

**The Church of Scotland**  
**Kirkton Parish Church**  
**Carlisle**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**For the year ended 31 December 2021**

**Congregation No: 130696**

**Scottish Charity No: SC026539**

## **Reference and Administrative Information**

Charity Name: Kirkton Parish Church  
Charity Registration Number: SC026539  
Congregation Reference No: 130696  
Contact Address: The Church Office  
Kirkton Church  
Station Road  
Carluke  
ML8 5AA

### **Trustees**

Since November 2008 Kirkton Church has been administered under a new Unitary Constitution and the Congregational Board ceased to exist at that time.

### **Kirk Session**

Alex Aikman	Gillian Aitken	Ian Arbuckle	Ann Ashe
Ray Ashe	Morag Barnstaple	Craig Barnstaple	George Bayliss
Laura Cleland	Jim Cunningham	Nan Cunningham	Margaret Dunlop
Lesley Ewing	Margaret Gillespie	Helen Hamilton	Sandra Henderson
Harry Jamieson	Stuart Johnson	Margaret Linton	Janette McGill
Elizabeth McLachlan	Iain McMillan	Val Macsween	Willie Macsween
John Moffat	Marion Morrison	Kate Nisbet	Jenny Norman
Christine O'Neill	Ian Paterson	Anne Ramsay*	Graham Rintoul
Robin Russell	Derek Smith	Sheena Stevenson	Helen Thomson
Ian Thomson	Suzanne Turner	Mary Tweedie	Shona Wallace
Brian White	David Whitefield	Robina Wilson	J G Wood (Sheena)**

\*Sadly Ann passed away in March 2021

\*\*JGWood (Sheena) is no longer an active elder (trustee)

### **Principal Office-bearers**

Minister: Rev Iain Cunningham  
Session Clerk: Val Macsween  
Depute Clerks: Christine O'Neill  
Church Treasurer: Alison Sinclair - Macsween (until 31/3/20), Karen Dornan

### **Independent Examiner**

Mr Thomas M H Feely CA  
58 Station Road  
Carluke  
ML8 5AD

### **Bankers**

Royal Bank of Scotland, 98 Main street, Wishaw

# **Trustees' Annual Report, year ended 31 December 2021**

## **Structure, Governance and Management**

### **Governing Document**

Since 11 November 2008 the church has been governed in accordance with the terms of a New Deed of Unitary 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 meets 10 times a year; these meetings alternate between business meetings and working group meetings on a similar basis to Presbytery meetings. The Kirk Session also meets prior to the morning service on the four Sundays throughout the year when the Sacrament of Holy Communion is celebrated. Unfortunately during the Covid Pandemic this has not been possible. The Kirk Session also meets briefly before services to induct new elders. The Kirk session is responsible for spiritual affairs within the church and now through the various working groups is responsible for the day-to day administration of all aspects of church life.

### **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.

Kirkton Church is one of three Church of Scotland parish churches in Carluke, South Lanarkshire. It seeks to bring the Word and Witness of Christ's Kingdom not only to the local community but also to other National and International people and groups. It has links and good working relationships with the churches in the town.

We have regular Services of Worship, youth organisations and Sunday children's ministry catering for young people from months old to 18 years. We also have a Guild, regular study groups, prayer ministry and pastoral care network dealing with bereavement, visiting, transport, flowers and a Christian Listening Ministry. We run a parent and toddler group 3 mornings a week. There are regular social events although this has been difficult during the Covid Pandemic and the premises well used by local community groups.

## **Achievements and Performance**

### **Management**

The Management Group workgroup has been meeting regularly via zoom during the last 12 months. Our co-ordinator has taken a well-deserved sabbatical and so the Session Clerk has stepped in to cover temporarily. As well as looking after Data Protection, we now also look after Safeguarding. Restrictions have led us to reviewing how we communicate with the congregation in the absence of pastoral visits. We email over 440 members on a regular basis with newsletters, updates and much needed information. Those members without email have hard copies delivered through their doors. Our youth and children's worker has taken on the responsibility of overseeing our social media presence and we now have a Facebook page, Twitter and Instagram accounts which are updated daily as well as our website. Weekly service intimations are also emailed out. Session and other meetings have been mostly virtual

but we have now commenced some face to face meetings with all mitigations in place. We have made use of the time the church office was unoccupied to rationalise the layout and tidy filing cabinets and cupboards.

### **Pastoral Care**

Our ability to deliver care continued to be adapted due to Covid restrictions. Intermittent relaxation of rules allowed more contact on doorsteps at least for visits. Bereavement care remained difficult but delivery of flowers and eulogies was still done. Most conversations were by phone. It has not been possible to set up a support group yet but this is still planned. Phone contact has been maintained by visiting elders at least four times a year around Communion time. This has often revealed areas of need which were unexpected and could be resolved promptly emphasising the value of regular contact and communication.

### **Youth Church and Discipleship**

As we entered the second year of the Pandemic and Covid restrictions it remained a very unusual time for the children and young people who belong to our Youth Church at Kirkton. This year has seen us supporting not just the children and young people in our Church family but those within the wider community by us supporting KIT FOR KIDS - CLYDESDALE. This group ensures that those in need in our local area receive Christmas gifts and essential items for school. Our Youth & Children's Worker; whose salary is funded by the generous legacy received in 2018, continues to work both effectively and enthusiastically in the church and the community.

The aims and remit of the Discipleship & Youth Ministry group have remained the same. These are:

- Encourage the involvement of the whole church in the spiritual and prayer life of Kirkton by recognising and encouraging the sharing the gifts, skills and talents of the young and not so young alike.
- Establish and support house groups and bible study groups.
- Provide and inform the Session and congregation regarding training opportunities and encourage the uptake of the same.
- Organise retreats and opportunities for spiritual growth.
- Encourage intergenerational events.
- Demonstrate involvement with all the children and youth activities within Kirkton Church, including our Uniformed Organisations.

We are now living in a post Covid world. The pandemic has affected how we interact with our congregation and community. We are still holding Bible discussion groups and How to Pray training groups online. Though the hope is that as things settle, we will be able to move back to face to face groups and move forward with plans that were previously put on hold due to the pandemic.

We have continued to support our children and young people within our Youth Church and our Uniformed Organisations.

### **Property**

During the year significant funds were spent in modernisation of the property and ensuring that it meets current statutory obligations and to ensure that we have buildings that are safe and welcoming. This has included a new door entry system and new state of the art fire alarms system. Other work centred on improving the lighting in the car park to cater for the increased child pedestrian use due to Covid drop off/ pick up procedures.

## **Finance**

Although we are not a business, to ensure that we spend our donors' money efficiently in the service of Christ, the group continues to introduce business like procedures.

At the end of March 2021, our Treasurer Alison resigned and we were very fortunate that Karen Dornan volunteered to take over and after 31 March, Karen has been solely handling the treasurer's duties admirably.

## **Worship**

As we progress towards live streaming our services in future, we have recruited three members of our Junior Church who are currently operating the Audio Visual system and recording our morning services. DVDs and CDs of the services are made and delivered to people who are unable to attend church and have no internet access.

Due to COVID restrictions we have had to adapt how we serve the elements at services of Holy Communion. We created a centre aisle and members of the congregation follow a one way system to the chancel where they receive the elements and return with them to their seats then everyone eats the bread and drinks the wine together.

## **Outreach**

Unfortunately Covid 19 has continued to make plans for concerts and major events impossible, we have focused our efforts on supporting local community groups. We assisted Clydesdale Kit for Kids to run their uniform provision for families in financial difficulties and their Christmas appeal for presents and vouchers for local schools but mainly Carluke High School. Allowing them to use our premises free of charge gave them the space they required we provided physical help with the sorting of goods and delivery.

## **Financial Review**

The attached accounts detail the Receipts and Payments of all the major groups within the Church, except uniformed organisations, which are governed by separate charity numbers.

For 2021, General Fund Receipts amount to £177,752 and General Fund Payments total £196,974. This results in a net outflow of cash for the year of £19,222, but this should not be regarded as a loss. The net outflow was around £20,000 less than originally budgeted for by the Session. The large legacy we received in 2012 provided an opportunity to extend the scope of Kirkton Church. Due to Covid-19 and the subsequent closure of the church, this provided an opportunity to carry out various large-scale projects within and to the building. The decision was made during the year to sell shares held in Church of Scotland investment accounts and release funds to the value of £60,000. There was undeniably a severe reduction in use of premises and ordinary offerings, but this was compensated by the large legacy we received of £5,000. We cannot, however, depend on legacies to cover everyday costs.

We have uncovered a deposit fund of £7,986, lodged with the Church of Scotland, which had evidently not been previously recognised.

## **Reserves Policy**

The Reserves Policy has been continually under review to take account of changing circumstances. It is considered that these changes have not yet stabilised to a point where we could present firm proposals to the Session as we are still considering very significant proposals to re-model the premises. This consideration has been severely delayed by COVID, but is now again actively underway.

A further consideration is that investment that may seem like reserves, is actually a working fund that is used to fund the salary and costs of our Youth and Children's Worker.

### **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

**Val Macsween Session Clerk**

**Date: xxxxx 2022**

<b>Receipts and Payments Account</b>						
<b>Year ended 31 December 2021</b>						
			<b>Unrestricted</b>	<b>Restricted</b>		
			<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
	<b>Note</b>		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Receipts</b>						
Donations	<b>3</b>		81,380	-	81,380	90,710
Legacies			5,000	-	5,000	37,872
Weddings and Funerals			300	-	300	350
Bank and Deposit Fund Interest			20	-	20	45
Dividends Received (Glebe Fund)			500	-	500	683
Investment Income			26,663	-	26,663	32,339
Miscellaneous Income			28	-	28	754
Pastoral Care			-	-	-	45
Kenya Orphanage			-	-	-	1,298
Choir			1,455	-	1,455	-
Crossroads Café			4	-	4	1,761
Guild			1,003	-	1,003	881
Lighthouse Club and Noah's Ark			-	-	-	500
Coffee Club			-	-	-	691
			116,353		116,353	167,929
Use of Premises			1,283	-	1,283	2,196
Sale of Investments			60,004	-	60,004	50,000
Other income			112	-	112	-
<b>Total Receipts</b>			<b>177,752</b>	<b>-</b>	<b>177,752</b>	<b>220,125</b>
<b>Payments</b>						
<b>Charitable activities</b>	<b>4</b>		195,075	-	195,075	235,894
<b>Other payments</b>			1,899	-	1,899	-
<b>Total Payments</b>			<b>196,974</b>	<b>-</b>	<b>196,974</b>	<b>235,894</b>
<b>Excess of Receipts over Payments</b>			<b>(19,222)</b>	<b>-</b>	<b>(19,222)</b>	<b>(15,769)</b>

<b>Statement of Balances</b>						
<b>At 31 December 2021</b>						
			<b>Unrestricted</b>	<b>Restricted</b>		
			<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
			<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Bank &amp; Deposit Balances</b>						
		<b>2</b>				
Bank and deposit balances brought forward			35,553	3,635	39,188	54,957
Deposit fund introduced	*		7,986	-	7,986	-
Restated funds brought forward			43,539	3,635	47,174	54,957
<b>Movement in year:</b>						
Excess of Receipts over Payments for the year			(19,222)	-	(19,222)	(15,769)
Bank and Deposit Balances carried forward			24,317	3,635	27,952	39,188
<b>Investments at Market Value</b>						
Income Fund (Cost £180,000)			197,920	-	197,920	201,568
Growth Fund (Cost £715,109)			1,022,723	-	1,022,723	970,418
			1,220,643	-	1,220,643	1,171,986
<b>Assets</b>						
				-		-
Fixed assets			12,000	-	12,000	10,500
			28,000	-	28,000	10,500
<b>Liabilities</b>						
			0	-	0	-
*Brought forward balances have been restated to take into account funds on deposit of £7,986. These funds had not previously been recognised in the Statement of Balances.						
The accounts were approved by the Kirk Session on April 2022						
For and on behalf of the Kirk Session						
				<b>Session Clerk</b>		
				<b>Trustee</b>		

## Notes to the Accounts

### Year ended 31 December 2021

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

Mrs Lesley Ewing, Trustee, received a salary of £24,448 (2020: £24,266) for her services as a Youth Worker. The Council Tax and telephone/other expenses paid for the minister, Rev Iain Cunningham, was £2,617 and £464 respectively, and he received £960 for travelling expenses.

No trustee nor person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

#### **2 Movements in Funds**

	restated					
	At 1 Jan					At 31 Dec
	2021	Receipts	Payments	Transfers		2021
	£	£	£	£		£
<b>Unrestricted Funds</b>						
General Fund	28,708	175,290	194,267	295		10,026
Choir Fund	243	1,455	1,435	-		263
Crossroads Café Fund	8,190	4	162	-		8,032
Guild Fund	460	1,003	827	-		636
Lighthouse/Noah's Ark	2,055	-	-	-		2,055
Coffee Club	45	-	-	-		45
Drama Club	3,541	-	283	-		3,258
Worship Fund	297	-	-	(295)		2
	<b>43,539</b>	<b>177,752</b>	<b>196,974</b>	<b>-</b>		<b>24,317</b>
<b>Restricted Funds</b>						
Education Fund	2,258	-	-	-		2,258
Pastoral Care Fund	1,160	-	-	-		1,160
Renewal Fund	217	-	-	-		217
	<b>3,635</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>3,635</b>
<b>Total Funds</b>	<b>47,174</b>	<b>177,752</b>	<b>196,974</b>	<b>-</b>		<b>27,952</b>

## Notes to the Accounts (continued)

### Year ended 31 December 2021

#### Purposes of Designated Funds

GENERAL FUND This fund is used to pay for the day-to-day running costs of the Church

CHOIR FUND This fund is used to purchase music and cover social costs

CROSSROADS CAFE FUND This fund makes donations to local charities and the Church

GUILD FUND This fund is used to support the work of the Guild and the wider work of the Church

LIGHTHOUSE CLUB FUND This fund is used to support the work with the children of the Sunday School

COFFEE CLUB FUND This fund is used to raise funds for charities and to assist the Church

DRAMA CLUB FUND This fund is to finance plays put on by the Drama Club

WORSHIP FUND This fund is used to enhance and extend the worship experience

Surplus funds in the Worship fund were transferred to the General fund during the year.

#### Purposes of Restricted Funds

EDUCATION FUND This fund is to provide, in full or in part, costs of training or equipment associated with Christian education

RENEWAL FUND This fund is to provide, in full or in part, improvements to, maintenance of, or renewal within Kirkton Church; it also houses the Messy Vintage initiative, with older members in mind

PASTORAL CARE FUND This fund is available to the Pastoral Care Committee, with oversight by the Trustees

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2021	2021	2021	2020
		£	£	£	£
<b>3</b>	<b>Analysis of Donations and Grants</b>				
	FWO Scheme	3,737	-	3,737	1,895
	Gift Aid Donations	230	-	230	2,395
	Banker's Orders	58,581	-	58,581	59,306
	Tax Recovered on Gift Aid Donations	9,823	-	9,823	21,468
	Ordinary Offerings (Open Plate)	4,589	-	4,589	2,707
	Donations from Organisations	527	-	527	1,950
	Non Gift Aid Donations	2,120	-	2,120	989
	CJRS Grant	1,773	-	1,773	-
		<b>81,380</b>	<b>-</b>	<b>81,380</b>	<b>90,710</b>

<b>Notes to the Accounts (continued)</b>						
<b>Year ended 31 December 2021</b>						
<b>4 Analysis of Payments</b>						
		<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>		<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Charitable activities</b>						
	Ministries and Mission Allocation	69,771	-		69,771	81,449
	Presbytery Dues	-	-		-	1,289
	Minister's Expenses	1,424	-		1,424	2,952
	Pulpit Supply	-	-		-	-
	Other Salaries and Costs	47,537	-		47,537	46,454
	SS Materials	-	-		-	500
	Fabric, Maintenance, Grounds	15,189	-		15,189	12,542
	Heating and Lighting	4,539	-		4,539	9,735
	Water and Insurance	3,775	-		3,775	3,701
	Cleaning Materials	2,271	-		2,271	2,117
	Council Tax	2,617	-		2,617	2,342
	Youth Worker Activities	-	-		-	1,714
	Church Office Expenses	2,867	-		2,867	2,695
	Legacy/Major Projects	36,841	-		36,841	42,219
	Organ/Music/Licences	1,142	-		1,142	2,556
	Messy Vintage	-	-		-	421
	General Fund Misc	4,395	-		4,395	6,867
	Pastoral Care	-	-		-	610
	Kenya Orphanage Fund	-	-		-	9,168
	Worship Fund	-	-		-	210
	Crossroads Café	162	-		162	3,199
	Coffee Club	-	-		-	1,550
	Guild	827	-		827	1,103
	Lighthouse Club/Noah's Ark	-	-		-	330
	Choir	1,435	-		1,435	173
	Drama Club	283	-		283	-
		<b>195,075</b>	<b>-</b>		<b>195,075</b>	<b>235,894</b>
<b>Other payments</b>						
	Purchase of fixed assets	1,899	-		1,899	-



**Notes to the Accounts (continued)****Year ended 31 December 2021****APPENDIX 1****FUNDS HELD ON BEHALF OF THE CONGREGATION****BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	26,446	26,446
Market Value of Balances at 31 December	28,998	28,736
<b><u>TEMPORARY ACCOUNT</u></b>		
Credit Balance at 31 December	-	-

**APPENDIX II****BENEVOLENT FUND ADMINISTERED BY KIRK SESSION**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donation	-	100
	-	100
<b>Expenditure</b>		
Distribution	-	2,035
Surplus/Deficit	-	(1,935)
<b>Balance as at 1 January</b>	-	1,935
<b>Balance as at 31 December</b>	-	-

## **APPENDIX III**

### **Independent Examiner's Report to the Trustees of Kirkton Parish Church, Carluke**

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages numbered 6-12 of this document.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's 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**

An 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 the 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.

Name: Thomas M H Feely CA

Professional Qualification/Professional Body: Member of Institute of Chartered Accountants of Scotland

Address: 58 Station Road

Carluke

ML8 5AD

Date: