

31st December 2022	DR	CR	Benev	Café	CH4	Fabric	Organ	Social	Trust	Youth	Guild	S School	B Class	Mission	Chr Aid etc	General	DR	CR
1101 Freewill offerings		7,590.00														7,590.00		
1102 Other Offerings		3,191.29														3,191.29		
1103 Standing Orders		35,079.80														35,079.80		
1104 Tax on Gift Aid Donations		7,289.11														7,289.11		
1105 Open Plate		2,900.22														2,900.22		
1106 Income from Funerals/Weddings		800.00														800.00		
11061 Donations		2,711.39														2,711.39		
11062 Missionary Partner Income		321.81												321.81		-		
11063 Sunday School Income		27.50										27.50				-		
11064 Guild Subscriptions																-		
11065 Guild Income		2,263.71									2,263.71					-		
11066 Bible Class Income																-		
11067 Bible Class Other Income																-		
1110 The Guild																-		
1112 Sunshine Bags																-		
11131 Ministries & Mission																-		
1120 Other Fundraising		578.72														578.72		
1122 Weekly Café		5,720.90														5,720.90		
11221 Easter Draw																-		
1123 Special Events																-		
11232 Alpha Course																-		
11230 MLO Concert																-		
11234 Elders Photograph																-		
11235 Calendar Girls																-		
11236 Ian White Concert																-		
Christian Aid Tsunami Appeal																-		
1129 Grants																-		
Erskine Hospital		351.66														351.66		
1130 Investment Income																-		
1140 Bank Interest		385.11														385.11		
1150 Contribution from Organisations		190.00														190.00		
Monklands Light Opera																-		
1152 Bretheren Childrens Group																-		
1153 A.A.		240.00														240.00		
Glenmavis Youth Project																-		
1155 Guides																-		
11551 Autumn Club																-		
1156 Social committee																-		
11561 Edinburgh Tattoo																-		
11562 Ceilidh																-		
11563 Car Rally																-		
11564 Christmas Wreaths																-		
11565 Flower Festival		1,647.60														1,647.60		
1160 Miscellaneous Income		855.65	356.50													499.15		
1162 Life & Work		552.00														552.00		
1170 Disabled Access																-		
1171 Mission & Aid Shortfall																-		
1172 Legacy																-		
1180 Earl Haig Fund																-		
1182 War Stock Redemption																-		
1184 C o S Calendars (Guild)																-		
1185 Organ Fund																-		
1187 Presentations																-		
1188 Bequests																-		
1189 Miss Isabella McLean																-		
11891 Dr Pollock Bequest																-		
1191 Summer Fayre		2,906.19														2,906.19		
11912 Christmas Fayre																-		
1192 Panto Income																-		
1193 Christian Aid																-		
11931 Lazarus Project																-		
11932 CH4																-		
11933 Aquaboxes																-		
		75,602.66	356.50	-	-	-	-	-	-	-	2,263.71	27.50	-	321.81	-	72,633.14		72,633.14
1205 Locum	10,055.18															10,055.18		
1202 National Stipend Fund																-		

31st December 2022	DR	CR	Benev	Café	CH4	Fabric	Organ	Social	Trust	Youth	Guild	S School	B Class	Mission	Chr Aid etc	General	DR	CR
1210 NIC																-		
Less: Endowment Income																-		
1211 Service supplement fund																-		
1212 Main pension fund																-		
1213 Insured Pension Fund																-		
1220 Induction Related Expenses																-		
1215 Travelling expenses																-		
1217 Pulpit supply	90.00															90.00		
12301 Ministries & Mission	32,038.00															32,038.00		
1231 Presbytery dues	1,358.50															1,358.50		
1240 Church officer's expenses	-															-		
1242 Organist's fees	3,110.08															3,110.08		
1246 Cleaning & laundry	893.92															893.92		
1250 Printing	302.09															302.09		
1251 Stationery	-															-		
1252 Computer Costs	143.84															143.84		
1253 Telephone	380.20															380.20		
1254 Postage	7.92															7.92		
1260 Equipment	-															-		
12601 Pulpit Falls	-															-		
1262 Life & Work	540.00															540.00		
1263 Publicity & Advertising	28.00															28.00		
1264 Books & Publications	41.98															41.98		
1265 Outreach Expenses	300.00															300.00		
1266 Choir & Music Expenses	411.17															411.17		
1268 Sunday School materials/events	172.73											172.73				-		
12681 Guild Expenditure	2,340.98										2,340.98					-		
12682 Guild Subscriptions	-															-		
12683 Bible Class Expenditure	-															-		
1270 Donations to Congr. Organisations	-															-		
12701 Missionary Partner Donations/Expenditure	500.00													455.95		44.05		
12702 Guild Donations	-															-		
1271 Prizes	-															-		
1272 Course Fees	-															-		
1280 Miscellaneous Expenses	-															-		
1281 Earl Haig Fund	351.66															351.66		
12812 DEC Ukraine Appeal	481.60															481.60		
12831 Lazarus Project	-															-		
1284 Flowers	-															-		
1286 Presentations	93.98															93.98		
1287 Independent Examiners Fees	50.00															50.00		
1288 Professional Fees	-															-		
1293 Christian Aid	-															-		
12931 C o S Calendars (Guild)	-															-		
1299 Bank Charges	-															-		
1300 Maintenance - Church	1,518.70															1,518.70		
1301 Organ/Piano Upkeep	-															-		
1302 Gas	3,524.35															3,524.35		
1303 Electricity	1,217.08															1,217.08		
1307 Insurance Church	3,237.11															3,237.11		
1299 Impairment	-															-		
1320 Maintenance Manse	518.28															518.28		
1322 Gas Manse	531.84															531.84		
1323 Electricity Manse	266.50															266.50		
1325 Council Tax Manse	-															-		
1340 Maintenance - Hall	1,170.13															1,170.13		
1342 Gas - Hall	-															-		
1343 Electricity - Hall	-															-		
1360 Maintenance - Raebog Hall	-															-		
Gas - Raebog Hall	-															-		
1363 Electricity - Raebog Hall	-															-		
Additional Transfer	-															-		
1400 Equipment	-															-		
	65,675.82											2,340.98	172.73		455.95		62,706.16	62,706.16
1550 COS Deposit Fund	51,171.80															51,171.80		
1561 Bank account - Trusts	-															-		

Airdrie New Monkland Parish
Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS
year ended 31 December 2022

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
Glenmavis
Airdrie
ML6 0PW

Trustees

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

Elders Emeritus

Ann Taylor
Flora Lamont

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 2022

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 £48,761 excluding tax recovered remains on par with £48,745 in 2021.

Gift Aid Tax recovered from HMRC in respect of the calendar year 2022 was £7,289.11 compared to £7,979.92 in 2021. Thanks once again to Margaret Blades for her diligence in the administration of the Gift Aid Scheme.

Once more there was no Christmas Fayre, but a Summer Fayre which raised £2,906.19 and the Flower Festival raising £1,647.60.

Income from the Outreach Café was £5,721. Thank you to everyone involved with these events and the Café it is a tremendous achievement and commitment in this economic climate.

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 £4,741 compared to £5,045 in 2021.

Ministries and Mission Allocation for 2022 £32,038 has been paid in full by standing order.

The allocation for 2023 has decreased to **£26,364**

Presbytery dues for 2023 are **£1,115** compared to £1,358.50 in 2022.

Overall, total fund balances increased by £9,926 to £159,810.

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 £153 878. 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 £128,833 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

Church of Scotland
 Receipts and Payments Account
 year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Receipts						
Donations and Fundraising	3	75,172.66	-	-	75,172.66	64,947.26
Other Income	4	430.00	-	-	430.00	140.00
Total Receipts		<u>75,602.66</u>	<u>-</u>	<u>-</u>	<u>75,602.66</u>	<u>65,087.26</u>
Payments						
Costs of generating funds	5	302.09	-	-	302.09	238.32
Charitable activities	6	65,323.73	-	-	65,323.73	63,950.05
Governance costs	7	50.00	-	-	50.00	50.00
			-	-	-	-
Total Payments		<u>65,675.82</u>	<u>-</u>	<u>-</u>	<u>65,675.82</u>	<u>64,238.37</u>
Shortfall of Receipts over Payments for the year before transfers		9,926.84	-	-	9,926.84	848.89
Shortfall of Receipts over Payments for the year		<u>9,926.84</u>	<u>-</u>	<u>-</u>	<u>9,926.84</u>	<u>848.89</u>

Church of Scotland
Statement of Balances
At 31 December 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
	Note	£	£	£	£	£
Bank & deposit balances brought forward at 01/01/21	8	154,592.00	5,351.43		159,943.43	149,034.19
Movement in year:						
Shortfall of Receipts over Payments for the year		9,926.84	-	-	9,926.84	848.89
Bank & deposit balances carried forward at 31/12/21		<u>164,518.84</u>	<u>5,351.43</u>	<u>-</u>	<u>169,870.27</u>	<u>149,883.08</u>

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

_____ **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.

2. Movements in Funds

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
Designated Fabric Fund	7,960.00	-	-		7,960.00
Designated Benevolent Fund	2,720.79	356.50	-	-	3,077.29
Designated Organ Repair Fund	-	-	-	-	-
Designated Social Fund	1,666.60	-	-	-	1,666.60
General Fund	127,846.02	72,633.14	62,706.16	-	137,773.00
Youth Fund	100.93	-	-		100.93
The Guild	1,409.23	2,263.71	2,340.98	-	1,331.96
Sunday School	1,206.33	27.50	172.73	-	1,061.10
Bible Class	258.11	-	-		258.11
Missionary Fund	739.09	321.81	455.95	-	604.95
	-	-	-	-	-
	-	-	-	-	-
	143,907.10	75,602.66	65,675.82	-	153,833.94
Restricted funds					
Trust Fund	5,351.43	-	-	-	5,351.43
	5,351.43	-	-	-	5,351.43
Endowment funds					
There are no Endowment Funds					
Total funds	149,258.53	75,602.66	65,675.82	-	159,185.37

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 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
3. Analysis of Donations					
Freewill Offerings	45,861.09			45,861.09	46,988.73
Tax Recovered on Gift Aid Donations	7,289.11			7,289.11	7,979.92
Ordinary Offerings (Open Plate)	2,900.22			2,900.22	1,756.10
Other Donations/Fundraising	4,145.76			4,145.76	3,428.29
Christian Aid	-			-	226.00
Weekly Café	5,720.90			5,720.90	820.38
Flower Festival	1,647.60			1,647.60	150.00
Earl Haig Fund	-			-	277.42
Life & Work	552.00			552.00	521.00
Income from Funerals, weddings etc	800.00			800.00	1,100.00
The Guild	-			-	
Bank & Deposit interest	385.11			385.11	63.91
Investment income	-			-	-
Guild Donations, collections, Subscriptions	2,263.71			2,263.71	1,362.81
Missionary Partner Donations	321.81			321.81	242.70
Sunday School Collections	27.50			27.50	30.00
Erskine Hospital	351.66			351.66	
Summer Fayre	2,906.19				
	<u>75,172.66</u>			<u>72,266.47</u>	<u>64,947.26</u>
4. Other Income					
Contributions for use of premises	430.00			430.00	140.00
Presentation	-			-	-
Redemption of War Stock	-			-	-
Bequests	-			-	-
	<u>430.00</u>			<u>430.00</u>	<u>140.00</u>

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Analysis of Payments					
Costs of generating funds					
5 Offering envelopes and books	302.09			302.09	238.32
	<u>302.09</u>			<u>302.09</u>	<u>238.32</u>
6 Charitable activities					
Ministries & Mission allocation	32,038.00			32,038.00	28,188.00
Locum	10,055.18			10,055.18	8,534.81
Presbytery dues	1,358.50			1,358.50	668.00
Minister's travel expenses	-			-	379.02
Pulpit supply	90.00			90.00	463.95
Church Officer expenses	-			-	-
Organists Fees	3,110.08			3,110.08	3,000.08
Organ Repairs & maintenance	-			-	-
Building repairs & maintenance	3,207.11			3,207.11	10,935.86
Bank Charges	-			-	-
Council Tax	-			-	314.00
Heat and light	4,741.43			4,741.43	5,045.38
Insurance	3,237.11			3,237.11	3,111.00
Cleaning & Laundry	893.92			893.92	129.54
Telephone, Postage, Computer Costs	531.96			531.96	425.67
Music Expenses	411.17			411.17	394.58
Sunday School Materials/events	172.73			172.73	72.77
Guild Payments	2,340.98			2,340.98	1,338.40
DEC Ukraine Appeal	481.60			481.60	-
Manse Gas & Elect	798.34			798.34	-
Books, Publications & Prizes	41.98			41.98	47.00
Outreach Expenses	300.00			300.00	48.00
Presentations	93.98			93.98	-
Erskine Hospital	351.66			351.66	-
Donations to Congregational organisations	-			-	-
Guild Donations	-			-	-
Missionary Partner Donations	500.00			500.00	-
Publicity & Advertising	28.00			28.00	-
Life & Work	540.00			540.00	504.00
Professional Fees	-			-	-
Christian Aid	-			-	226.00
Miscellaneous	-			-	123.99
Roundings	-			-	-
	<u>65,323.73</u>			<u>65,323.73</u>	<u>63,950.05</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	51,171.80			51,171.80	50,890.76
RBS Short Term Deposit Account	38,764.92			38,764.92	38,680.76
BOS Current Account	57,295.89			57,295.89	49,916.78
RBS Current Account	3,969.76	5,351.43		9,321.19	6,782.02
Guild Account	1,331.96			1,331.96	1,409.23
Sunday School	1,061.10			1,061.10	1,206.33
Missionary Partner	604.95			604.95	739.09
Bible Class	258.11			258.11	258.11
				-	-
	<u>154,458.49</u>	<u>5,351.43</u>	<u>-</u>	<u>159,809.92</u>	<u>149,883.08</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 £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577

	2022	2021
	£	£
10 Collections for Third Parties		
Erskine Hospital	351.66	277.42
Ukraine	481.6	226.00
		-
	<u>833.26</u>	<u>503.42</u>

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

	2022 £	2021 £
<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>5,508</u>	<u>5,938</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	8,088	7,719

Airdrie New Monkland Parish Church of Scotland

General Fund

Income Budget	Budget 2021 £	Actual 2020
Freewill Offerings	41,275	45,861
Tax Recovered on Gift Aid Donations	6,560	7,289
Ordinary Offerings (Open Plate)	2,610	2,900
Other offerings, donations etc.	3,290	3,290
Donations towards Ministries & Mission Allocation	-	-
	53,735	59,340
Weekly Café		5,721
Annual Fayre	-	-
Other Fundraising	-	-
Income from Funerals, weddings etc	2,400	800
Bank & Deposit interest	385	385
Contributions for use of premises	-	430
	2,785	7,336
Total Income	56,520	66,676
 Expenditure Budget		
Ministries & Mission allocation	28,188	32,038
Locum	9,682	
Presbytery dues	668	1,359
Minister's travel expenses	-	-
Pulpit supply	90	90
	-	-
Church Officer expenses	-	-
Organists Fees	3,110	3,110
Organ Repairs & maintenance	-	-
Building repairs & maintenance	3,207	3,207
Council Tax	-	-
Heat and light	4,836	4,741
Insurance	3,399	3,237
Cleaning & Laundry	894	894
Printing	238	302
Stationery	-	-
Telephone & Postage	400	388
Equipment	100	-
Life & Work		(12)
Music Expenses	395	411
Publicity & advertising	29	28
Outreach Expenses	300	300
Earl Haig Wreath	359	352
Donations to Congregational organisations	-	-
Miscellaneous Expenses	-	-
Independent Examiners Fee	50	50
Total Expenditure	55,945	-
Surplus/(Deficit)	575	16,181