

The Church of Scotland

Campsie Parish Church of Scotland

Congregational Accounts to 31st December 2023

Congregation No. 160852

Scottish Charity No. SC000835

Trustees' Annual Report Year Ended 31 December 2023

The trustees present the annual report and accounts for Campsie Parish Church of Scotland for the year ended 31 December 2023.

Reference and Administration Information

Charity Name : Campsie Parish Church of Scotland
Charity Registration Number : SC000835
Congregation Reference Number : 160852
Contact Address : 130 Main St, Lennoxtown G66 7DA

Trustees

Kirk Session :

Alister Boyle, Ian Cairns, Catrina Cameron, David Irvine, Sheila Jones, George Kelly, Susan Mitchell, Robert Neilson, Jardine Smith, Lynzi Stirling, Jim Thomson, Joan Thomson, Margaret Tindall, Andrew Wale (Deceased August 2023), Caroline Hunter, Andrew Waugh, Alice Wilson, Elspeth Wright, Jim Turnbull & Irene Turnbull.

Minister

Interim Moderator

Session Clerk

Church Treasurer

Rev. Dr. Jane Denniston (Retired October 2023)
Deacon Paul Cathcart
George Kelly
Susan Mitchell

Independent Examiner

Hugh M Biggans B.A.,C.A.
9 Glenelg Cres.
Kirkintilloch
G66 2PG

Bankers

Virgin Money
110 Cowgate
Kirkintilloch
Glasgow G66 1JU

Trustees' Annual Report Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the 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 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 is chaired by the Minister and meets with appropriate committees. The Kirk Session usually meets six times a year.

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.

Trustees' Annual Report Year Ended 31 December 2023

Achievements and Performance

The Church in Campsie continues to preach the Gospel of Christ in faith and belief that Christ's Blessing is open for all.

The Church continues to support its mission financially, and provides facilities to many youth groups within the Parish. The church runs a dementia friendly "Coffee & Chat" group on a monthly basis, which also involves the local primary school. There is a Guild group that meets on a regular basis. The church also organised a community carol event in December.

Financial Review

The financial position of Campsie Parish Church is currently satisfactory.

Free will offering and donations are greater than in previous years. Fuel costs are lower than last year.

Gift Aid claims for the period from January 2021 to September 2023 were paid in the sum of £26,588.15. This leaves an approximate amount of £2500 to be claimed for October to December 2023.

The church acknowledges the kind donation of £250 from the Guild.

Reserves Policy

It is the Trustees' policy to hold sufficient reserves to cover expected expenditure, including designated funds. At the year end, the church held unrestricted funds of £43,133.16 representing about ten months expenditure. This represents a larger reserve than normal. A large proportion of this amount is the £26,588.15 received from Gift Aid

The church also holds £4,096 in the current account of a restricted fund for a specific purpose.

Trustees' Annual Report Year Ended 31 December 2023

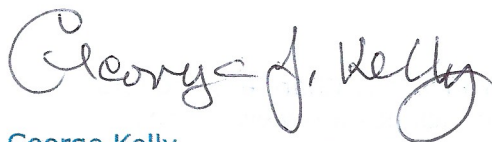
Statement of Trustees' Responsibilities

The trustees must prepare financial statements for each financial year which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

The trustees 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and / or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



George Kelly
Session Clerk

Date 17.3.24

Trustees' Annual Report Year Ended 31 December 2023

Campsie Parish Church SC000835

Independent Examiner's Report to the Trustees of Campsie Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the account in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 (as amended). 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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 : Hugh M Biggans
Professional Qualification : 
/Professional Body : Institute of Chartered Accountants of Scotland
Address : 9 Glenelg Crescent, Kirkintilloch G66 2PG
Date : 19/3/24

Campsie Parish Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2023

		Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts							
Donations	3		71,397	-	-	71,397	49,670
Activities for generating funds	4		2,030	-	-	2,030	2,418
Investment income	5		1,433	-	-	1,433	1,310
Other Charitable activities	6		-	-	-	-	-
Other Incoming Resources	7		11,100	-	-	11,100	407
Drawdown from General Trustees			-	-	-	-	-
Total Receipts			85,960	-	-	85,960	53,805
Payments							
Costs of generating funds			-	-	-	-	-
Charitable activities	8		55,575	1,080	-	56,655	53,961
Governance Costs			-	-	-	-	-
Assets and Liabilities	8		-	-	-	-	-
Total Payments			55,575	1,080	-	56,655	53,961
Excess of receipts over payments for the year							
			30,385	(1,080)	-	29,305	(156)

Campsie Parish Church of Scotland
Statement of Balances
As at 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Bank & Deposit Balances						
Bank & Deposit balances brought forward		12,748	5,176	-	17,924	18,080
Movement in year						
Excess of receipts over payments for the year		30,385	(1,080)	-	29,305	(156)
Bank & Deposit balances carried forward	2	43,133	4,096	-	47,229	17,924
Investments at Market Value						
	11	-	-	68,135	68,135	63,154
Other Assets						
	12	4,113	-	-	4,113	18,843
Liabilities						
		-	-	-	-	-

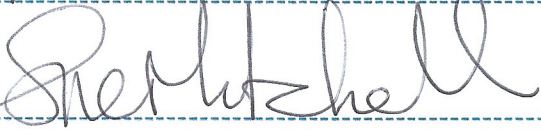
The Accounts were approved by the Kirk Session on :

Date: 17th March 2024

For and on behalf of the Kirk Session :


 -----George Kelly, Session Clerk


 -----Deacon Paul Cathcart, Interim Moderator


 -----Susan Mitchell, Treasurer

Campsie Parish Church of Scotland
Notes forming part of the Accounts
Year Ended 31 December 2023

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movements in Cash Funds

	At 1 Jan 2023 £	Receipts 2023 £	Payments 2023 £	Transfers 2023 £	At 31 Dec 2023 £
Unrestricted Funds					
General Fund	12,748	85,960	(55,575)	-	43,133
Restricted Funds					
Ferrie Bequest	5,176	-	(1,080)	-	4,096
Endowment Funds					
None	-	-	-	-	-
Total Cash Funds	17,924	85,960	(56,625)	-	47,229

Purpose of Funds

Unrestricted Funds

General Fund: The Fund represents the free reserves of the congregation which can be used in the furtherance of the Church's objectives.

Restricted Funds

Ferrie Fund : The bequest assists the poor and needy of the parish

Endowment Funds

See Investment Note

Campsie Parish Church of Scotland
Notes forming part of the Accounts
Year Ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3 Donations					
Offerings	44,809	-	-	44,809	44,384
Tax recovered on Gift Aid	26,588	-	-	26,588	5,286
Legacies	-	-	-	-	-
Contributions from Congregational Organisations	-	-	-	-	-
National Giving Day	-	-	-	-	-
	<u>71,397</u>	<u>-</u>	<u>-</u>	<u>71,397</u>	<u>49,670</u>
4 Activities for Generating Funds					
Regular Fundraising Events	1,955	-	-	1,955	2,286
Use of Premises	75	-	-	75	132
Other	-	-	-	-	-
	<u>2,030</u>	<u>-</u>	<u>-</u>	<u>2,030</u>	<u>2,418</u>
5 Investment Income					
Deposit Interest	-	-	-	-	-
Bank Interest	-	-	-	-	-
Dividend Income (General Purpose)	686	-	-	686	629
Dividend Income (Oswald)	645	-	-	645	591
Dividend Income (Charitable Bequests)	47	-	-	47	43
Dividend Income (Charitable Purposes)	55	-	-	55	47
	<u>1,433</u>	<u>-</u>	<u>-</u>	<u>1,433</u>	<u>1,310</u>
6 Other Charitable Activities					
Baptisms, Weddings and Funerals	-	-	-	-	-
Other	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7 Other Incoming Resources					
Insurance Claim	9,156	-	-	9,156	-
Grant from EDC	1,444	-	-	1,444	-
Grant from COS	500	-	-	500	-
Return of Path of Renewal	-	-	-	-	407
	<u>11,100</u>	<u>-</u>	<u>-</u>	<u>11,100</u>	<u>407</u>

Campsie Parish Church of Scotland
Notes forming part of the Financial Statements
Year Ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
8 Analysis of Payments					
Costs of Generating Funds	-	-	-	-	-
Ministries and Mission Allocation (net)	23,003	-	-	23,003	32,064
Presbytery Dues	1,152	-	-	1,152	1,147
Minister's Expenses	960	-	-	960	720
Insurance	1,778	-	-	1,778	1,791
Pulpit Supply (net)	240	-	-	240	360
Other Salary Costs	5,397	-	-	5,397	4,951
Fabric Repairs and Maintenance	11,923	-	-	11,923	3,292
Council Tax	2,600	-	-	2,600	2,714
Payroll Taxes	2,228	-	-	2,228	1,687
Other Building Costs (Utilities)	1,944	-	-	1,944	2,070
Church Office Expenses	1,916	-	-	1,916	1,539
Other Expenses	2,184	-	-	2,184	369
Manse Expense	90	-	-	90	90
Bank Charges	60	-	-	60	60
Charitable Donations	100	1,080	-	1,180	1,107
	<u>55,575</u>	<u>1,080</u>	<u>-</u>	<u>56,655</u>	<u>53,961</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
<i>Assets and Liabilities</i>					
Purchase of Fixed Assets	-	-	-	-	-
Total	<u>55,575</u>	<u>1,080</u>	<u>-</u>	<u>56,655</u>	<u>53,961</u>

9 Trustee Remuneration and Related Party Transactions

No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Council Tax of £2,600 was paid in respect of the Manse.

Travel expenses at the rate of £960 were paid to the minister via the Church of Scotland and recharged to the charity.

A net total of £240 was paid, for Pulpit Fees, to David Denniston, George Kelly, Andrew Wale and Margaret Tindall, during the absence and subsequent retiral of the minister.

Campsie Parish Church of Scotland
Notes forming part of the Financial Statements
Year Ended 31 December 2023

10 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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

11 Investments

	Market Value At 1 Jan 2023 £	Purchases 2023 £	Disposals 2023 £	Gain/ Loss on Revaluation 2023 £	Market Value At 31 Dec 2023 £
COSIT Growth Fund	61,992	-	-	4,937	66,929
COSIT Income Fund	1,162	-	-	44	1,206
	-	-	-	-	-
	<u>63,154</u>	<u> </u>	<u> </u>	<u>4,981</u>	<u>68,135</u>
	=====	=====	=====	=====	=====
Cost	22,957	-	-	-	22,957

Held in respect of:

Endowment Funds

General Purposes	30,888	-	-	2,460	33,348
Oswald Bequest (Charitable Purposes)	29,009	-	-	2,310	31,319
Charitable Purposes	1,162	-	-	44	1,206
Charitable Bequests	2,095	-	-	167	2,262
	<u>63,154</u>	<u> </u>	<u> </u>	<u>4,981</u>	<u>68,135</u>
	=====	=====	=====	=====	=====

12 Other Assets

	2023 £	2022 £
Tangible Fixed Assets (Note 13)	1,613	2,418
Debtors	2,500	16,425
	<u>4,113</u>	<u>18,843</u>
	=====	=====

13 Tangible Fixed Assets

Equipment	2023 £	2022 £
NBV at 1 January	2,418	3,223
Additions	-	-
Less Depreciation	(805)	(805)
	<u>1,613</u>	<u>2,418</u>
	=====	=====

Equipment is included at cost less straight line depreciation based on its useful life (estimated as 5 years). No value is included for the Church, halls and manse which are vested with the Church of Scotland General Trustees. No charge is made for their use. Payments for repairs and maintenance are charged in the R&P A/c as they arise.

Campsie Parish Church of Scotland
Notes forming part of the Financial Statements
Year Ended 31 December 2023

14 Collections for Third Parties

	2023	2022
	£	£
Ukraine Appeal	0	1,796
Fairtrade	0	65
Christian Aid	441	0
Collection for Minister	660	0
Flower Fund	115	0
	<u>1,216</u>	<u>1,861</u>
	<u><u>1,216</u></u>	<u><u>1,861</u></u>

Campsie Parish Church of Scotland

Appendix

Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2023 £	2022 £
Capital Account		
Credit Balances at 31 December at cost	9,467	9,467
Market Value of Balances at 31 December	<u>9,467</u> =====	<u>9,467</u> =====
 Consolidated Fabric Fund Revenue Account	 587 =====	 242 =====

Campsie Parish Church of Scotland

Budget for the year to 31 December 2024

	£	£
INCOME		
Plate, FWO and direct gifting	40,000	
Gift aid	9,000	
Congregational organisations	0	
Donations	300	
Regular fundraising	1,800	
Weddings & funerals	0	
Investment & deposits	1,400	
Hall rent	100	
TOTAL		52,600
EXPENDITURE		
Giving to Grow	18,950	
Presbytery dues	2,700	
Minister travel	960	
Minister telephone	0	
Pulpit supply	2,600	
Church organist	0	
Church cleaner/officer	8,500	
Minister incidental expenses	100	
Manse council tax	0	
Donations	1,000	
Consumables	200	
Office costs – telephone, broadband etc	1,800	
Kitchen provisioning	200	
Church utilities	2,500	
Church insurance	2,100	
Fabric – Church	2,000	
Fabric – Manse	0	
TOTAL		43,610
Surplus/(Deficit)		8,990

