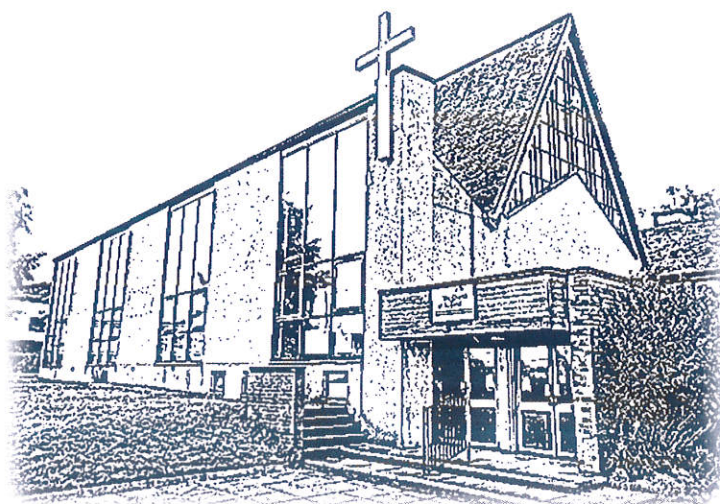


The Church of Scotland

Moncreiff Parish Church



Annual Accounts and Trustees Report Year Ended 31 December 2022

**East Kilbride Moncreiff Parish Church of Scotland
Congregation No.: 171105
Scottish Charities No.: SC016751**

Moncreiff Parish Church
Trustees' Report
Year Ended 31 December 2022

The Trustees present the annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

Structure, Governance and Management

The congregation is a registered charity, number SC016751 and is administered in accordance with the terms of the Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The Kirk Session and Congregational Board voted in February 2022 to move to the Unitary Constitution. At the Stated Annual Meeting of the Congregation in March 2022, with due notice and advance information given the congregation voted to adopt the Unitary Constitution with no objections raised.

Members of the Kirk Session are the charity trustees. The Kirk Session members are ruling elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Fabric (Property) Committee and the Coordinating Group which comprises the Minister, Session Clerk, Depute Session Clerk, the Mission and Resources Convener, Fabric Convenor, MDF Funding Co-ordinator and Church Treasurer. The Fund-Raising Committee is an important cog in the wheel of finance in Moncreiff, their various events contributing, not only to the finance, but to the fellowship in our church. Other groups include Worship Group and Pastoral Care Group. The Kirk Session is moderated by the Minister.

The Kirk Session is responsible for the affairs of the church and meets January, March, May, August, September, and November during the year but also as required. The Kirk Session continues to exercise pastoral care by a system of Team Eldership.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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. Moncreiff fulfils this role in the parish of Calderwood in East Kilbride.

Achievements and Performance

It has been a busy year at Moncreiff after a quiet start in January as the pandemic still held its grip but gradually life returned to something more akin to life pre-pandemic. We re-opened the Church cautiously, keeping some social distancing practices and hand gel stations available but it didn't feel long before we were up and running again. The building is a popular community resource providing hall space to many organisations both within and outwith the Church, as well as for one-off events and meetings. Masks at worship and around the building were required and this did impact on singing for the first part of the year.

The membership of Moncreiff at 31 December 2022 was 489, down 10 since the same date last year. The change in numbers is partly the result of the deaths of 15 members but we also welcomed 8 new members through transference of the Kirk Session. We also have 18 adherents. Over 2022 worship services continued in the building, on-line and on the telephone. This has now been supplemented with a podcast which shares our Sunday reflections with scripture readings. Our online/phone line worship has supported a small number those who have wanted to shield, our housebound and those who were unable to attend for other reasons including those who have moved away or simply found a home from home with us. Our monthly Prayer Letter has changed editors but remains available in print and on our social media.

The congregation that gathers is multi-generational and includes those who have been members for over 60 years and those who have joined us much more recently. The worship is contemporary with a mix of traditional elements, is warm and welcoming and encourages development of faith. We have provided a significant number of families with bereavement support and funeral services, along with our annual Memorial Service 'Lament and Hope' which was attended by around 60 people, with some watching a later recorded version online. We held three baptisms in the Spring of the year and 4 weddings through Summer and Autumn. Holy Communion was celebrated several times through the year including in Holy Week and just before Christmas, with all age participation. It was also a privilege to be able to host Home Communion and several housebound members received Communion in their own homes through the Summer and Autumn. Like many churches and faith communities we held Ukraine in our prayers and kept a focus on them visually and supporting local churches in their practical aid. We were the host for World Day of Prayer at the end of March which welcomed worshippers from local churches, where the focus was on England, Wales and Northern Ireland.

Youth activities encompass the Boys Brigade (incorporating Anchor Boys, Junior and Senior sections), Girls Brigade (incorporating Explorers, Junior and Brigader sections), and Girl Guides (incorporating Rainbow and Brownie groups). The Girl's Brigade officially welcomed Rev Sarah as their Chaplain and she attended their Sleepover (though slipped away before bedtime!), and they took part the next morning in worship! The Boys Brigade had a fantastic presentation night in the Church sharing the success stories of a number of the boys, and making a donation to Moncreiff Church of £100. And just before Christmas they hosted a successful coffee morning in the Sanctuary. Both Brigades continue to support the wider work of the Church and Moncreiff looks forward to working more closely with them in 2023. Thank you also to the 1st Moncreiff Rainbows and 6th EK Brownies for their donations of £250 each to church funds.

Fundraising Group Report

In 2022 the fundraising group had a successful year. From the Sunday teas and the book table we raised a total of £2,661.93 throughout the year. We contributed £400.00 to the ceilidh held in the autumn and paid for the vertical blinds for the Session and the Park rooms at a cost of £220.00.

Our main event was that The Glasgow Phoenix Choir returned after two years away and performed at the Church in December and from this event we raised £797.00 after expenses. It was fantastic to welcome them back and it was great night, although we were unable to provide the level of interval refreshments to the audience as we have previously. At the end of 2022, the Fundraising Group are giving the church £1500.00. Thank you to all for their hard work and contributions over the last year. In 2023 we hope to

Achievements and Performance (cont.)

include other fundraising events, but we recognise the challenges ahead. And we are grateful for all donations and support from the congregation and the community.

Moncreiff Development Project.

The Moncreiff Development Project is seeking to further develop our community outreach by making our buildings much more accessible, welcoming, flexible, energy efficient and sustainable. Moncreiff Parish Church plays a significant part in the lives of local people, and we recognise improvements are needed to support our users in the future including:

- Creating an attractive and welcoming reception space
- Providing a community coffee hub as a meeting place for all ages
- Ensuring our entrance and internal facilities are accessible by all.

In early 2022 we were very aware of the fact our funding from the Scottish Government Climate Change Fund would end. As we still had the large windows to change in the Sanctuary, we were able to work with suppliers to source the windows and complete the front window (with triangle and pyramid shaped panes) using the final £50,000 of funding. The clear glass is much more welcoming, and the Sanctuary space is warmer and easier to heat. Due to a minor accident during the fitting of the front window the carpet was damaged and has now also been replaced.

David Kennedy, our Energy Efficiency Officer finished on 31st March 2022 when the funding ceased. He helped more than forty households in fuel poverty. Credits and grants from the Energy Saving Trust Scotland and homeheatingadvice.scot, as well as dealing with suppliers has made a huge difference in many lives. And he did a lot of work around debt issues, saving costs in the home, recycling, and support, as well as talks to groups.

Faithbuilders 2022

Our young people are a vital part of our church family and although our numbers dropped during 2022, we are seeing new families so there are about 21 children in total. Due to the many commitments of families, we know that some families are struggling with Sunday attendance but do continue to support the wider work of the Church. Children and young people are encouraged to participate fully in the Church so will take part in services, indeed led one of the Holy Week Services, took the Nativity Service, and at least nine children receive Holy Communion (personal choice). Appreciation Sunday just before the beginning of the summer holidays is a lovely opportunity to give them small gifts and enjoy sharing their learning with the wider congregation. They helped build our prayer wall, design posters for our windows and decorate the Church for Christmas. Any opportunity to get involved and they are there. And we benefitted from support from the Boys Brigade with Kieran giving of his time to help with Faithbuilders.

Our children and young folk enjoy the catering side of church life. It was joyous to bring back the Easter Brunch after the pandemic and they worked hard serving all who came, whilst raising £150 for the East Kilbride Community Foodbank. The Jubilee Tea was an incredible event where all the guests were fed more cake than they could possibly want, and the feedback was very positive about the brilliant attitudes of the children and young people who worked so hard. Indeed, it was the talk of the Church for some time afterwards and raised £200 for church funds. Faithbuilders also hosted the Gift Service where very generous donations were made for The Salvation Army and the East Kilbride Community Foodbank. A well-deserved Christmas party took place finally this year after being cancelled the past two years due to the pandemic. Games, crafts, food and of course, a visit from Santa helped to round off a great year.

The hope is to develop the Creche as there are a growing number of very young children and develop further the Faithbuilders programme. There has been a couple of attempts to shape support for our teenagers but due to commitments in their lives that has proven challenging. Hopefully, in 2023 we will find a way to develop their faith and provide age-appropriate support and learning. And as some of our

Achievements and Performance (cont.)

traditions are re-introduced or modernised, children and young people will further their involvement in worship, and we hope to include them more in decision making as well.

CAP: Christians Against Poverty

CAP Debt Service:

Moncreiff is one of six partner churches funding CAP East Kilbride Debt Centre. The debt centre covers East Kilbride, Cambuslang and Hamilton. One of our members is a volunteer Debt Coach and has been busy over the course of the year meeting debt clients in their homes on a minimum of three visits to help and support them find their way out of unmanageable debt. Three members have acted as Befrienders going along with the Debt Coach on visits. It's been sad to see an increasing number of clients needing emergency help from CAP, including power top ups and emergency food shops. The partner church funding pays for training and monitoring of the Debt Coaches along with the expertise of specialist debt advisers at head office in Bradford.

CAP Money Courses: Our church is partnered with CAP to provide money courses for primary & secondary school pupils, students and adults. It's been a busy year for CAP Money Courses. Moncreiff's Money Coach delivered six sessions of the Youth Course at Castlemilk High School in February and a further ten sessions at St Andrew's and St Bride's High School during October and November. Plans are being made to visit Calderglen High School in 2023. There was an adult course held over three Saturdays in November and this was well attended by both members of Moncreiff and the local community. We're delighted that two course delegates attended our Lament & Hope service. We were excited at the end of November, beginning of December, to run a pilot of the redesigned Money Course which is due to launch mid 2023.

CAP Sunday: Our Debt Coach told us about the work of CAP, including the story of a client's journey, during our CAP Sunday service on 23rd October. The theme was Lament to Hope. The new Debt Centre Manager introduced himself to the congregation during worship on 6th November.

The Guild

Moncreiff Guild has had a very good year. Meeting Tuesday afternoons has resulted in a rise in membership, and we now have 60 members on our roll with a weekly attendance of 45-50. A few of our members are from other churches or with no church connection.

We held monthly 'Tea and Blether' sessions over the summer and the attendance was very good, which hopefully we can repeat this next summer. These were just opportunities to gather and were open to all with great attendance from Guild members and others.

Our speakers have been excellent over the year, and we held a successful Afternoon Tea on a Saturday. We are supporting two Guild projects by holding a Bring and Buy sale, collecting money in Smarties tubes over the summer and one member making tablet and selling jewellery. We donated £100 to the Pakistan emergency appeal and £500 to Moncreiff Church. Our members seem to enjoy coming to our meetings and willingly help with serving tea and clearing the hall at the end of the afternoon. A visit to the Glasgow synagogue was very interesting, along with an Afternoon Tea locally. A visit to the Panto and Christmas meal ends our successful session. We return in January 2023 and look forward to another busy year.

Fairtrade Group

In April we hosted a Fairtrade coffee afternoon as part of the East Kilbride Fairtrade Group and awarded prizes to young people who took part in the poster competition. It was well attended by parents and supporters. A prime time for the Fairtrade stall is Christmas and members bought £450 of fairly traded goods over two Sundays. The smaller stall returned as well in the Autumn after worship on the occasional Sunday.

Achievements and Performance (cont.)

ABC of Discipleship (Study Group)

In late Spring we were finally able to host the ABC of Discipleship and with a small group of people we explored themes of acceptance, belonging, commitment and discipleship. It is intended to try and find regular study sessions and develop faith of all ages in the church.

Worship Development

Something that we do want to take seriously at Moncreiff is developing the faith and confidence of all in the Church. For some people this includes opportunities to share in public worship. We already had a thriving Readers rota with participants both in the Church and for the online community. To this we added Prayers for Others (Supplication) and new voices were added. The Worship Group helped shape the series on Old Testament Characters. And our Presbytery accredited worship leaders went from just Niall to include Lynne and Heather. Mairi, our Music Development Leader continues to expand our music repertoire and develop the confidence of singers who met up midweek to learn songs. She has also encouraged instrumental participation. The intention is to continue to develop worship as an all-age participative service.

School Chaplaincy

Over 2022 the Minister developed links with the local schools in the parish and by the end of 2022 was recognised as the Chaplain for Hunter Primary School, Glenburn Primary School and Maxwellton Primary School, and designated S3 Chaplain at Calderglen High School. This entailed attending Nativities, school fayres, working with classes and leading assemblies. For Calderglen High School inservice day in November the Chaplains (via their congregations) provided the cakes for the staff. It was a great way to support the school and build relationships.

Community Links

Where possible Moncreiff support the community either directly or getting involved with other churches and agencies. We attend the Inclusion Event run by local community police who were trying to improve relations between immigrants and refugees locally housed and the wider community. It was an excellent event. We also support the East Kilbride Community Foodbank that is run out of Calderwood Baptist Church, and provide support whenever the opportunity arises. In our Highlights section you can read about The Kettle's On.

Previously Moncreiff held a regular service at Forefaulds Care Home and it was a joy to be able to restart those monthly services in late 2022. A significant number of the residents attended the services which was very encouraging for the team and showed the importance of worship to residents. We are grateful to all the staff who help facilitate the services.

Wider Church of Scotland work

The Minister is Convener of the Mission and Care Team which has included work outside the usual presbytery meetings. It was also her turn to attend the General Assembly of the Church of Scotland which she did in person. She is also a member of the Assembly Business Committee from May 2022. It is a necessary part of ministry to participate in Presbytery and national work.

The Minister is also trained to mentor Candidates for Ministry and 2022 saw Moncreiff welcome their first student under Sarah. Mrs Jillian Storrie was with Moncreiff over the summer weeks and was warmly welcomed and encouraged by the congregation. She had a great time at Moncreiff and was sad to leave us. She was able to participate and lead worship, weddings and funerals as well as support the wider work of the Church with the ABC of Discipleship (see Highlights), the tea and blether (the Guild), and the open weekend (see Highlights). The Church look forward to welcoming more students in the future (hopefully).

Highlights of 2022

After the challenging two years of the pandemic where the Church building was closed for a significant period, then open but with severe restrictions and then more open but again closed temporarily at the end of 2021/early 2022, thankfully the rest of 2022 has gone somewhat more smoothly. It was a strong desire of the congregation to have some kind of party, to celebrate new life and new beginnings. We had already mourned and held events to mark the tragedies and hardships, and although healing is still a work in progress, there was much to celebrate. A new minister to be formally welcomed, significant upgrades to the building that the congregation had contributed to as well as grants, and a growing hope for normalcy were just some of the things worth marking. We also made the decision to move to the Unitary Constitution and this means that we operate with just a Kirk Session, and we took time to share with the congregation over previous weeks what the change meant. The vote was overwhelmingly in favour, and no one objected. Many of our highlights are in the previous section as well but here are some special events and new starts.

Welcome Party – June

It was an all-age event, with games for the young folk, plenty dancing and the minister and family were welcomed with a great speech from the Faithbuilders, her marathon hoodie, and a generous gift from the congregation. And the Kilbride Hike the next day benefitted from a lot of leftover pakoras. We were grateful to Strachans the Butchers for providing the catering and Allan Kay for music and DJ skills.

Open Weekend

Through the summer weeks we worked towards our open weekend. On Friday 26th August we held a welcome party and ceilidh in the Sanctuary. To keep costs as low as possible (it was a free event) we received donations from those who could and people brought their own snacks and drink, with tea and coffee provided. This meant the only overhead was the Ceilidh Band – and they ‘Jiggered’ – were well worth it.

The Saturday saw the Church and Halls open in the afternoon with demos from the groups such as Aileen’s Yoga, the TKD children, activities in the Sanctuary, music from Mairi and the Choir, refreshments, and information from many of our organisations including CAP, Girls and Boys Brigade, and others. We even had photos which took many on a trip down memory lane. And on Sunday we held a Back to Church service and took the opportunity to share why we stand or sit, what different elements of worship mean and made sure to welcome everyone and anyone. It was a busy weekend, but it was well worth all the hard work.

Marathon Fundraiser

The Minister decided that one way to raise funds for Moncreiff would be to run her first marathon at Loch Ness in October 2022. It was quite the event and a lot of hard work. However, with Stuart her husband as support, they raised over £2100 plus Gift Aid on some of it and completed the full marathon hand in hand at 4 hours, 48 minutes. They plan to run York Marathon in 2023 to see if they can improve their time (and it is flat!).

East Kilbride Sea Cadets

In 2022 the Minister was invited to the East Kilbride Sea Cadets to explore whether she might like to be their Chaplain. Never one to resist a challenge, Sarah attended their presentation night before the summer holidays, took a night with Jillian (student minister) with the Junior Cadets, and returned in the Autumn to learn more and commit to the role. In 2023 she will attend Chaplaincy Training in Portsmouth and get her uniform.

Highlights of 2022 (cont)

Spotlight Theatre Club

A brand-new venture for Moncreiff although the team leading it are no strangers to the work. With the full support of the Kirk Session this club is free to all and therefore no one needs to be excluded. The Spotlight Theatre Club held its first Christmas Concert, *Not Such a Silent Night*, on stage in the John Callaghan Hall on Sunday evening 27th November 2022. Having secured the requisite annual performance licence, 9 adults and 5 teenagers who formed the cast were quite overwhelmed by the level of support from the congregation, with around 110 people attending the event. The evening raised £575 for the Moncreiff Development Fund and provided a lovely evening of praise and fellowship to commence our Advent season. Rehearsals are underway for our spring concert, *Beyond Broadway*, which will see our cast perform songs from musical theatre shows, old and new.

The Kettle's On

Over the latter part of 2022 we worked with others in the community including the East Kilbride Citizen's Advice Bureau, Healthy and Active, VASLAN and other churches to develop a 'warm space' network across the town. Recognising the challenges of the cost-of-living crisis these agencies, charities and churches wanted to provide resources to those in need. Moncreiff Church now open on Thursdays from 9am-1pm with 'The Kettle's On'. It is a warm drop in space where anyone can come and simply chat, play board games, charge gadgets, get advice and signposted to other agencies, or to the Chill Out Club that meet in Moncreiff, where appropriate, and enjoy tea, coffee, toast, biscuits and from 12noon homemade soup (or tinned tomato soup). We secured funding to help with running costs as it is free for all. We also have a hot box with blankets and new hot water bottles available to anyone who needs them. We hope to develop this work further in 2023 with skills events and more.

Future Plans

Presbytery Mission Planning is ongoing and will impact on the future of Moncreiff as we work with local congregations to reshape the Church in our area. In January 2023 it was determined that we would work with the West Church and Stewartfield Church and by the end of March 2023 a mission shaped vision would be drawn up. Although the plan will take time to come to fruition, it is anticipated that closer working together will happen over the course of 2023 and beyond.

It is still the vision of Moncreiff Church to complete its building project so that the space is accessible to all, and is able to provide community links and support. The Kettle's On will be a focal point for community support and we are looking forward to working with Connected East Kilbride, VASLAN and Healthy and Active on the Social Prescribing Project that will be trialled in Calderwood (our parish) in 2023.

Developing worship and discipleship is a key element of growing faith and witness, and it is hoped to offer a variety of learning opportunities including a monthly book club, regular study series and coffee shop blethers. An exciting new alternative worship monthly event is our 'Salt and Sweet Sessions' where we will explore negative and positive emotions. Still in development stages, the hope is to provide opportunities to explore sorrow and joy, anger and action, lament and hope, and so on. Often in Church we focus on all being well yet we all struggle with fear, anxiety, anger at injustice, sorrow and there is scope in faith to journey with and through these emotions.

Financial Review

We have returned a deficit in 2022 of £5,052. In the main this reflects the general financial climate of increasing costs of supplies and services and energy costs.

The main factors contributing to our closing financial position in 2022 compared to the previous year include :

- A fall in our weekly offerings of £ 16,787 or 18% since 2021
- An increase in our staff costs relating to the employment of our Music Development Leader
- A significant increase in our gas and electricity costs of £2,700 or 40%
- An increase in our fabric maintenance costs, including replacement carpeting to the Sanctuary, church cleaning costs and much needed improvements to the Church's car park and the manse's garden fencing.

On a more positive note, there has been a significant increase in the rental of our Church halls, with total income of £ 18,830 in 2022 compared to just over £6,500 in the previous year. As well as a welcomed increase to our revenues, the increase in the number of people visiting our Church after the pandemic closures, adds to the vibrancy of Moncreiff and the important role that it plays in our community.

We are pleased to report that despite our financial pressures, Moncreiff Parish Church continued to pay its full allocation of Ministries and Missions Contributions. This amounted to £69,461 and was paid by regular monthly standing orders.

2023 is looking to be another challenging year financially and a period of continuing uncertainty. However, we remain positive and have initial plans in place to support our future budgets. We have, as ever, benefitted greatly from the generous donations and offerings from the members of our congregation. These have been a vital part of our funding in 2022 and are always very gratefully received.

Stewardship

As required by the Church of Scotland we held a Stewardship month through October starting with our Harvest service on the 9th with our gifts going to the East Kilbride Foodbank. Our Stewardship month theme was looking at sharing or perhaps what we are willing to part with. Four challenges were set.

1. Only buy what you need and buy nothing new, only buying from charity shops. Every time you resist make a donation or if you do buy make a donation as penance to the Foodbank.
2. Take the family budget for food and cut it by a quarter or a half, and spend the budget left.
3. Choose ten items (excluding uniform, underwear and nightwear) and for the month don't wear anything else.
4. Pay it forward for commit random acts of kindness every day.

The Minister was challenged to do them all, but most people choose one or two from the list. Conversations over the month with various members of all ages showed a positive uptake and some really felt the challenge of it. We know that we live in a world of convenience and thinking about what we have and what we buy, as well as actively looking for opportunities to help others really impacted on a number of our congregation.

We also held our Christians Against Poverty Sunday service and considered God's extraordinary grace, and generosity, as well as extraordinary journeys, witness, faith, lengths and blessings, with each week contributing to the theme of Stewardship.

Investment Policy and Performance

Funds were invested during 2022 in the Church of Scotland Investors Trust Deposit Fund. The total held in the Deposit Fund at 31 December 2022 was £104,000 (2021, £80,000). Investment interest of £652 (2021 £117) was received during 2022.

Risk Management

The principal risks facing the Church continue to include reducing attendance levels, an ageing congregation, financial pressures and potential reductions in future levels of income. Actions have been agreed to mitigate these risks and progress against these are regularly reviewed. Such actions include the regular monitoring of financial budgets, the consideration of cost saving measures and the ongoing awareness of church attendance levels and initiatives for increasing congregational numbers.

Reserves

At the end of the year, the Church held total funds amounting to £161,592 (£148,720 in 2021) of which £105,643 was restricted (£86,670 in 2021) and £55,949 unrestricted (£62,050 in 2021).

Restricted funds

The church holds a number of restricted funds which have been set up to be used for specific purposes. We hold a fabric fund to pay for miscellaneous repairs to the church. There was a small donation to this fund during the year, increasing the closing balance from £1,524 in 2021 to £1,538 at the end of 2022.

A Kirk Session Fund is set aside to allow the Kirk Session a minimal level of expenditure without impinging on the authority of the Congregational Board. There were no movements on this fund during 2022 and the balance remained unchanged at £693.

The church received very generous legacies during the year totalling £6,000 from the families of two former members of Moncreiff. We now hold legacy funding of £7,000. This has been earmarked in line with the purpose of the legacies to help fund future spending on the welfare of women and children and we aim to distribute this during 2023.

During the year the church continued to receive grant funding from the Climate Challenge Fund (CCF) of £60,108. The period of the CCF scheme finished at the end of March 2022, by which point we had fully utilised the total grant award of £ 161,618 on improving the Church's energy efficiency through projects such as replacement windows and doors, new boilers and electrical systems and lighting.

The year end balance on the restricted Moncreiff Development Fund was £95,678 (£82,147 in 2021). Due mainly to the ongoing discussions around Presbytery Mission Planning , there has been limited activity around our Moncreiff Development Project, with only £2,970 being used to pay for architect fees. However there is still a clear commitment to our project's vision, with over £16,500 being added to the fund balance from donations from the congregation and fund raising events, and it is our aim in 2023 to reignite our development project's ambitious plans.

Unrestricted funds

Unrestricted funds are held to meet the day to day running costs of the church and at the end of the year these amounted to £55,949. 62,050. Of this, £9,098 was held as designated funds relating to the balances held by Church Organisations and £3,638 earmarked for future repairs and renewals of Church property.

The unallocated balance on the General Fund was £43,213. While this has reduced from the corresponding balance of £49,358 at the end of 2021, our unrestricted funds are still in a relatively healthy financial position. Our General Fund balance continues to comply with our agreed reserves policy and exceeds our minimum target of three months gross expenditure (approximately £33,000). This will provide a much-welcomed cushion to support our future spending in what are likely to be very financially challenging times.

Reference and Administrative Information

Trustees

During the year and to the date of the signing of these accounts the Minister, the Rev Mrs Sarah L Ross, served as a Trustee. In addition, the following have served as ruling elders on the Kirk Session:

Brenda McCrae	Edward Shepherd (died 8/8/2022)	Margaret Prow
Leslie Fielding	Sheila Peberdy	Irene Hudson
Ellen Fox (inactive during 2022)	Andrew Gray	Albert Waddell
Malcolm McIntyre	Marion Roy	Jean Kerr
Malcolm McKinnon	Morag Hanna	Fiona McLean (inactive during 2022)
May Robertson (inactive during 2022)	Ann McKinnon	Marion McInally (res: Feb 22)
Ian Martin	Duncan Chisholm (inactive during 2022)	Linda Martin
Elizabeth A Craig	Lisa McKenna	Duncan Jenkins
Margaret McMillan (died 6/2022)	Margaret Baird	Anne McIntyre
Suzanne Bennie	Margaret Jenkins	John Thomson
John McAlpine	Jean Ann McCaig	Ian Bremner
Karen Moran	Fiona Docherty	Niall Whyte
Ewen McKinnon	Alison McKinnon	Christine Catlin (res: Feb 22)

During the period (Jan -March 2022) the following members of the congregation served on the Congregational Board:

Morag McDougall	Heather Neilson	Susan Gray
Heather Davies	Dorothy Gillespie	Chris McKenzie
Fiona Lamont	John Lamont	Elaine Barrowman
	Eleanor Hamilton	

Principal office bearers

Minister:	Rev Mrs Sarah L Ross
Session Clerk:	Mrs Brenda McCrae
Depute Session Clerk	Mr Niall Whyte
Clerk to Congregational Board:	Mr Andrew Gray
Church Treasurer:	Mrs Elaine Barrowman

Principal Office: Moncreiff Parish Church, Calderwood Centre, Calderwood, East Kilbride, G74 3JJ

Charity Number: SC016751

Independent Examiner:

Stuart Ogston BA CA, of Nelson Gilmour Smith, Chartered Accountants, 33 Kitch Street, East Kilbride G74 4JW.

Bankers

Virgin Money, 2 Princes Square, East Kilbride Shopping Centre, East Kilbride, G74 1LJ.

Trustees' Responsibilities in Relation to the Financial Statements

Statement of Trustees' Responsibilities

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Mrs Brenda McCrae
Session Clerk

26 March 2023

**Moncreiff Parish Church
Report of the Independent Examiner
Year Ended 31 December 2022**

I report on the accounts of East Kilbride Moncreiff Parish Church of Scotland for the year ended 31 December 2022 which are set out on pages 14-21.

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 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 (Scotland) Regulation 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 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 8 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.



Stuart Ogston BA CA
Partner
Nelson Gilmour Smith
Chartered Accountants
33 Kittoch Street
East Kilbride
G74 4JW

28 March 2023

Moncreiff Parish Church
Statement of Financial Activities
Year Ended 31 December 2022

	<u>Note</u>	<u>Unrestricted Funds 2022</u> £	<u>Restricted Funds 2022</u> £	<u>Total 2022</u> £	<u>Unrestricted Funds 2021</u> £	<u>Restricted Funds 2021</u> £	<u>Total 2021</u> £
Income and endowments from:							
Donations and legacies	1	104806	19641	124447	105868	26429	132297
Charitable activities	2	4867	2222	7089	3560	10061	13621
Other trading activities	3	18830	0	18830	6531	0	6531
Investments	4	0	652	652	0	117	117
Other Income	5	0	60842	60842	3767	84913	88680
Total Income		128503	83357	211860	119726	121520	241246
Expenditure on:							
Raising funds		0	0	0	0	-	0
Charitable activities	6	133555	65433	198988	110050	141807	251857
Total expenditure		133555	65433	198988	110050	141807	251857
Net income/(expenditure)		(5052)	17924	12872	9676	(20287)	(10611)
Transfers between funds		(1049)	1049	0	0		
Net movement in funds		(6101)	18973	12872	9676	(20287)	(10611)
Reconciliation of funds:							
Total funds brought forward		62050	86670	148720	52374	106957	159331
Total funds carried forward		55949	105643	161592	62050	86670	148720

Moncreiff Parish Church
Balance Sheet at 31 December 2022

	<u>Note</u>	<u>Total</u> <u>Funds</u> <u>2022</u>	<u>Total</u> <u>Funds</u> <u>2021</u>
		£	£
Current Assets			
Debtors	9	7764	7193
Bank and Cash	10	<u>159401</u>	<u>143726</u>
Total Current Assets		<u>167165</u>	<u>150919</u>
Liabilities			
Creditors falling due within one year	11	5573	2199
Net Current Assets		<u>161592</u>	<u>148720</u>
Net Assets	12	<u>161592</u>	<u>148720</u>
The funds of the charity:			
Restricted income funds	13	105643	86670
Unrestricted income funds		55949	62050
Total charity funds		<u>161592</u>	<u>148720</u>

The accounts were approved by the trustees on 26 March 2023 and signed on their behalf by :

Brenda McCrae

Mrs Brenda McCrae
Session Clerk

26 March 2023

Elaine Barrowman

Mrs Elaine Barrowman BA CPFA
Church Treasurer

Moncreiff Parish Church
Year Ended 31 December 2022

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources and resources expended

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. Expenditure is recognised on the accruals basis as the liability is incurred.

Taxation

Moncreiff Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Moncreiff Parish Church
Notes forming part of the financial statements
For the year ended 31 December 2022

	<u>Unrestricted Funds 2022</u>	<u>Restricted Funds 2022</u>	<u>Total 2022</u>	<u>Unrestricted Funds 2021</u>	<u>Restricted Funds 2021</u>	<u>Total 2021</u>
	£	£	£			£
1 Donations and legacies						
Offerings	91663	18162	109825	90614	22326	112940
Tax recovered on Gift Aid	13139	1477	14616	13649	4103	17752
National Giving Day	0	0	0	1605	0	1605
	<u>104802</u>	<u>19639</u>	<u>124441</u>	<u>105868</u>	<u>26429</u>	<u>132297</u>
2 Income from charitable activities						
Coffee mornings, concerts etc.	<u>4867</u>	<u>2221</u>	<u>7088</u>	<u>3560</u>	<u>10061</u>	<u>13621</u>
3 Income from trading activities						
Rent received for use of Church premises	18830	0	18830	6531	0	6531
4 Investment Income						
Interest	0	<u>652</u>	652		117	117
5. Other Income	0	60841	60841	3767	84913	88680
Total Other Income in 2022 related to grants received and allocated to Restricted Funds. (2021: Total other income of £84,913 related to grants received and allocated to Restricted Funds. Unrestricted Other income of £3,767 was made up from grants of £1,900 and job retention scheme income of £1,867)						
Total	<u>128499</u>	<u>83353</u>	<u>211852</u>	<u>119726</u>	<u>121520</u>	<u>241246</u>

Moncreiff Parish Church
Notes forming part of the financial statements
For the year ended 31 December 2022

	<u>Unrestricted</u> <u>Funds 2022</u> £	<u>Restricted</u> <u>Funds 2022</u> £	<u>Total</u> <u>2022</u> £	<u>Unrestricted</u> <u>Funds 2021</u> £	<u>Restricted</u> <u>Funds</u> <u>2021</u> £	<u>Total</u> <u>2021</u> £
Expenditure on						
Charitable Activities:	69461		69461	62103	0	62103
6 Ministries and Mission allocation						
Presbytery Dues	2739		2739	1045		1045
Ministers expenses	1765		1765	2095	-	2095
Other salary costs	19771	7053	26824	14329		143294
Fabric Reprs & Maintenance	10893		10893	4891		891
Council Tax	2686		2686	3163	-	3163
Other Building Costs	12459		12459	12219		12219
Church Office expenses	1217		1217	838		838
Organ & Music	1098		1098	1998		1998
Other expenses ¹	11458	168	11626	7369	50	7419
Major fabric expenses		58211	58211	0	141757	141757
	<u>133547</u>	<u>65432</u>	<u>198979</u>	<u>110050</u>	<u>141807</u>	<u>251857</u>

7 Staff costs and numbers	<u>2022</u> £	<u>2021</u> £
Salaries and wages	22961	32690
Social security costs and pension	3863	9861
Total	26824	42551

The average number of employees during the year, calculated on the basis of a head count, was at 4 in 2022 (2021 ,4) analysed as follows:

Administration 2 (2021, 2), Music 1 (2021, 1) and Premises maintenance 1 (2021,1)

No employee had employee benefits in excess of £50,000 (2021 no employees)

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 the years of service. For the year under review the minimum stipend was £28,700 and the maximum stipend (in the 5th and subsequent years of service) was £35,269. The 2023 Ministry and Mission contribution will be paid by monthly standing order.

¹ Other expenses of £ 7369 in 2021 includes £ 368 paid to Tearfund

Moncreiff Parish Church
Notes forming part of the financial statements (cont.)
For the year ended 31 December 2022

8 Trustee remuneration and related party transactions

No trustee received remuneration during the year. No trustee, apart from the Minister received any reimbursement of expenses in 2022. The Minister received £ 2,095 in respect of expenses and £3,163 in respect of Council Tax payments for the Manse. 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.

During the year a total of £ 43,650 (£45000 2021) was donated to the congregation by trustees.

9 Debtors	<u>2022</u>	<u>2021</u>
	£	£
Gift Aid Tax Refund Due	3623	4355
Other	4141	2838
	<hr/> 7764	<hr/> 7193
10 Cash & Bank	<u>2022</u>	<u>2021</u>
	£	£
Church (Current Account)	46256	57119
Organisation accounts	9098	6573
Cash	47	34
Church of Scotland Investors Trust Deposit Fund	104000	80000
	<hr/> 159401	<hr/> 143726
11 Creditors	<u>2022</u>	<u>2021</u>
	£	£
Accruals	<hr/> 5573	2199

Moncreiff Parish Church
Notes forming part of the financial statements (cont.)
For the year ended 31 December 2022

12 **Analysis of Net Assets Among Funds**

	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	53670	9098	104397	167165
Current Liabilities	5573	0	0	5573
Net Assets at 31 Dec 2022	<u>48097</u>	<u>9098</u>	<u>104397</u>	<u>161592</u>

13 **Movement in Funds**

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
	£	£	£	£	£
Restricted Funds					
Fabric Fund	1524	14	0	0	1538
Kirk Session Fund	693	0	50	0	693
Moncreiff Dev Fund	82147	16501	2970	0	95678
Climate Challenge	1306	60108	62463	1049	0
Womens and Childrens Welfare	1000	6000	0	0	7000
Warm Spaces	0	734	0	0	734
	<u>86670</u>	<u>83357</u>	<u>65433</u>	<u>1049</u>	<u>105643</u>
Unrestricted Funds					
General Fund	49358	119489	124585	(1049)	43213
Designated Funds:					
Repairs and Renewals Fund	6119	0	2481	0	3638
Organisations:					
Spotlight Theatre Group	0	1063	789		274
Coffee Morning	60	0	0		60
Third World Group	4	493	0		497
The Guild	1158	2924	2583		1499
Fund Raising Group	833	2642	1327		2148
Young Church	583	500	149		934
Caring Group	1722	0	0		1722
Flower Fund	2213	1392	1641		1964
	<u>6573</u>	<u>9014</u>	<u>6489</u>		<u>9098</u>
Total Unrestricted Funds	62050	128503	133555	(1049)	55949
Total Funds	<u>148720</u>	<u>211860</u>	<u>198988</u>	<u>0</u>	<u>161592</u>

Moncreiff Parish Church
Notes forming part of the financial statements
For the year ended 31 December 2022

Purpose of Restricted Funds

Fabric Fund	The Trustees have set aside funds for the maintenance of Church property.
Kirk Session Fund	This fund is set aside for the use of elders and is funded by donations.
Moncreiff Development Fund	This fund is for the financing of the costs of the planned new build project
Climate Challenge Fund	This fund records all income and expenditure related to the climate challenge fund grant which is provided to improve energy efficiency and reduce CO2 emissions of our church buildings and buildings in the wider community.
Women and Young Children's Fund	This fund is held to finance future expenditure by the church on the general wellbeing of women and young children.
Warm Spaces	This fund is held to finance spending on the provision of warm spaces, hot drinks and other support within our Church halls

Purpose of Designated Funds

Organisation Funds:	These comprise balances held by organisations for their own use.
Repairs and Renewals Fund:	The trustees have set aside funds for the repair and renewal of Church property.

Purpose of Unrestricted Funds

General Fund:	This fund is held to cover the general running costs of Moncreiff Parish Church.
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15 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by the volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.