

The Church of Scotland
Craigie Symington Parish Church
(Church of Scotland)

RECEIPTS AND PAYMENTS
CONGREGATIONAL ACCOUNTS
YEAR ENDED 31 DECEMBER 2023

Congregation No: 100563

Charity No: SC002144

Trustees' Annual Report Year ended 31 December 2023

The trustees present the annual report and accounts for Craigie Symington Parish Church (Church of Scotland) for the year ended 31 December 2023

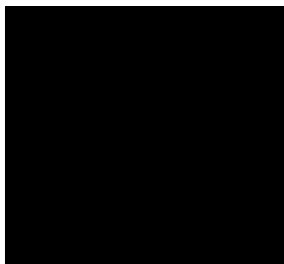
Reference and Administrative Information

Charity Name: Craigie Symington Parish Church (Church of Scotland)

Charity Registration Number: SC002144

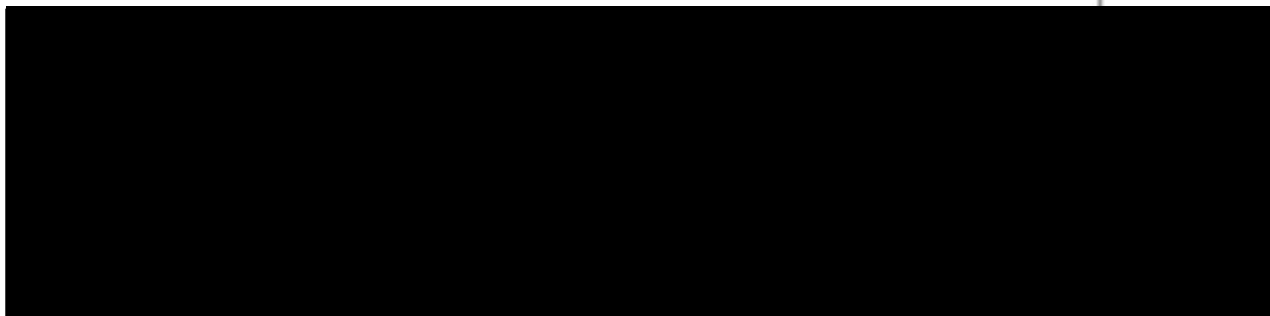
Congregation Reference No: 100563

Contact Address:

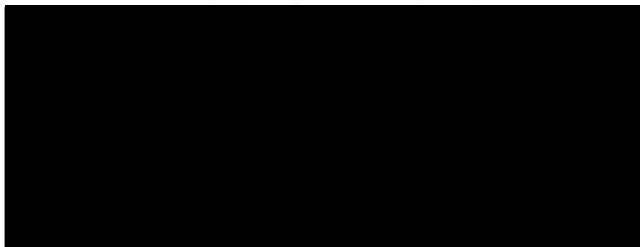


Trustees

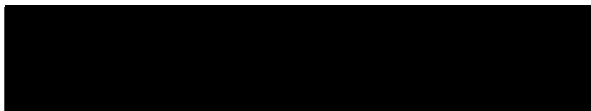
Members of the Kirk Session:



Principal Office-bearers



Independent Examiner



Bankers

Bank of Scotland
30 – 34 King Street
Kilmarnock, Ayrshire
KA1 1NP

Trustees' Annual Report Year ended 31 December 2023

Structure, Governance and Management

Craigie Symington Parish Church is linked with Prestwick South Parish Church.

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is responsible for spiritual and temporal affairs within the church. Certain responsibilities are delegated to a Pastoral Care Committee, Fabric Committee and Finance Committee as appropriate. Four full meetings of the Kirk Session are held each 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.

In 2023, the Kirk Session had four full meetings, March, May, September and November.

Weekly worship was delivered in the Church throughout the year. Weekly services, streamed from Prestwick South Parish Church, can be accessed via the PrestwickSouthCraigieSymington YouTube channel.

Holy Communion was celebrated on the first Sunday in March, June, October and December in Church. Individually packaged Communion elements were used in March only.

The Guild continued to meet in person on the last Tuesday of the month from September to March and enjoyed a range of informative and entertaining speakers. The members decided to change their usual monthly post service fellowship and refreshments to the first Sunday of each month in order to coincide with Communion services. This has been very successful.

The Sunday Club continued to deliver a mix of Church attendance and practical activities and we are grateful to the committed leaders and volunteers who run this club. The Sunday Club and their leaders feature in our regular all age family services.

The Friendship Group continued to meet in the Community Hall every Wednesday for three hours for refreshments and fellowship. A trip to Cardwell Garden Centre for afternoon tea was enjoyed by all who took part.

At the end of the year the number of communicants on the Congregational Roll stood at 230.

We will continue to try to re-engage with members on the Roll who are not active in the life of the Church and seek ways to improve communication, not only in the Church but also between Church and the community.

Achievements and Performance

Streaming of online services from the sanctuary of Prestwick South continues and on average the number of households viewing the weekly online Service ranges from 70 to 100, with 117 subscribers. It is now envisaged the overall combined attendance at Sunday Worship has greatly increased due to the availability of modern technology. We are grateful to the Ministers and their volunteer helpers at Prestwick South for all the time and effort they put into the production of these services every week.

A replacement organ was installed and dedicated during the June Communion Service. We have secured the services of an organist who plays monthly and for special services.

Wreaths were laid at both Craigie War Memorial and Symington War Memorial on Remembrance Sunday. Afterwards a soup lunch provided by members of the Guild was held in the Community Hall and raised £260 for Poppy Scotland.

The Blythswood Care Shoebox Appeal 2023 was well supported. Twenty-seven shoeboxes, two bags of donations and cash to help cover transportation and other costs were donated.

The South Ayrshire Foodbank continued to be very well supported. In addition to weekly donations, A "New Year Gift Sunday" Service was held at the end of January. During 2023, Craigie Symington Church members donated 569.9kg of foodstuffs and monetary donations of £445, compared to 200kg and £120 donated the previous year..

Collecting used stamps for World Mission continues.

The flower mission continues and is hugely appreciated by those members who are housebound or ill who receive flowers from the sanctuary.

We held many special services and events -

An afternoon service was held to present long service certificates to eight elders who, collectively, had given 301 years dedicated service. This was followed by afternoon tea in the Community Hall and an opportunity to caht with the recipients and their families.

A Good Friday evening service was held followed by fellowship and refreshments in the Community Hall.

£540.30 was raised for Christian Aid via the envelopes and the Big Breakfast organised by the Guild which was held after the service.

The Harvest Thanksgiving service raised £370 for The Vine Trust.

A joint evening service of Nine Lessons and Carols By Candlelight was held, with Prestwick South, in Craigie Symington Church. It was followed by mince pies and fellowship in the Community Hall and raised £295 for Ayrshire Cancer Support.

██████████ regularly takes part in School Assemblies and also assists in other events, such as judging the annual Scottish Poetry competition and taking part in World Book Day. School visits to the Church resumed after Covid. Staff and pupils came to the Church for Easter and Christmas services. The pupils of Primary 3 and their teacher visited the Church as part of their class project.

We continued to try to re-engage with members on the Roll who are not active in the life of the church and other members of the community via -

The Church handbook and Easter, September and Christmas editions of the church magazine.

New Church information leaflets which were delivered to all homes in the parish.

Awareness raising decorations on both sets of Church gates. Remembrance Poppies made by Church members and poems and art work created by pupils from the village school decorated the gates during November. These were replaced by Christmas stars, also made by members, during December.

The Glasgow Chamber Choir delivered a concert in the Church, followed by mince pies and mulled wine in the Community Hall. This event was very well supported and £1,124.30 was raised for Centre Stage Communities, Kilmarnock.

Financial Review

Analysis of donations:- The principal source of income in 2023 was Gift Aid Donations and the recoverable tax amounting together to £28,695 (£29,104 in 2022). That amount is c.74% of total givings in 2023 of £38,499 (£39,996 in 2022). Gift Aid and Offering Envelope income decreased slightly but income from the plate giving increased by a small amount. Total givings show a slight decrease from the 2022 figures. The continuing trend is downward due to the reduction in the number of members.

Total annual receipts were £58,504 (£50,429 in 2022).

Expenditure in 2023 was closely controlled and totalled £45,664 (£43,162 in 2022).

The continuing policy of encouraging increases in givings has been successful in that the anticipated and actual drop in numbers on the Roll has had minimal effect on actual donations. However, future deficits in the General Fund (as opposed to the Fabric Fund) are expected and will be covered by the income from the deposits and investments held on behalf of the congregation by The General Trustees.

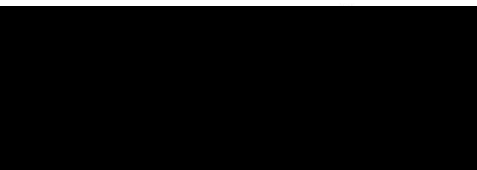
Reserves Policy

Cash reserves of £107,484 are backed up by the investment made by previous congregations in the Church of Scotland Investors Trust valued at £35,015. Of that total £142,499, £64,875 has been designated for the Fabric Fund. In addition the General Trustees hold a balance of capital from the sale proceeds of properties.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date 12/3/24

Independent Examiner's Report to the Trustees of Craigie Symington Parish Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Address

Date:

13/3/24.

Craigie Symington Parish Church

Receipts and Payments Account

Year ended 31 December 2023

		Unrestricted		
		Funds	Total	Total
		2023	2023	2022
<u>Receipts</u>	Note	£	£	£
Donations	4	38,499	38,499	39,996
Legacies		0	0	0
Activities for Generating Funds		2,938	2,938	2,897
Bank & Deposit interest		1,441	1,441	187
Investment income		8,497	8,497	7,349
Grants		7,129	7,129	0
<u>Total Receipts</u>		<u>58,504</u>	<u>58,504</u>	<u>50,429</u>
<u>Payments</u>	5			
Costs of generating funds		99	99	205
Charitable activities		45,565	45,565	42,957
Governance costs		0	0	0
<u>Total Payments</u>		<u>45,664</u>	<u>45,664</u>	<u>43,162</u>
Excess of Receipts over Payments for the year		<u>12,840</u>	<u>12,840</u>	<u>7,267</u>

Craigie Symington Parish Church

Statement of Balances

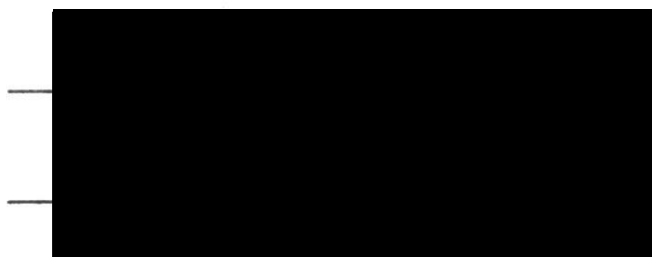
At 31 December 2023

	Note	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward		94,644	94,644	87,377
Movement in year:				
Excess of Receipts over Payments for the year		12,840	12,840	7,267
Bank & deposit balances carried forward		<u>107,484</u>	<u>107,484</u>	<u>94,644</u>
<u>Investments at market value</u>				
(cost £13,519)		<u>35,015</u>	<u>35,015</u>	<u>33,063</u>
<u>Assets</u>				
Gift Aid Receivable		<u>6,371</u>	<u>6,371</u>	<u>6,670</u>
<u>Liabilities</u>				
Cost of repair not yet billed		0	0	0

The accounts were approved by the Kirk Session on

12 MARCH 2024

For and on behalf of the Kirk Session



Session Clerk

Treasurer

Craigie Symington Parish Church

Notes to the Accounts

- 1 The General Trustees of the Church of Scotland holds certain deposits and investments on behalf of the congregation. One of these funds is used to ingather the income arising on the investments. The balance on the account and the transactions within it are incorporated into the main accounts.

2 **Trustee Remuneration and Related Party Transactions**

During the year 1 trustee [REDACTED] received reimbursement of expenses incurred totalling £1,778.

3 **Movements in Funds**

	At 1 January 2023	Receipts	Payments	Transfers	At 31 December 2023
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	44,933	9,517	6,400	0	48,050
Designated Guild Fund	676	1,367	814	(200)	1,030
Designated Sunday School Fund	228	136	268	0	96
Designated Friendship Club Fund	236	7,611	3,166	0	4,680
General Fund	48,571	39,873	35,016	200	53,628
	94,644	58,504	45,664	0	107,484

In addition, the following investments were held at market value:

Designated Fabric Fund	16,825
General Fund	18,190
	35,015
Total funds	142,499

In addition the General Trustees of the Church of Scotland hold investments in the Consolidated Fabric Fund on behalf of the congregation.

Details of these investments are contained in the Appendix to these accounts.

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Guild Fund: This is a fund to support the charitable and fundraising activities of the Guild.

Sunday School Fund: This fund finances the activities of the Sunday School.

Friendship Club Fund: This fund supports the activities of the Friendship Club

Purposes of Restricted Funds : No Restricted Funds Held

Continued

Craigie Symington Parish Church
Notes to the Accounts (cont'd)

	Unrestricted Funds 2023 £	Total 2023 £	Total 2022 £
4 Analysis of Donations			
WFO Scheme (non Gift Aid)	3,126	3,126	3,553
Gift Aid Donations	21,501	21,501	22,038
Tax Recovered on Gift Aid Donations	7,194	7,194	7,066
Ordinary Offerings (Open Plate)	5,702	5,702	5,682
Other Offerings, Donations etc	976	976	1,657
	<u>38,499</u>	<u>38,499</u>	<u>39,996</u>

	Unrestricted Funds 2023	Total 2023	Total 2022
5 Analysis of Payments			
Costs of generating funds			
Investment Managers' fees	0	0	0
Offering envelopes	99	99	205
	<u>99</u>	<u>99</u>	<u>205</u>
Charitable activities			
Ministries & Mission allocation	22,930	22,930	28,680
Presbytery dues	773	773	938
Voluntary Additional Stipend	0	0	0
Minister's expenses	920	920	470
Ministerial Assistance	356	356	85
Pulpit supply	271	271	0
Other staffing costs	2,033	2,033	2,050
Fabric repairs & maintenance	7,382	7,382	3,080
Council Tax	858	858	745
Heat and light	1,070	1,070	1,032
Insurance	1,870	1,870	2,017
Other building costs	1,075	1,075	1,075
Church office expenses	1,019	1,019	260
Printing, stationery and postage	401	401	385
Other expenses	4,607	4,607	2,140
	<u>45,565</u>	<u>45,565</u>	<u>42,957</u>
Governance costs			
Independent examiner's fees	0	0	0
Other payments			
Purchase of assets	0	0	0
Purchase of investments	0	0	0
Total Payments	<u>45,664</u>	<u>45,664</u>	<u>43,162</u>

Craigie Symington Parish Church
Notes to the Accounts (cont'd)

6 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 5th and subsequent years of service) £37,032.

7 Collections for Third Parties

	2023 £	2022 £
Christian Aid	540	300
East Africa Hunger Crisis Appeal	0	367
Poppy Scotland	260	240
The Vine Trust	370	0
Ayrshire Cancer Support	295	0
	<u>1,465</u>	<u>907</u>

CRAIGIE SYMINGTON PARISH CHURCH

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

<u>CAPITAL ACCOUNT</u>	2023 £	2022 £
Market Value at 1 January	13,506	14,558
Unrealised Gain/Loss in Year	256	(1052)
Transfer to Capital Account (II)	13,762	
	<u>0</u>	<u>13,506</u>
 <u>CAPITAL ACCOUNT (II)</u> (Cost £235,663)		
Market Value at 1 January	235,072	268,484
Unrealised Gain/Loss in Year	13,844	(33,412)
Transfer from Capital Account (1)	13,762	
	<u>262,718</u>	<u>235,072</u>

NOTES

Interest and Dividends earned on Capital Accounts are transferred to the Receipts and Payments Account.