

Trustees' Annual Report
Year Ended 31 December 2022

Trustees' Annual Report
Year Ended 31 December 2022

The trustees present the annual report and accounts for the year ended 31 December 2022.

Reference and Administration Information
Charity Name : Campsie Parish Church of Scotland
Charity Registration Number : SC000835

The Church of Scotland
Contact Address : 110 Cowgate, Glasgow G6 1JN
Congregation Address : 110 Cowgate, Glasgow G6 1JN

Campsie Parish Church of Scotland

Trustees
Kirk Session :

Marjory Adam (until May 2022), Alister Boyle, Christine Boyle (until October 2022), Ian Cairns, Catriona Cameron, David Irvine, Sheila Jones, George Kelly, Susan Mitchell, Robert Neilson, Jardine Smith, Lynn Stirling, Jim Thomson, Margaret Tindall, Andrew Waite, Caroline Hunter

Congregational Accounts to 31st December 2022

Minister : Rev. Dr. Jane Dennison
Interim Moderator (Dec 2022) : Rev. Ian Taylor
Session Clerk : Susan Mitchell
Church Treasurer : Susan Mitchell

Congregation No. 160852

Scottish Charity No. SC000835

Bankers
Virgin Money
110 Cowgate
Kirkintilloch
Glasgow G6 1JN

Trustees' Annual Report Year Ended 31 December 2022

The trustees present the annual report and accounts for Campsie Parish Church of Scotland for the year ended 31 December 2022.

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 :

Marjory Adam, (until May 2022) Alister Boyle, Christine Boyle, (until October 2022) 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, Caroline Hunter, Andrew Waugh, Alice Wilson, Elspeth Wright, Jim Turnbull & Irene Turnbull.

Minister Rev. Dr. Jane Denniston
Interim Moderator (Dec. 2022) Rev. Ian Taylor
Session Clerk George Kelly
Church Treasurer 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 2022

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 2022

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. To this end the Church supports the wider community, not just the Church membership; Campsie Parish Church is a vital local resource.

Financial Review

The financial position of Campsie Parish Church is not currently satisfactory.

Free will offering and donations are lower than in previous years. Rising fuel costs are adding to monthly running costs.

A Gift Aid claim for the period 1 October 2020 to 31 March 2021 totalling £5,286 was received in February. A further claim for the period 1 April 2021 to 30 September 2022, in the sum of £16,425 has been submitted and is expected to be received in 2023 and is therefore not included in the receipts and payments account for the period to 31 December 2022.

The church acknowledges the kind donation of £200 from the Guild.

The church was damaged as the result of burst pipes in December 2022, but the cost of repairs, net of any excess, will be covered by our insurance. The Trustees do not anticipate any additional major expenditure during 2023 but as always recognise the need to budget for important repairs and updates to the church buildings.

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 £12,748 representing about two months expenditure. This represents a much smaller reserve than normal. Payment of outstanding Gift Aid claims will reflate cash funds to about 5 months reserve or approximately £29,173.

The church also holds £5,176 in the current account of a restricted fund for a specific purpose.

Trustees' Annual Report
Year Ended 31 December 2022

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 Ament 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 D Kelly

George Kelly, Treasurer and Secretary of the Church of Scotland, Glasgow, Scotland

Date 23.03.23

For the Trustees, I, the Treasurer, certify that the financial statements for the year ended 31 December 2022 are true and correct.

The financial statements for the year ended 31 December 2022 are true and correct, and the Trustees are responsible for the preparation and the accuracy of the financial statements.

The financial statements for the year ended 31 December 2022 are true and correct, and the Trustees are responsible for the preparation and the accuracy of the financial statements.

The financial statements for the year ended 31 December 2022 are true and correct, and the Trustees are responsible for the preparation and the accuracy of the financial statements.

enacted in 1994

notified to the relevant authorities

the relevant authorities

the relevant authorities

**Trustees' Annual Report
Year Ended 31 December 2022**

**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 2022 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 Gleneig Crescent, Kirkintilloch G66 2PG

Date : 27/3/23

Campsie Parish Church of Scotland Statement of Balances As at 31 December 2022

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
Bank & Deposit Balances		11874	6206	-	18080	17,015
Bank & Deposit balances brought forward						
Excess of receipts over payments for the year		874	(1,030)	-	(156)	1,065
Bank & Deposit balances carried forward	2	12,748	5,176	-	17,924	18,080
Investments at Market Value	11	-	-	63,045	63,045	70710
Other Assets	12	18,843	-	-	18,843	13,223
Liabilities		-	-	-	-	-

The Accounts were approved by the Kirk Session on :

Date: 23.03.23

For and on behalf of the Kirk Session :

George Kelly George Kelly, Session Clerk
Ian Taylor Ian Taylor, Interim Moderator
Susan Mitchell Susan Mitchell, Treasurer

Campsie Parish Church of Scotland
Notes forming part of the Accounts
Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2022	2022	2022	2022
3 Donations				
Offerings	44,384	-	-	44,384
Tax recovered on Gift Aid	5,286	-	-	5,286
Legacies	-	-	-	-
Contributions from	-	-	-	-
Congregational Organisations	-	-	-	-
National Giving Day	49,670	-	-	49,670
4 Activities for Generating Funds				
Regular Fundraising Events	2,286	-	-	2,286
Use of Premises	132	-	-	132
Other	2,418	-	-	2,418
5 Investment Income				
Deposit Interest	-	-	-	-
Bank Interest	629	-	-	629
Dividend Income (General Purpose)	591	-	-	591
Dividend Income (Oswald)	43	-	-	43
Dividend Income (Charitable Bequests)	47	-	-	47
Dividend Income (Charitable Purposes)	1,310	-	-	1,310
6 Other Charitable Activities				
Baptisms, Weddings and Funerals	-	-	-	-
Other	-	-	-	-
7 Other Incoming Resources				
Coronavirus Job Retention Scheme	-	-	-	-
CCAF Grant (Secondary Glazing)	407	-	-	407
Return of Fee - Path of Renewal	407	-	-	407

Campsie Parish Church of Scotland
Notes forming part of the Financial Statements
Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2022	2022	2022	2021
	£	£	£	£

8 Analysis of Payments

Costs of Generating Funds				
Ministries and Mission Allocation (net)	32,064	-	32,064	30,148
Locum Fees	1,147	-	1,147	1,530
Minister's Expenses	-	-	-	-
Insurance	8,720	-	8,720	1,305
Pulpit Supply (Net)	1,791	-	1,791	1,706
Other Salary Costs	360	-	360	60
Fabric Repairs and Maintenance	4,951	-	4,951	6,609
Council Tax	3,292	-	3,292	22,368
Payroll Taxes	2,714	-	2,714	2,641
Other Building Costs (Utilities)	1,687	-	1,687	1,039
Church Office Expenses	2,070	-	2,070	1,124
Other Expenses	1,539	-	1,539	1,487
Manse Expense	369	-	369	1,320
Bank Charges	90	-	90	350
Charitable Donations	84,777	1,030	86,107	-
	52,931	1,030	53,961	73,120
Governance Costs	-	-	-	-
Independent Examiner's Fee	011,07	-	-	-

Assets and Liabilities				
Purchase of Fixed Assets	-	-	-	4,028
	-	-	-	-
Total	52,661	1,030	53,691	75,917

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 £2,714 was paid in respect of the Manse.

Travel expenses at the rate of £720 were paid to the minister via the Church of Scotland and recharged to the charity.

A total of £360 was paid, for Pulpit Fees, to David Denniston, George Kelly, Andrew Wale and Margaret Tindall, during the absence of the minister.

10 Minister's Stipend

All Church of Scotland congregations contribute towards national insurances, pension schemes, etc. Ministers' stipends and employees' contributions for national insurances, pension schemes, etc., are paid in accordance with the national stipend scale, which is based on years of service. Ministers' stipends are paid in accordance with the national stipend scale, which is based on years of service. Ministers' stipends are paid in accordance with the national stipend scale, which is based on years of service. For the year under review the minimum stipend was £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

11 Investments

	Value At 1 Jan 2022	Purchases 2022	Disposal 2022	Revaluation 2022	on 31 Dec 2022
	£	£	£	£	£
COST Income Fund					
69,338				(7,346)	61,992
1,372				(210)	1,162
COST Growth Fund					
-				-	-
63,045				(7,556)	70,710
Cost					
22,957				-	22,957
Help in respect of:					
Endowment Funds					
General Purposes	34,448	-	-	(3,660)	30,888
Oswald Bequest (Charitable Purposes)	32,447	-	-	(3,438)	29,009
Charitable Purposes	1,372	-	-	(210)	1,162
Charitable Bequests	2,343	-	-	(248)	2,095
70,710				(7,556)	63,154

12 Other Assets

	2022	2021
	£	£
Tangible Fixed Assets (Note 13)	2,418	3,221
Debtors	16,425	10,000
	18,843	13,221

13 Tangible Fixed Assets

	2022	2021
Equipment	\$	\$
at January 1	-	-
Additions	4,026	(80)
Less Depreciation	(805)	(80)
Balance at December 31	3,221	3,221

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.

Statements

2022	2021
£	£
1,796	0
65	0
1,861	0

Campsie Parish Church of Scotland

Appendix

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

	2022	2021
	£	£
Capital Account		
Credit Balances at 31 December at cost	9,467	9,467
Market Value of Balances at 31 December	9,467	9,467

Comrie Parish Church of Scotland
Budget for the year to 31 December 2023

INCOME		
	£	£
Plate, FWO and direct gifting		
Gift aid		
Congregational organisations	45,000	
Donations	17,000	
Regular fundraising	0	
Weddings & funerals	300	
Investment & deposits	2000	
Hall rent	0	
	1,500	
TOTAL	200	
EXPENDITURE		
		66,000
Giving to Grow		
Presbytery dues	26,000	
Minister travel	1,000	
Minister telephone	1,000	
Pulpit supply	0	
Church organist	0	
Church cleaner	0	
Church officer	4,500	
Minister incidental expenses	3,700	
Manse council tax	100	
Donations	3,000	
Consumables	1,000	
Office costs – telephone, broadband etc	200	
Kitchen provisioning	1,500	
Church utilities	200	
Church insurance	3,500	
Fabric – Church	2,000	
Fabric – Manse	2,000	
	1,000	
TOTAL		50,700
Surplus/(Deficit)		15,300