

The Church of Scotland

**GRANGEMOUTH ABBOTSGRANGE
CHURCH OF SCOTLAND**

Year ending 31st December 2023

RECEIPTS AND PAYMENTS ACCOUNTS

Registered Scottish Charity Number SC000775

Congregation Reference Number 221355

GRANGEMOUTH ABBOTSGRANGE Church of Scotland

Registered Scottish Charity Number SC000775

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GRANGEMOUTH ABBOTSGRANGE Church of Scotland

Charity Registration No. SC000775

Contact Address

TRUSTEES who served throughout the year: -

Kirk Session Members

TRUSTEES who served part of the year only :-

Bankers:

Virgin Money trading as
Clydesdale Bank PLC
1 Bank Street
Falkirk .
FK1 1NB

Bank of Scotland PLC
La Porte Precinct
Grangemouth.
FK3 8AS

GRANGEMOUTH ABBOTSGRANGE Church of Scotland.

Trustees Annual Report Year ended 31st December 2023

Structure Governance and Management

Governing Document

The Church is administered in accordance with the terms of a Unitary Constitution.

Recruitment and Appointment of Trustees

Kirk Session Members are Elders of the church and are chosen from amongst those members of the church who are considered to have the appropriate gifts and skills.

In general, the Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery. As we do not have a minister, we are blessed with an Interim Moderator who is appointed by Presbytery until a new Presbytery Mission Plan is approved.

Those members of the previous Congregational Board have continued in roles showing the skills and commitment to contribute to the management of the fabric of the church, although they are no longer considered trustees as we have implemented the new Constitution from the Church of Scotland.

Organisational Structure

The Kirk Session is chaired by the interim Moderator and met regularly during 2023, to consider all aspects of church life as required under the unitary constitution

Responsibilities are delegated to the Finance and Property Committees as appropriate.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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.

Sunday Service

Abbotsgrange Parish Church met for worship at 10.30 a.m. each Sunday, conducted by various skilled and dedicated members of our Christian community and these services were also available online. Our choir continues to lead the praise each Sunday under the guidance of our organist [REDACTED] who also attends to the musical requirements at funerals and weddings etc. We celebrate the sacrament of Holy Communion four times per year. Members of the congregation were greeted at the large door during periods of worship by a trained team of volunteers.

General Management

Creche Facilities, Sunday School and Bible Class (ABC team) were not available as there are few children attending each Sunday.

Protection of Vulnerable Groups (PVG) is administered by [REDACTED]

Kirk Session appointed [REDACTED] as our Presbytery Elder.

Each Church organisation is appointed two liaison elders who report to the Kirk Session annually and provide the link between Kirk Session and the respective organisation, ensuring all requirements are being met.

Joint services were held with our sister church, Zetland Parish Church, in the town on the first Sunday each month to support and promote working together, and ecumenically with other churches at various times throughout the year.

GRANGEMOUTH ABBOTSGRANGE Church of Scotland.

Report of the Trustees for the year ended 31st December 2023

FINANCIAL REVIEW

Reserves policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including restricted funds. Surplus funds are invested in COSIT Deposit Account in order to provide a reasonable return on the capital.

At the year end the church held unrestricted funds of £7,381.

The church held £88,119 of restricted funds which have been provided for the purposes specified in note 2.

Due to the restrictions placed on the Church due to current Mission Planning directives, only very limited maintenance necessary to keep our building wind and water tight has been carried out during this year.

The organisations attached to the church retained £56 in a bank account to be utilised for the purpose of their activities.

Principal Funding sources

Funds are principally received from the FWO scheme, Gift Aid donations, open plate offerings, donations and retiring collections etc, and interest received from investment and bank deposits accounts.

Open £3,541.2 increased 15%

FWO £8,854.50 decreased by 7.5%

Standing Orders £18,815.80 decreased by 15.5%

The Gift Aid Tax reclaim on qualifying offerings for the year end 2023 is still outstanding, awaiting a response from HMRC.

2023 Giving to Grow

Gross	£31,716
Less endowment Income	£ 382
Less Presbytery Vacancy allowances	£11,196
Net	£20,138

2024 Giving to Grow (Projected)

Gross	£28,135
Less endowment Income	£ 378
Less Presbytery Vacancy allowances	£11,196
Net	£16,561

GRANGEMOUTH ABBOTSGRANGE Church of Scotland

Trustees Annual Report Year ended 31st December 2023

Achievement and Performance

There are at present two hundred and fifty- four members on the electoral register.

The following list comprises what would be normal during the year.

The Girls Brigade meet every Tuesday from 6pm. From August to May.

The Wednesday Coffee Club meets each Wednesday from 2:00p.m.

Boys Brigade Sections meet every Friday from 6pm. from August to May.

Zumba classes meet every Monday at 6pm.

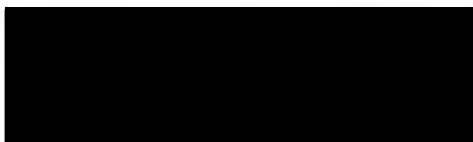
In addition, we have a band of willing volunteers who meet on an as required basis to oversee remedial works to maintain the fabric of the building.

In all cases the Safeguarding policy is strictly adhered to.

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. These members 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 Trustees 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 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.



Session Clerk

Date: 30th September 2024

GRANGEMOUTH ABBOTSGRANGE Church of Scotland.

SC000775

Independent Examiner's Report to the Trustees of Abbotsgrange Parish Church.

I report on the financial statements of the charity (SC000775) for the year ended 31st December 2023 which are set out on pages 6 to 12.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 2006 Regulations. 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Date: 30 September 2024

GRANGEMOUTH ABBOTSGRANGE Church of Scotland.

Receipts and Payments Account Year ended 31 December 2023

	Unrestricted Funds		Restricted Funds		TOTAL		TOTAL	
	2,023		2,023		2,023		2,022	
	£	£	£	£	£	£	£	£
Receipts (see Note 3)								
Donations	35,792		-		35,792		47,913	
Activites for Generating Funds	-		-		-		11,164	
Investments	-		907		907		-	
Fabric	1,240		12,317		13,557		-	
Legacy / Others	477		437		914		16,970	
Sub Total		37,509		13,661		51,170		76,047
Ladies Circle	8,600		-		8,600		4	
		8,600		-				
TOTAL RECEIPTS		46,109		13,661		59,770		76,047
Payments (see Note 4)								
Cost of Generating Funds	119				119		151	
Charitable Activities	47,093		-		47,093		64,003	
Fabric Projects	2,135				2,135		4,349	
Sub Total		49,347		-		49,347		68,503
Ladies Circle	8,600				8,600			
Sub Total		8,600		-		8,600		-
TOTAL PAYMENTS		57,947				57,947		68,503
EXCESS RECEIPTS OVER PAYMENTS		11,838		13,661		1,823		7,544
TRANSFERS NONE								

Grangemouth Abbotsgrange Parish Church
Statement of Balances
At 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward	1	£19,219	£74,458	£0	£93,677	£86,133
<u>Movement in year:</u>						
Excess of Receipts over Payments for the year	2	-£11,838	£13,661	£0	£1,823	£7,544
Bank & deposit balances carried forward		<u>£7,381</u>	<u>£88,119</u>	<u>£0</u>	<u>£95,500</u>	<u>£93,677</u>
<u>Investments at market value</u>						
(cost £235,942.00)	3	<u>£0</u>	<u>£250,085</u>	<u>£0</u>	<u>£250,085</u>	<u>£240,958</u>
<u>Assets</u>						
Gift Aid Receivable (Unknown at time of writing)	4	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
<u>Liabilities</u>						
Cost of repair not yet billed	5	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>

The accounts were approved by the Kirk Session and Financial Board on 30th September 2024

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

GRANGEMOUTH ABBOTSGRANGE Church of Scotland

Notes to the Accounts for year ending 31st December,2023.

1 Trustees Remuneration and Related party Transactions.

Ministers Expenses

Travel £nil

Manse Council Tax £0

Telephone/Broadband/Zoom £nil

No remuneration was paid to any other Trustee during 2023.

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

2 Movement in Funds

Unrestricted Funds	At 1 January 2023	Incoming Resources	Outgoing Resources	At 31 Dec. 2023
	£	£	£	£
General / Fabric	£19,219	£37,509	£49,347	£7,381
Ladies Circle	£0	£8,600	£8,600	£0
Total	£19,219	£46,109	£57,947	£7,381
Restricted Funds				
Kirk Session	£11,164	£6,274	£0	£17,438
Union Fabric	£4,087 *	£7,242	£0	£11,329
Flower	£928	£15	£0	£943
Creche,Sunday				
School & ABC	£3,881	£35	£0	£3,916
Choir & Organ	£621	£27	£0	£648
Res Stipend	£3,777	£68	£0	£3,845
Cosit Deposit -				
General & Fabric	£50,000	£0	£0	£50,000
Total	£74,458	£13,661	£0	£88,119
Total of Both	£93,677	£59,770	£57,947	£95,500

* correction to
2022 end figures

Purpose of Restricted Funds.

Kirk Session	To provide charitable donations through special collections and Minister's discretion.
Union Fabric	To provide funds for major fabric repairs. Maintenance & improvements to the buildings..
Flower	To provide floral displays during services of worship.
SS, Creche & ABC	To provide funds for the Sunday School ,Creche & Bible Class (ABC).
Choir & Organ	To provide funds for the purchase of Music & Hymnaries
Res Stipend	For Stipend purposes
Cosit Deposit -	
General & Fabric	To provide good deposit interest rates returns to support the works above

GRANGEMOUTH ABBOTSGRANGE Church of Scotland

Notes to the Accounts for Year ended 31st December, 2023.

4 Analysis of Payments

	Unrestricted Funds 2023	£	Restricted Funds 2023	£	TOTAL 2023	£	TOTAL 2022	£
Cost of Generating Funds								
Offering Envelopes	£119		£0		£119		£151	
Sub Total		£119		£0		£119		£151
Charitable Activities								
G to G/ Ministry & Mission Allocation	£31,716		£0		£31,716		£37,141	
Less Presbytery Allowance	£11,196		£0		£11,196		£11,316	
Less: Endowment Income	£382		£0		£382		£382	
Net Sub Total		£20,138				£20,138		£25,443
Presbytery Dues	£925		£0		£925		£1,507	
Minister's Travel from dec 2021	£0		£0		£0		£80	
Pulpit Supply	£2,664		£0		£2,664		£2,519	
Manse Telephone, Broadband & Zoom (BT)	£0		£0		£0		£64	
Organist/Salaries	£2,400		£0		£2,400		£1,800	
Presentation	£0		£0		£0		£489	
Insurance and Rates	£3,330		£0		£3,330		£3,014	
Heating and Lighting (includes manse figures)	£5,356		£0		£5,356		£3,678	
Printing and Photocopier	£556		£0		£556		£546	
Cleaning Services	£6,669		£0		£6,669		£6,042	
Church Music	£1,189		£0		£1,189		£214	
Kirk Session	£450		£0		£450		£0	
Appeals	£2,667		£0		£2,667		£1,435	
Wreath	£102		£0		£102		£99	
Christmas Tree	£145		£0		£145		£140	
Flower Fund	£0		£0		£0		£0	
Sunday School ABC	£0		£0		£0		£0	
Choir & Organ Fund	£0		£0		£0		£0	
Creche	£0		£0		£0		£0	
Life and Work	£252		£0		£252		£216	
Sub Total		£26,705		£0		£26,705		£21,627
Fabric Projects/Building Fund								
Fabric Repairs and Maintenance	£2,135		£0		£2,135		£4,349	
Union (Building Fund)	£0		£0		£0			
Sub Total		£2,135		£0		£2,135		£4,349
Total Church Expenditure		<u>£49,097</u>		<u>£0</u>		<u>£49,097</u>		<u>£51,570</u>
Organisations								
Ladies Circle	£8,600		£0		£8,600		£8,000	
Sub Total		£8,600		£0		£8,600		£8,000
TOTAL PAYMENTS		<u>£57,697</u>		<u>£0</u>		<u>£57,697</u>		<u>£59,570</u>
Governance Costs								
Independent Examiners Fees		£250				£250		£250
Other Payments								
Legacy Investments	£0		£0		£0		£8,467	
TOTAL EXPENDITURE		<u>£57,947</u>				<u>£57,947</u>		

GRANGEMOUTH ABBOTSGRANGE Church of Scotland.

Notes to the Accounts for year ending 31st December,2023.

5 Minister's stipend

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the cost of all ministers' Stipends & employer's contribution for Nat Ins, Pension, and Housing and Loan Fund. Ministers' Stipend are paid in accordance with The National Stipend Scale, which is related to years of service.

6 Collections for third parties

	2023	2022
Strathcarron Hospice	0	£2,000
GOPW (Talbot House)	0	£2,000
Maggie's Centre	0	£2,000
Grangemouth Heritage Trust	0	£2,000
Seagull Trust	£2,000	0
Forth Valley Sensory Centre	£2,000	0
Mcmillian Cancer Support	£2,000	0
Smile train	£2,000	0
Grangemouth Childrens' Day	£300	£0
Glitter team	£300	£0
Scottish Poppy Appeal	£155	£0
GOPW	£910	£0
Youth Organisations	£450	£0
Christian Aid	£257	£135
Turkey/ Syria earthquake	£845	£500
Beancross Primary School	£150	£150
Falkirk Food bank	£350	£0
	£11,717	£8,785

7 Church organisations

The Church Organisations operate under the auspices of the Kirk Session.

They are Independently managed by an elected committee and are responsible for all financial affairs of the organisation.

The Church Treasurer or nominee conducts the annual examination and the income, expenditure and opening and closing balances are included in the foregoing accounts

8 Assets

	2023	2022
Cash at bank and in hand		
Virgin Money/Clydesdale Current acc	32,468	£14,091
Bank of Scotland Treasurer's acc	13,084	£29,586
COSIT Dep Fund - General	25,000	£25,000
COSIT Dep Fund - Union/Fabric	25,000	£25,000
COSIT income Fund - Union Fabric	224,647	£216,448
COSIT Income Fund - Legacy	25,438	£24,510
Ladies Circle	56	£8,625
Total Current Assets	345,693	£343,260

Gift Aid Tax Relief Due - awaiting response from HMRC as at 01/04/2024

GRANGEMOUTH ABBOTSGRANGE Church of Scotland

Detailed Statement of Funds for Year ended 31st. December, 2023

<u>App 1</u>	<u>Kirk Session Fund</u>	<u>2023</u>	<u>2022</u>		<u>2023</u>	<u>2022</u>
INCOME				EXPENDITURE		
Dividend/Interest		£16	£11	Youth Orgs ex Retiral Collections	£450	£0
Ladies Circle for Charitable donations		£8,600	£8,000	Beancross Primary School	£150	£150
Presentations		£0	£100	Special Collections	£1,452	£1,435
Donations		£2,251	£2,221	Scottish Poppy Appeal	£155	£0
Retiring collections		£3,165	£442	seagull trust	£2,000	£2,000 paid to different charities
uncashed cheque		£405	£390	forth valley sensory centre	£2,000	£2,000
				mcmillan cancer support	£2,000	£2,000
				smile train	£2,000	£2,000
				grangemouth children's day	£300	
				glitter team - phyllis paterson	£300	
				Christmas tree donations 2022 (GOPW)	£910	£0
				Presentations	£0	£339
Total		£14,437	£11,164	Total	£11,717	£9,924
				Excess / (Deficit)	£2,720	-£247

<u>App 2</u>	<u>FABRIC FUND</u>					
Church/Manse Repair & Maintenance						
INCOME						
Dividend/Interest		£659	£457	EXPENDITURE		
Zumba Club		£300	£300	Cleaners/Cleaning Material	£75	£96
Dancers, Central Song Studio, etc		£1,951	£1,540	Walker Fire Certification	£444	£360
				Church - Repairs.Material/Decoration	£565	£438
				Manse - Repairs.Material/Decoration	£0	£1,579
				Lothian Heating Repairs / Checks etc..	£862	£1,972
				office suite for laptop	£190	
				Christmas tree/Poppy Wreaths	£247	£239
Total		£2,910	£2,297		£2,383	£4,684
				Excess	£527	

<u>App 3</u>	<u>SUNDAY SCHOOL, CRECHE & ABC</u>					
INCOME						
Dividend/Interest		£35	£25	EXPENDITURE	£0	£0
Collections Donations		£0	£0			
Total		£35	£25	Total	£0	£0
				Excess	£35	£25

GRANGEMOUTH ABBOTSGRANGE Church of Scotland

Detailed Statement of Funds for Year ended 31st. December, 2023

<u>App 4</u>	<u>FLOWER FUND</u>	<u>2023</u>	<u>2022</u>		<u>2023</u>	<u>2022</u>
INCOME				EXPENDITURE		
Dividend/Interest		£15	£10	Flowers	£0	£0
Donation		£0	£0			
Total		<u>£15</u>	<u>£10</u>	Excess/Deficit	£10	£10
<u>App 5</u>	<u>CHOIR & ORGAN FUND</u>					
INCOME				EXPENDITURE	£0	£0
Dividend/Interest/Donation		£27	<u>£18</u>			
				Excess/Deficit	£27	£18
<u>App 6</u>	<u>RESERVE STIPEND FUND</u>					
INCOME				EXPENDITURE	£0	£0
Dividend/Interest		£68	<u>£45</u>			
				Excess/Deficit	£68	£45
<u>App 7</u>	<u>UNION FUND</u>					
INCOME				EXPENDITURE/TRANSFER		
COSIT Interest / Dividend		£12,063	£8,858			