

Airdrie New Monkland Parish
Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS
year ended 31 December 2018

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	Donald Morrice	Myra Wallace
Isabel Bannister	Anne Grieve	Linda Murray	Margaret Watt
Margaret Blades	Lorna Hamilton	Ian Paterson	Margaret Wyatt
Helen Bonar	Craig Johnston	John Paterson	William Young
William Cargill	Scott Locke	Kenneth Paterson	
Margaret Carmichael	Helene Marshall	Iain Salisbury	
Margaret Croall	Tom Marshall	Margaret Taylor	
David Cook	Edith McIntyre	Nan Walker	

Elders Emeritus

Tom Clarke	Ann Taylor	Flora Lamont	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 2018 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 7/3/19.

THE AULD GREY KIRK ON THE HILL

“Know therefore that the Lord your God is God, the faithful God who keeps covenant and steadfast love with those who love him and keep his commandments, to a thousand generations.” (Deuteronomy 7:9 ESV)

Throughout the Old Testament, God constantly reminds His people to remember what He has done in the past. That’s not because God loves reminiscing about the “good old days?” Rather, His reminder to remember His grace in the past is an encouragement to trust Him for what He plans in the future. Past grace points toward future grace. This annual report is a glance at our past that serves several purposes.

First, there is an element of celebration for God has been abundantly faithful throughout 2018.

Second, this annual report provides a measure of accountability from the Trustees and fellow church members for the mission of New Monkland Parish Church isn’t carried forward by a handful of people with the anointing of God. It’s carried forward by every person who is pursuing the leadership of the Spirit. Third, this is a challenge for us to remain faithful and remember that our primary mission is bringing other people to Jesus for we are one Church with one mission: reaching people with the gospel.

Our faithful, diligent, committed, united and talented Kirk Session took the decision in 2018 to engage architects to conduct a Feasibility Study on the future of the Church Hall which has served us faithfully since the 1960’s. We now need to determine whether the Church Hall can be refurbished or whether it’s best to consider building a new Church Hall in the future. This, as an undertaking will, of course, be a marathon rather than a sprint, but a diligent and exciting beginning has been made.

New Monkland Church continues to be involved in the life of the parish at every level and we work productively with many partners within the parish and for this recognition of the value of our collective ministry I give grateful thanks. Very grateful thanks are also conveyed to all who help to fund, maintain and clean our historic Auld Grey Kirk and Hall, your contribution is greatly appreciated.

We were blessed in the course of the year with many generous donations for the repair of our Sanctuary windows – may God bless the donors for their kindness.

Our Cafe Crew and Cafe Committee work to make sure that our Outreach Cafe serves the needs of our people. Our Social Committee works creatively through the year and it was extremely satisfying to see their hard work so greatly supported and richly rewarded - likewise the hard work of the Christmas Fayre Committee.

Our robust Safeguarding Policy is overseen by our diligent Safeguarding Officer Mrs Margaret Carmichael on behalf of the Kirk Session and very grateful and thanks are extended to our Sunday School Leaders and helpers for their committed and excellent work - and also to the excellent and dedicated leaders of our uniformed organisations - they are an inspiration to us all.

It's a privilege to recognize the work of our Session Clerk, Mrs Margaret Millar and our Treasurer, Mr. Derek Croall.

I invite you to take some time to read through these pages and intentionally rejoice, reflect and remember God's goodness to us.

As ever, the year ahead presents both interesting and diverse challenges and exciting opportunities and I call on you to remember that our God is not just a God of the past. He's very much a God of the present and of the future and I firmly believe that the best in our near four hundred year old history is yet to come.

Trustees' Annual Report

Year ended 31 December 2018

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 events take place throughout the year.

Financial Review

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

The total offerings figure of £54,294, excluding tax recovered, shows an increase of £2140 on the previous year's £52,154.

Gift Aid Tax recovered from HMRC in respect of the calendar year 2017 was £9,024, an increase of £432 on the previous year and again we thank Margaret Blades for her work in this regard.

Promotion of the Church of Scotland's National Stewardship Campaign and of the benefits of the Gift Aid scheme continued in 2018 and culminated in the Barn Dance held once again at Gaiandykehead Farm in late October. Guest of honour was the Church of Scotland's recently appointed Stewardship Promoter, David Lynch, who supplied us with some Stewardship material for distribution on the evening.

The annual Christmas Fayre was held again in November and raised £3,390, an increase of £326 on 2017's £3,064

Carol Singing around the village in December raised £210 which was donated to the Food Bank in Airdrie. A retiral offering of £552 raised at the Carols by Candlelight service has been allocated to the benevolent fund. We recognize that hardship does still exist within the village and payment has already been made from this fund at the minister's discretion. The Watchnight service raised a further £388 which will go to the Disasters Emergency Committee.

Income from the weekly outreach café was £5,909, down from £6,485 in 2017. As always, thanks go to all those who work in, or contribute to the café.

In June 2018 we were visited by Mr Keith Fraser, the nephew and executor of the will of Mr Alex Mackintosh, a former elder of the church who re-located to Auchterarder many years ago.

Mr Mackintosh had very generously bequeathed the sum of £20,000 to the church and Mr Fraser presented Rev. Jackson with a cheque in that amount.

As we are all aware, to the church windows were vandalised in August.

The window repairs and protection cost £3,060. £464 was recovered from Aviva Insurance and donations totalling £1,600 from church members and others were gratefully received towards the cost of repair. The repairs were paid from the Fabric Fund.

Roof repairs to the Raebog Hall costing £780 were required in May due to rotting timbers. A further repair in July due to vandalism cost £360 pounds.

Electrical inspections, testing and preparing a report for the church and hall cost £1,140.

Further repairs to the patio at the manse were required as it remained in a dangerous condition. The work was completed at a cost of £500. There were no other significant repairs carried out at the manse.

The Heras Fencing remains in position at the church hall to protect the public from the unsafe wall at the dwelling house to the east of the hall. The situation there remains unchanged.

Cleaning of the Hall cost £532.

Heating and lighting costs for the year were £6,124 - slightly under budget.

Ministries and Mission Allocation for 2018 of £39,213 has been paid in full by standing order. The allocation for 2019 will be £43,184 – an increase of £3,971 on the 2018 allocation.

Presbytery dues for 2019 are £1,204 compared to £1,002 in 2018.

Overall, total fund balances increased by £ 27,977.47 to £159,885.

RBS continue to operate as our principle bankers. Although our account has now transferred to the Coatbridge branch, our account details remain unchanged.

Our current account with the Bank of Scotland remains active.

During the year £50,000 was transferred to the Church of Scotland Deposit Fund.

Finally, I would like to thank Mrs Wendy Ward who has agreed once again to carry out the independent examination of these accounts. Her willingness to carry out this essential role is greatly appreciated.

Reserves Policy

At the year - end the total of unrestricted designated cash funds was £154,533.57. 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 £139,681 is consistent with the Trustees stated policy that the General Fund balance should be sufficient to reasonably allow for any unforeseen expenditure.

The Fabric Fund sits at £9,004 to allow for ongoing upgrade 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 £786 and the Youth Fund remains at £251.

£200 was paid from the Benevolent Fund which now sits at £2,344.

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 to be used for the maintenance of specific 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 millar

M. Millar, Session Clerk

Date 4/3/19.

Church of Scotland
Receipts and Payments Account
year ended 31 December 2018

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
Receipts						
Donations and Fundraising	3	81,018.17	-	-	81,018.17	75,191.90
Other Income	4	20,185.00	-	-	20,185.00	455.00
Total Receipts		101,203.17	-	-	101,203.17	75,646.90
Payments						
Costs of generating funds	5	378.88	-	-	378.88	391.28
Charitable activities	6	72,796.82	-	-	72,796.82	73,652.49
Governance costs	7	50.00	-	-	50.00	50.00
			-	-	-	-
Total Payments		73,225.70	-	-	73,225.70	74,093.77
Excess of Receipts over Payments for the year before transfers		27,977.47	-	-	27,977.47	1,553.13
Transfers						
Excess of Receipts over Payments for the year		27,977.47	-	-	27,977.47	1,553.13

Church of Scotland
Statement of Balances
At 31 December 2018

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
Bank & deposit balances brought forward at 01/01/18	8	126,556.10	5,351.43		131,907.53	130,354.40
Movement in year:						
Excess of Receipts over Payments for the year		27,977.47	-	-	27,977.47	1,553.13
Bank & deposit balances carried forward at 31/12/18		<u>154,533.57</u>	<u>5,351.43</u>	<u>-</u>	<u>159,885.00</u>	<u>131,907.53</u>

The accounts were approved by the Kirk Session on
For and on behalf of the Kirk Session

4/3/2019

Margaret McMillan
Sheila Brail

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 £700.

Payment of £1,957.84 was made during the year in respect of Council Tax for the manse.

Payments totalling £1,530.77 were made to the Church of Scotland in respect of travelling expenses incurred by the minister in 2018.

2. Movements in Funds

	At 1 Jan 2018 £	Receipts £	Payments £	Transfers £	At 31 Dec 2018 £
Unrestricted funds					
Designated Fabric Fund	10,000.00	2,064.00	3,060.00		9,004.00
Designated Benevolent Fund	1,792.99	751.02	200.00	-	2,344.01
Designated Organ Repair Fund	-	-	-	-	-
Designated Social Fund	353.45	945.22	512.52	-	786.15
General Fund	111,607.90	95,126.71	67,053.15		139,681.46
Youth Fund	250.93	-	-		250.93
The Guild	1,221.43	1,417.64	1,697.31	-	941.76
Sunday School	818.76	481.45	264.04	-	1,036.17
Bible Class	105.48	120.00	138.68		86.80
Missionary Fund	405.16	297.13	300.00	-	402.29
	-	-	-	-	-
	-	-	-	-	-
	<u>126,556.10</u>	<u>101,203.17</u>	<u>73,225.70</u>	<u>-</u>	<u>154,533.57</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>131,907.53</u>	<u>101,203.17</u>	<u>73,225.70</u>	<u>-</u>	<u>159,885.00</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of 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 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
3. Analysis of Donations					
Freewill Offerings	48,605.81			48,605.81	44,568.13
Tax Recovered on Gift Aid Donations	9,023.52			9,023.52	8,591.89
Ordinary Offerings (Open Plate)	5,687.88			5,687.88	7,585.93
Other Donations/Fundraising	4,818.91			4,818.91	841.12
Donations towards Ministries & Mission Allocation	3.00			3.00	17.00
Weekly Café	5,908.75			5,908.75	6,485.49
Annual Fayre	3,390.05			3,390.05	3,063.98
Pantomime Income	-			-	-
Life & Work	660.00			660.00	450.00
Income from Funerals, weddings etc	350.00			350.00	450.00
The Guild	100.00			100.00	100.00
Bank & Deposit interest	154.03			154.03	22.20
Investment income	-			-	-
Guild Donations, collections, Subscriptions	1,417.64			1,417.64	2,089.47
Missionary Partner Donations	297.13			297.13	269.54
Sunday School Collections	481.45			481.45	455.15
Bible Class Collections/Donations	120.00			120.00	202.00
	<u>81,018.17</u>			<u>81,018.17</u>	<u>75,191.90</u>
4. Other Income					
Contributions for use of premises	70.00			70.00	455.00
Presentation	115.00			115.00	-
Redemption of War Stock	-			-	-
Bequests	20,000.00			20,000.00	-
	<u>20,185.00</u>			<u>20,185.00</u>	<u>455.00</u>

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
Analysis of Payments					
Costs of generating funds					
5 Offering envelopes and books	378.88			378.88	380.91
	<u>378.88</u>			<u>378.88</u>	<u>380.91</u>
6 Charitable activities					
Ministries & Mission allocation	39,213.00			39,213.00	37,473.00
Locum	-			-	-
Presbytery dues	1,002.00			1,002.00	914.00
Minister's travel expenses	1,530.77			1,530.77	1,331.18
Pulpit supply	441.00			441.00	263.00
Church Officer expenses	700.00			700.00	1,200.00
Organists Fees	3,220.08			3,220.08	3,180.08
Organ Repairs & maintenance	162.00			162.00	102.00
Building repairs & maintenance	9,546.29			9,546.29	12,582.84
Bank Charges	-			-	-
Council Tax	1,957.84			1,957.84	1,889.90
Heat and light	6,123.68			6,123.68	6,593.11
Insurance	3,131.93			3,131.93	3,157.44
Cleaning & Laundry	222.11			222.11	236.92
Telephone, Postage, Computer Costs	839.93			839.93	897.68
Music Expenses	370.80			370.80	353.26
Sunday School Materials/events	264.04			264.04	243.67
Guild Payments	1,697.31			1,697.31	1,545.09
Bible Class Materials/events	138.68			138.68	243.88
Stationery	47.00			47.00	334.79
Books, Publications & Prizes	-			-	10.00
Outreach Expenses	881.76			881.76	37.56
Presentations	200.00			200.00	110.00
Earl Haig Wreath	33.00			33.00	32.00
Donations to Congregational organisations	-			-	-
Guild Donations	-			-	-
Missionary Partner Donations	300.00			300.00	-
Equipment	-			-	362.69
Life & Work	600.60			600.60	546.00
Pantomime Expenditure	-			-	-
Nominations Committee/Induction Expenses	-			-	-
Flowers, Miscellaneous	173.00			173.00	12.40
Roundings	-			-	-
	<u>72,796.82</u>			<u>72,796.82</u>	<u>73,652.49</u>
7 Governance costs					
Independent examiner's fees	50.00			50.00	50.00
	<u>50.00</u>			<u>50.00</u>	<u>50.00</u>
8 Bank Balances					
COS Deposit Fund	50,082.47			50,082.47	
RBS Short Term Deposit Account	64,516.44			64,516.44	99,450.55
BOS Current Account	28,626.28			28,626.28	17,572.06
RBS Current Account	8,841.36	5,351.43		14,192.79	12,334.09
Guild Account	941.76			941.76	1,221.43
Sunday School	1,036.17			1,036.17	818.76
Missionary Partner	402.29			402.29	405.16
Bible Class	86.80			86.80	105.48
	-			-	-
	<u>104,451.10</u>	<u>5,351.43</u>	<u>-</u>	<u>159,885.00</u>	<u>131,907.53</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 £27,044 and the maximum stipend (in the fifth and subsequent years) £33,234

	2018 £	2017 £
10 Collections for Third Parties		
Christian Aid		1,148.52
Disasters Emergency Committee	387.98	-
Airdrie Food Bank	210.00	-
		-
	<u>597.98</u>	<u>1,148.52</u>

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

	2018	2017
	£	£
<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>5,258</u>	<u>5,294</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	7,295	6,857

Airdrie New Monkland Parish Church of Scotland

General Fund

Income Budget	Budget 2019 £	Actual 2018
Freewill Offerings	48,054	48,054
Tax Recovered on Gift Aid Donations	9,024	9,024
Ordinary Offerings (Open Plate)	5,688	5,688
Other offerings, donations etc.	631	631
Donations towards Ministries & Mission Allocation	3	3
	<hr/> 63,400	<hr/> 63,400
Weekly Café	5,909	5,909
Annual Fayre	3,390	3,390
Other Fundraising	-	-
Income from Funerals, weddings etc	350	350
Bank & Deposit interest	154	154
Contributions for use of premises	140	140
	<hr/> 9,943	<hr/> 9,943
Total Income	<hr/> 73,343 <hr/>	<hr/> 73,343 <hr/>
Expenditure Budget		
Ministries & Mission allocation	43,184	39,213
Locum		
Presbytery dues	1,204	1,002
Minister's travel expenses	1,531	1,531
Pulpit supply	441	441
	-	-
Church Officer expenses	-	700
Organists Fees	3,220	3,220
Organ Repairs & maintenance	162	162
Building repairs & maintenance	6,486	6,486
Council Tax	2,017	1,958
Heat and light	6,246	6,124
Insurance	3,445	3,132
Cleaning & Laundry	222	222
Printing	390	379
Stationery	47	47
Telephone & Postage	840	840
Equipment	150	-
Life & Work		(59.40)
Music Expenses	375	371
Publicity & advertising	-	-
Outreach Expenses	169	169
Earl Haig Wreath	34	33
Donations to Congregational organisations	-	-
Miscellaneous Expenses	173	173
Independent Examiners Fee	50	50
Total Expenditure	<hr/> 70,386 <hr/>	<hr/> - <hr/> <hr/> 66,193 <hr/>
Surplus/(Deficit)	2,957	7,150