.00
Building repairs & maintenance	5,792.50			5,792.50	15,622.00
Bank Charges	4.00			4.00	-
Council Tax	2,082.89			2,082.89	-
Heat and light	7,011.41			7,011.41	7,899.00
Insurance	3,198.76			3,198.76	3,264.00
Cleaning & Laundry	132.74			132.74	170.00
Telephone, Postage, Computer Costs	933.81			933.81	460.00
Music Expenses	350.92			350.92	349.00
Sunday School Materials/events	286.97			286.97	165.00
Guild Payments	1,225.77			1,225.77	1,133.00
Bible Class Materials/events	223.54			223.54	206.00
Stationery	322.00			322.00	222.00
Books, Publications & Prizes	32.47			32.47	278.00
Outreach Expenses	355.70			355.70	321.00
Presentations	93.80			93.80	855.00
Earl Haig Wreath	30.50			30.50	30.00
Donations to Congregational organisations	549.19			549.19	-
Guild Donations	-			-	-
Missionary Partner Donations	-			-	400.00
Equipment	35.00			35.00	-
Life & Work	480.48			480.48	448.00
Pantomime Expenditure	67.69			67.69	-
Nominations Committee/Induction Expenses	61.67			61.67	1,059.00
Flowers, Miscellaneous	55.00			55.00	-
Roundings					3.00
	<u>65,621.06</u>			<u>65,621.06</u>	<u>71,908.00</u>
7 Governance costs					
Independent examiner's fees	49.83			49.83	50.00
	<u>49.83</u>			<u>49.83</u>	<u>50.00</u>
8 Bank Balances					
Short Term Deposit Account	99,434.88			99,434.88	99,391.00
HBOS Current Account	11,805.23			11,805.23	12,048.00
RBS Current Account	12,195.55	5,351.43		17,546.98	10,583.00
Guild Account	677.05			677.05	379.00
Sunday School	607.28			607.28	488.00
Missionary Partner	135.62			135.62	4.00
Bible Class	147.36			147.36	(44.00)
	<u>125,002.97</u>	<u>5,351.43</u>	<u>-</u>	<u>130,354.40</u>	<u>122,849.00</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 £26,380 and the maximum stipend (in the fifth and subsequent years) £32,419

	2016 £	2015 £
10 Collections for Third Parties		
Erskine Hospital		527.61
Christian Aid	452.87	1,038.94
Lady Haig/Poppyscotland,		143.92
Rev Helen Cook		490.00
Rev Bruce Sinclair		240.00
Rev John Thomson		100.00
Help for Heroes	129.40	
Chris's House	228.13	
St Andrew's Hospice	663.60	
	<u>1,474.00</u>	<u>2,540.47</u>

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

	2016	2015
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>4,114</u>	<u>4,114</u>
Market Value of Balances at 31 December	<u>5,294</u>	<u>4,829</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	6,857	6,630

Airdrie New Monkland Parish Church of Scotland

General Fund

Income Budget	Budget 2017 £	Actual 2016
Freewill Offerings	44,671	44,671
Tax Recovered on Gift Aid Donations	7,500	7,794
Ordinary Offerings (Open Plate)	6,017	6,017
Other offerings, donations etc.	1,372	1,372
Donations towards Ministries & Mission Allocation	28	28
	<hr/> 59,588	<hr/> 59,882
Weekly Café	5,959	5,959
Annual Fayre	1,855	1,855
Other Fundraising	1,608	1,608
Income from Funerals, weddings etc	650	650
Bank & Deposit interest	51	51
Contributions for use of premises	690	690
	<hr/> 10,813	<hr/> 10,813
Total Income	<hr/> 70,401 <hr/>	<hr/> 70,695 <hr/>
Expenditure Budget		
Ministries & Mission allocation	37,473	34,985
Locum	-	-
Presbytery dues	914	866
Minister's travel expenses	1,500	2,240
Pulpit supply	300	48
	-	-
Church Officer expenses	1,200	900
Organists Fees	3,100	3,100
Organ Repairs & maintenance	150	156
Building repairs & maintenance	3,000	5,793
Council Tax	2,150	2,083
Heat and light	7,011	7,011
Insurance	3,295	3,199
Cleaning & Laundry	133	133
Printing	392	381
Stationery	322	322
Telephone & Postage	848	848
Equipment	35	35
Life & Work	100	80
Music Expenses	351	351
Publicity & advertising	-	-
Outreach Expenses	100	356
Earl Haig Wreath	31	31
Donations to Congregational organisations	-	-
Miscellaneous Expenses	35	35
Independent Examiners Fee	50	50
Total Expenditure	<hr/> 62,490 <hr/>	<hr/> - <hr/>
Surplus/(Deficit)	7,911	7,694