

Airdrie New Monkland Parish

Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS

year ended 31 December 2021

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: Drumbowie Farm
Brackenhirst Road
Glenmavis
Airdrie

Trustees

Margaret Anderson	Margaret Croall	Donald Morrice	Margaret Watt
Isabel Bannister	Margaret Dick	Linda Murray	Margaret Wyatt
Margaret Blades	Anne Grieve	Ian Paterson	
Helen Bonar	Lorna Hamilton	John Paterson	
William Cargill	Craig Johnston	Kenneth Paterson	
Margaret Carmichael	Tom Marshall	Iain Salisbury	
David Cook	Margaret Millar	Margaret Taylor	
Derek Croall	Edith McIntyre	Myra Wallace	

Elders Emeritus

Tom Clarke	Ann Taylor	Flora Lamont
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Principal Office-bearers

Locum	Lorraine Gilroy
Session Clerk	Helene Marshall
Church Treasurer	Sheena Main

Independent Examiner

Mrs Wendy Ward
5 Woodhead Crescent
Glenmavis
ML6 0QH

Bankers

Bank of Scotland
40 South Bridge Street
Airdrie
ML6 6JA

RBS
80 Main Street
Coatbridge
ML5 3DZ

Trustees' Annual Report

Year ended 31 December 2021

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 £48,745 excluding tax recovered, shows a decrease of £3,835 on the £52,580 received in 2020, however giving by standing order has increased by £6,051 from £31,275 in 2020 to £37,326 in 2021.

Gift Aid Tax recovered from HMRC in respect of the calendar year 2021 was £7,979.92 compared to £7,975.45 in 2020. Thanks once again to Margaret Blades for her diligence in the administration of the Gift Aid Scheme.

Once more there was no Christmas Fayre.

Income from the Outreach Cafe was £820.38 compared to £1,251 in 2020.

Repairs to the hall, including painting, lighting repairs and boiler replacement cost £7,176.

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.

Heating and lighting costs for the year were £5,045 compared to £5,539 in 2020.

Ministries and Mission Allocation for 2021 £28,188 has been paid in full by standing order. The allocation for 2021 has increased to £32,038.

Presbytery dues for 2022 are £1,358.50 compared to £668 in 2021.

Overall, total fund balances increased by £848.89 to £149,883.08.

RBS continue to operate as our principal bankers.

Our current account with the Bank of Scotland remains active.

Going forward, we are thankful to have the services of Lorraine Gilroy as locum for both churches.

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 £144,532. 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 £128,591 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 £7,960.

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 £1,667.

The Youth Fund remains at £101.

the Benevolent Fund now sits at £2,601.

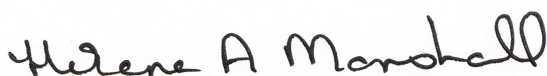
The Guild, Sunday School, Bible Class and Missionary Partner each have their own funds to enable them to fulfil their responsibilities.

The Church also holds £5,351 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,



H. Marshall, Session Clerk

Date 8/5/22

Church of Scotland
Receipts and Payments Account
year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
Receipts						
Donations and Fundraising	3	64,947.26	-	-	64,947.26	64,767.27 A
Other Income	4	140.00	-	-	140.00	1,240.00 B
Total Receipts		65,087.26	-	-	65,087.26	66,007.27
Payments						
Costs of generating funds	5	238.32	-	-	238.32	-
Charitable activities	6	63,950.05	-	-	63,950.05	69,600.79 C
Governance costs	7	50.00	-	-	50.00	50.00 D
		-	-	-	-	-
Total Payments		64,238.37	-	-	64,238.37	69,650.79
Surplus of Receipts over Payments for the year before transfers		848.89	-	-	848.89	(3,643.52)
Surplus of Receipts over Payments for the year		848.89	-	-	848.89	(3,643.52)

Church of Scotland
Statement of Balances
At 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
Bank & deposit balances brought forward at 01/01/21	8	148,167.52	5,351.43		153,518.95	159,885.00
Movement in year:						
Surplus of Receipts over Payments for the year		848.89	-	-	848.89	(7,207.29)
Bank & deposit balances carried forward at 31/12/21		<u>149,016.41</u>	<u>5,351.43</u>	<u>-</u>	<u>154,367.84</u>	<u>152,677.71</u>

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

Helene A Marshall

Session Clerk

Sheena Main

Treasurer

Church of Scotland
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration during the year.

Payments totalling £379.02 were made to the Church of Scotland in respect of travelling expenses incurred by the minister in 2021.

2. Movements in Funds

	At 1 Jan 2021 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
Designated Fabric Fund	7,960.00	-	-	-	7,960.00
Designated Benevolent Fund	2,720.79	10.00	130.00	-	2,600.79
Designated Organ Repair Fund	-	-	-	-	-
Designated Social Fund	1,666.60	-	-	-	1,666.60
General Fund	127,846.02	63,441.75	62,697.20	-	128,590.57
Youth Fund	100.93	-	-	-	100.93
The Guild	1,384.82	1,362.81	1,338.40	-	1,409.23
Sunday School	1,249.10	30.00	72.77	-	1,206.33
Bible Class	258.11	-	-	-	258.11
Missionary Fund	496.39	242.70	-	-	739.09
	-	-	-	-	-
	-	-	-	-	-
	<u>143,682.76</u>	<u>65,087.26</u>	<u>64,238.37</u>	<u>-</u>	<u>144,531.65</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>149,034.19</u>	<u>65,087.26</u>	<u>64,238.37</u>	<u>-</u>	<u>149,883.08</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: The Trustees have set aside funds 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 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
3. Analysis of Donations						
Freewill Offerings	1	46,988.73			46,988.73	51,053.65
Tax Recovered on Gift Aid Donations	2	7,979.92			7,979.92	7,975.45
Ordinary Offerings (Open Plate)	3	1,756.10			1,756.10	1,526.21
Other Donations/Fundraising	4	3,428.29			3,428.29	579.75
Christian Aid	5	226.00			226.00	-
Weekly Café	6	820.38			820.38	1,251.00
Flower Festival	7	150.00			150.00	-
Earl Haig Fund	8	277.42			277.42	-
Life & Work	9	521.00			521.00	510.00
Income from Funerals, weddings etc	10	1,100.00			1,100.00	150.00
The Guild		-			-	-
Bank & Deposit interest	11	63.91			63.91	388.25
Investment income		-			-	-
Guild Donations, collections, Subscriptions	12	1,362.81			1,362.81	955.32
Missionary Partner Donations	13	242.70			242.70	201.64
Sunday School Collections	14	30.00			30.00	159.00
Bible Class Collections/Donations		-			-	17.00
		<u>64,947.26</u>			<u>64,947.26</u>	<u>64,767.27</u>
4. Other Income						
Contributions for use of premises	15	140.00			140.00	70.00
Presentation		-			-	1,170.00
Redemption of War Stock		-			-	-
Bequests		-			-	-
		<u>140.00</u>			<u>140.00</u>	<u>1,240.00</u>

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
Analysis of Payments						
Costs of generating funds						
5	Offering envelopes and books	16	238.32		238.32	
			<u>238.32</u>		<u>238.32</u>	<u>-</u>
6	Charitable activities					
	Ministries & Mission allocation	17	28,188.00		28,188.00	44,508.00
	Locum	18	8,534.81		8,534.81	-
	Presbytery dues	19	668.00		668.00	1,247.00
	Minister's travel expenses	20	379.02		379.02	777.86
	Pulpit supply	21	463.95		463.95	201.13
	Church Officer expenses		-		-	-
	Organists Fees	22	3,000.08		3,000.08	1,683.38
	Organ Repairs & maintenance		-		-	102.00
	Building repairs & maintenance	23	10,935.86		10,935.86	4,143.62
	Bank Charges		-		-	-
	Council Tax	24	314.00		314.00	2,084.31
	Heat and light	25	5,045.38		5,045.38	5,538.91
	Insurance	26	3,111.00		3,111.00	3,042.10
	Cleaning & Laundry	27	129.54		129.54	-
	Telephone, Postage, Computer Costs	28	425.67		425.67	985.04
	Music Expenses	29	394.58		394.58	425.18
	Sunday School Materials/events	30	72.77		72.77	-
	Guild Payments	31	1,338.40		1,338.40	-
	Bible Class Materials/events		-		-	-
	Stationery		-		-	34.99
	Books, Publications & Prizes	32	47.00		47.00	-
	Outreach Expenses	33	48.00		48.00	8.75
	Presentations		-		-	1,220.00
	Earl Haig Wreath		-		-	35.00
	Donations to Congregational organisations		-		-	-
	Guild Donations		-		-	-
	Missionary Partner Donations		-		-	-
	Equipment		-		-	-
	Life & Work	34	504.00		504.00	519.79
	Professional Fees		-		-	-
	Christian Aid	35	226.00		226.00	-
	Miscellaneous	36	123.99		123.99	118.28
			<u>63,950.05</u>		<u>63,950.05</u>	<u>66,675.34</u>
7	Governance costs					
	Independent examiner's fees	45	50.00		50.00	50.00
			<u>50.00</u>		<u>50.00</u>	<u>50.00</u>
8	Bank Balances					
	COS Deposit Fund	37	50,890.76		50,890.76	50,837.42
	RBS Short Term Deposit Account	38	38,680.76		38,680.76	38,676.54
	BOS Current Account	39	49,916.78		49,916.78	41,756.86
	RBS Current Account	40	1,430.59	5,351.43	6,782.02	14,374.95
	Guild Account	41	1,409.23		1,409.23	1,384.82
	Sunday School	42	1,206.33		1,206.33	1,249.10
	Missionary Partner	43	739.09		739.09	496.39
	Bible Class	44	258.11		258.11	258.11
					-	-
			<u>144,531.65</u>	<u>5,351.43</u>	<u>149,883.08</u>	<u>149,034.19</u>

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 £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577

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

	2021	2020
	£	£
<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>5,938</u>	<u>5,616</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	7,830	7,719

Airdrie New Monkland Parish Church of Scotland

General Fund

Income Budget	Budget 2022 £	Actual 2021
Freewill Offerings	46,989	46,989
Tax Recovered on Gift Aid Donations	7,980	7,980
Ordinary Offerings (Open Plate)	1,756	1,756
Other offerings, donations etc.	2,739	2,739
Donations towards Ministries & Mission Allocation	-	-
	<hr/> 59,464	<hr/> 59,464
Weekly Café	2,500	820
Annual Fayre	-	-
Other Fundraising	-	-
Income from Funerals, weddings etc	1,100	1,100
Bank & Deposit interest	64	64
Contributions for use of premises	140	140
	<hr/> 3,804	<hr/> 2,124
Total Income	<hr/> 63,268	<hr/> 61,588
Expenditure Budget		
Ministries & Mission allocation	28,188	28,188
Locum	9,682	8,535
Presbytery dues	668	668
Minister's travel expenses	379	379
Pulpit supply	464	464
	-	-
Church Officer expenses	-	-
Organists Fees	3,000	3,000
Organ Repairs & maintenance	-	-
Building repairs & maintenance	5,468	10,936
Council Tax	-	314
Heat and light	5,197	5,045
Insurance	3,204	3,111
Cleaning & Laundry	133	130
Printing	245	238
Stationery	-	-
Telephone & Postage	400	426
Equipment	100	-
Life & Work	-	(17)
Music Expenses	395	395
Publicity & advertising	-	-
Outreach Expenses	-	-
Earl Haig Wreath	-	-
Donations to Congregational organisations	-	-
Miscellaneous Expenses	24	24
Independent Examiners Fee	50	50
	<hr/> 57,598	<hr/> 61,885
Total Expenditure	<hr/> 57,598	<hr/> 61,885
Surplus/(Deficit)	5,670	- 297