

Cathcart Old Parish Church Of Scotland

Report and Accounts

For the year ended 31 December 2023

Congregation Number: 160917

Charity Number: SC002727

CATHCART OLD PARISH CHURCH

TRUSTEES' REPORT

YEAR ENDED 31 December 2023

The Trustees' present their annual report and financial statements of the charity for the year ended 31st December 2023. 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 the Congregational Finance, the Charities and Trustee Investment(Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: 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 published on July 2014).

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.

Cathcart Old Parish Church of Scotland is committed to being at the Heart of the Parish and accordingly holds a wide variety of services of worship. Congregational Worship is held on a Sunday Morning. At these services Power Point is used to project the words of Praise, Bible Readings, and suitable visuals. The services are recorded digitally by video camera and uploaded to our Church Facebook Page in the afternoon of that day's service for those who are unable to attend the Church themselves.

Communion is celebrated twice a year, during the morning Worship, usually on the last Sunday of April and of October.

At the beginning of February 2023 our Minister [REDACTED] retired. We were then appointed with an Interim Moderator [REDACTED] and she officiated at our first additional service:- the Cadet Service. This was well attended and some of the cadets took leading rolls in the service. 602 Squadron provided refreshments afterwards. Our normal Sunday Morning Services were then taken by a number of Ministers doing a month to six week slots, on Pulpit Supply. These Ministers were warmly received by the congregation. At the beginning of March our Church hosted the World Day of Prayer service followed by afternoon tea and a good turn out of people enjoyed the service which was delivered by ladies from our Cluster Churches. During Holy Week we held a Guild Service followed by Afternoon Tea. And on Easter Sunday we had an easter Egg Hunt as part of the Service. The kids really enjoyed hunting for the eggs, especially as they had to find a specific colour of plastic egg. Our Cluster group decided that we would have Themed Summer Evening Services. Cathcart Old had the theme of Creation and the Service was well received by those who attended and they especially enjoyed the photographs depicting creation in all its forms. Rev. [REDACTED] had to step down from the Interim Moderator Post at the end of August due to family matters. We were appointed Rev. [REDACTED] from September onwards. In September we had an afternoon

service for Cadets and 602 Squadron to remember the Battle of Britain, which was taken by our Locum Rev. [REDACTED] with some Cadet and Squadron input. We continued to have a variety of Ministers and Worship leaders throughout the year and in November we had our Remembrance Services. On the 12th November, Remembrance Sunday we were joined by local school children and other members of the public who wished to lay wreaths in the Church. The Minister taking the Service did an exceptional job and everyone who was present was really pleased at the way he incorporated a number of wars and interesting information into his worship. In the afternoon we finished with "Poppies on the River" to bring our Remembrance worship to a close as we remembered the people from our Parish who left down the River to Serve our Country in the Wars. Our Christmas Services took place on 24th December with a morning service culminating with singing round the Christmas Tree and then in the evening a Torchlight service for the Children and Adults then finishing with a service on Christmas Morning.

ACHIEVEMENTS AND PERFORMANCE

As of 31st December 2023, there were 184 members on the roll. Our members continued to come to Church and we were soon welcoming around 50 on a Sunday Morning. We continue to offer Tea and Coffee after the Church Services and this has proved popular with the congregation. During November we had a leak in our boiler system and sadly it would have cost a six figure sum to fix it properly. We decided that we would use our smaller McKellar Chapel and installed portable calor gas heaters to provide heat along with a big bag of blankets. Despite the coolness in the big Sanctuary, we continue to have around 45 people coming every Sunday to Worship in the McKellar Chapel. We continued with the buddy system set up at the beginning of Covid, where vulnerable members; those with families living a distance away and our more elderly members; received a phone call from a session member on Monday, Tuesday, Wednesday and Friday. The phone calls were split into manageable groups. Everyone continues to enjoy having someone to speak to most days and they are happy to chat about how they are getting on. Since our minister retired, one of our elders has been uploading prayers and other interesting information onto our Church Facebook page. There were morning prayers as well as goodnight prayers. Sadly Our Church newsletter has had to take a break from publishing due to illness. A number of people now have Life and Work, the magazine of the Church of Scotland, sent to them by post. Our followers on Facebook again increased during 2023 as many more people were searching online for Faith Input.

A photographic record is made during Baptisms and other events in the Church and in 2023 we had 1 Baptism, a girl. We have a couple of families that now bring their children to Church each week.

During 2023, some members of the Session continue to attend the cluster meetings as we seek to follow the new Targets we are being set for Mission Planning in our area. We were encouraged to write our plan to help our Presbytery to meet the targets set by Faith Action. Our original Plan allows us to form two Linkages:- Cathcart Old Parish with Cathcart Trinity and Clincarthill Church with Queen's Park Govanhill Church. The Linked Charges would then go into two Formal Unions in due course to serve the Missional needs of this area of the city of Glasgow. In late 2023 Cathcart Old Parish and Cathcart Trinity have decided that we are now going straight to Union.

Look Who's Learning Nursery and The Saturday Café Clubs (catering for children with special needs) are now fully operating their normal provision. The Nursery running 5 days a week during school term time from 8.30am till 3pm with Lunch provided and Saturday Café running a Tuesday evening session 6.30pm till 9pm, a Saturday Session from 12noon till 3.30pm and a Sunday Session from 12noon till 3.30pm. During the Summer Holidays as well as other school holidays, there was also morning and afternoon sessions for the Saturday café clients. All Parents/ Carers accessing the

Nursery and Saturday Café continue to be extremely happy that there is now ongoing Provision for their children.

Our Rainbows, Brownies, Guides and Rangers continued to have their meetings and they are all enjoying being able to work in groups, learning new skills, earning badges, doing crafts and cooking. The Brownies went to Pack Holiday and the Guides went to Division Camp at our Campsite Achachairdeis at Gartocharn. A great time was had by all the girls and leaders.

The Guild continued in February 2023 and we then continued to meet weekly with our normal programmes of speakers, singers, slide shows, all opened with Hymns, Bible Readings and Prayer and closing with Afternoon Tea. Members of the Guild were able to take part in 2023's World Day of Prayer in Cathcart Old Parish Church this year and it was good to be able to join with other people to pray for others. The Cleaning Group, and Maintenance Group (The Tuesday Boys) also continued in February 2023. All of these groups provided opportunities for friendship and fellowship.

Tophski's (a private catering company), continued to provide catering facilities; 7 days a week from 9.30am till 7pm; to our local area. They continued their phone-in ordering service and delivery service and this is proving popular at Lunch Time with the local Secondary Pupils.

The Royal Air Force Association continued their once-a-month Friendship Friday tea-room in the Church. It was well received by RAFA and Church members.

Financial Review

Historically the principal sources of income are offerings and donations. However, in recent years the rental income received has also become a factor. In 2023 total income from all these sources amounted to £132,182(2022 |£106,228) with the increase being due to a substantial legacy.

Risk Management

The principal risks facing the charity and the plans for mitigation are highlighted below.

Risk – The cost of possible major structural repairs.

Mitigation – In recent years a full structural survey of our historic church buildings was carried out with the intention of preparing a detailed plan for the future maintenance and repair. This work has been placed on hold pending the resolution of other factors affecting the congregation's finances.

Risk – falling income.

As indicated this matter is under constant review.

Reserves Policy

The charity Trustees are conscious of the inability to hold sufficient reserves to meet 6 months obligations. This is being considered as part of the current Mission Plan being undertaken and a solution will be included within this review.

Structure, Governance and Management

The congregation is a registered charity, number SC002727 and operates under the Quoad Omnia Constitution, under which the Kirk Session deals with all matters civil and sacred. Members of the Kirk Session are the Charity Trustees. The Kirk Session are 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.

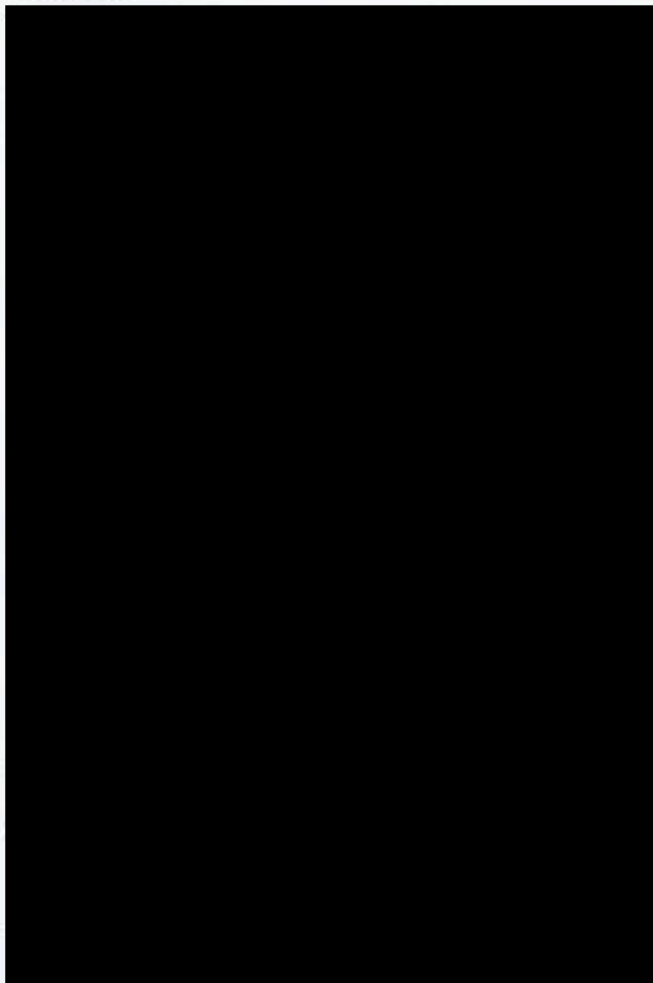
The Kirk Session met on 10 occasions this year and is responsible for the spiritual and temporal affairs within the Church. Between meetings of the Kirk Session executive powers are granted to the Church Management Team which reports to the Kirk Session. Proposals or recommendations made by the Church Management Team must be approved or homologated by the Kirk Session.

Reference and Administration Information

Charity Name: Cathcart Old Parish Church of Scotland, Glasgow - Registration Number SC002727

Congregational Registration Number 160917

Trustees



Principal Office Bearers

Minister:

(Till 04/02/2023)

Interim Moderator

From 04/02/2023 till 31/08/2023)

From 01/09/2023)

Session Clerk

Congregational Treasurer

Principal Office

Cathcart Old Parish Church

119 Carmunnock Road

Glasgow

G44 5UW

Independent Examiner

Name

Address

Designation Finance Consultant.

Bankers

Bank of Scotland

20 Busby Road

Clarkston

Glasgow

G76 7XH

Contact Address for the Office of the Scottish Charity Regulator

Name

Address

Designation Finance Consultant.

Cathcart Old Parish Church of Scotland

Year ended 31 December 2023

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 under the historical cost convention, modified to reflect the inclusion of investments and the manse at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: 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 2015), 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). The Charity meets the definition of a public benefit entity under FRS 102.

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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. 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. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of interest paid or payable by the bank. Dividends on investments are recognised once the dividend has been declared and notification has been received of the dividend due.

On receipt, donated professional services and donated facilities are recognised as income on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Cathcart Old Parish Church of Scotland

Year ended 31 December 2023

Accounting Policies

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

The Charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

The manse which is vested in Local Trustees is included at market value as estimated by the Trustees.

All other fixed assets costing in excess of £500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Plant and Machinery - 25% on cost and 10% on cost

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Cathcart Old 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.

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
1 Donations and Legacies								
Offerings	37,485	-	-	37,485	37,845	-	-	37,845
Tax Recovered on Gift Aid	-	-	-	-	2,045	-	-	2,045
Legacies	30,000	-	-	30,000	500	-	-	500
Donations	2,768	-	-	2,768	5,886	-	-	5,886
Other	-	-	-	-	-	-	-	-
	<u>70,253</u>	<u>-</u>	<u>-</u>	<u>70,253</u>	<u>46,276</u>	<u>-</u>	<u>-</u>	<u>46,276</u>
2 Income from Charitable activities								
Tearoom	777	-	-	777	1,166	-	-	1,166
Weddings and funerals	900	-	-	900	1,775	-	-	1,775
Sale of Life and work	-	-	-	-	-	-	-	-
Other Income	1,202	-	-	1,202	365	-	-	365
	<u>2,879</u>	<u>-</u>	<u>-</u>	<u>2,879</u>	<u>3,306</u>	<u>-</u>	<u>-</u>	<u>3,306</u>
3 Income from other trading activities								
Hall lets	58,748	-	-	58,748	56,567	-	-	56,567
	<u>58,748</u>	<u>-</u>	<u>-</u>	<u>58,748</u>	<u>56,567</u>	<u>-</u>	<u>-</u>	<u>56,567</u>
4 Investment income								
Dividends received	302	-	-	302	79	-	-	79
Deposit interest	-	-	-	-	-	-	-	-
	<u>302</u>	<u>-</u>	<u>-</u>	<u>302</u>	<u>79</u>	<u>-</u>	<u>-</u>	<u>79</u>
5 Other Income								
Pulpit Supply	-	-	-	-	-	-	-	-
Grants received	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>132,182</u>	<u>-</u>	<u>-</u>	<u>132,182</u>	<u>106,228</u>	<u>-</u>	<u>-</u>	<u>106,228</u>

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

6 Analysis of Expenditure

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Raising Funds																
Tearoom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Offering Envelopes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Activities																
Ministries & Mission Contributions	39779						39,779		49,595						49,595	
Presbytery Dues	2550						2,550		2,391						2,391	
Minister's Expenses	848						848		2,643						2,643	
Manse rent	0						-		-						-	
Council Tax Manse	3047						3,047		2,250						2,250	
Pulpit Supply	2222						2,222		-						-	
Other Salary Costs	3640						3,640		4,549						4,549	
Fabric Repairs & Maintenance	7183						7,183		9,113						9,113	
Water & Insurance	15143						15,143		12,769						12,769	
Heating and lighting	43552						43,552		29,871						29,871	
Postage, stationery & Advertising	374						374		319						319	
Professional Fees	2931						2,931		2,214						2,214	
Cleaning materials	2165						2,165		1,359						1,359	
Accountants	0						-		-						-	
Depreciation	0						-		-						-	
Other expenses	4026						4,026		679						679	
Total	127460		0	0			127,460		117,752						117,752	
Total																

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Cathcart Old Parish Church of Scotland **Notes forming part of the financial statements** **for the year ended 31 December 2023**

7 Staff costs and numbers

Salaries and wages	2023	2022
Redundancy Payment	£	£
Total	3,640	4,540
	<u>3,640</u>	<u>4,540</u>

The average number of employees during the year was as follows:

The haven tearoom Staff	2023	2022
Hallkeeper & Cleaner	Number	Number
	-	-
	<u>-</u>	<u>-</u>

No employee had employee benefits in excess of £60,000 (2022 nil)

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. 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 £28,137 and the maximum stipend (in the fifth and subsequent years) was £34,577.

8 Trustee Remuneration and Related Party Transactions

During the year one trustee (the minister) received reimbursement of expenses incurred in respect of Council Tax and and travel and other expenses totalling £848 (2022 - £6,133)

No trustee or person related to a trustee had any personal interest in any contract or

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

transaction entered into by the charity during the year.

During the year a total of £12000 was donated to the congregation by trustees.

9 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by 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.

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

10 Tangible Fixed Assets

	Audio Visual & Sound				
	Manse	Equipment	Fittings	Total	
	£	£	£	£	
Cost/valuation					
At 1 January 2023	-	-	3,812	3,812	
Additions	-	-	-	-	
Gain/(loss) on revaluation	-	-	-	-	
Disposals	-	-	-	-	
At 31 December 2023	-	-	3,812	3,812	
Accumulated Depreciation					
At 1 January 2023	-	-	3,812	3,812	
Charge for year	-	-	-	-	
Eliminated on Disposals	-	-	-	-	
At 31 December 2023	-	-	3,812	3,812	
Net Book Value					
At 31 December 2023	-	-	-	-	
At 31 December 2022	-	-	-	-	
Cost/valuation					
At 1 January 2023	-	-	3,811	3,811	
Additions	-	-	-	-	

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

Gain /(loss) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2023	-	-	3,811	3,811
Accumulated Depreciation				
At 1 January 2023	-	-	3,811	3,811
Charge for year	-	-	-	-
Eliminated on Disposals	-	-	-	-
At 31 December 2023	-	-	3,811	3,811
Net Book Value				
At 1 January 2023	-	-	-	-
At 31 December 2022	-	-	-	-

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

Gain /(loss) on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2023	-	-	3,811	3,811
Accumulated Depreciation				
At 1 January 2023	-	-	3,811	3,811
Charge for year	-	-	-	-
Eliminated on Disposals	-	-	-	-
At 31 December 2023	-	-	3,811	3,811
Net Book Value				
At 1 January 2023	-	-	-	-
At 31 December 2022	-	-	-	-

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

13 Creditors falling due within one year

Taxation and Social security
 Other creditors
 Church

2023	2022
£	£
526	-
0	-
526	-

14 Creditors falling due after more than one year

Loan from General Trustees
 Less due within one year

2023	2022
£	£
-	-
-	-
-	-

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

Endowment funds	1270					1270
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>1,270</u>	-	-	-	-	<u>1,270</u>
Restricted funds						
Flower Fund	3,139	-	-	-	-	3,139
Christian Education	-	-	-	-	-	-
Mothers & Toddlers	<u>3,139</u>	-	-	-	-	<u>3,139</u>
Unrestricted funds						
Designated Fabric Fd	12,253	-	-	-	-	12,253
Designated Benevolent Fd	1,450					1,450
Sunday School Fund	822					822
General Fund	2,431	132,182	(125,460)			9,153
Haven Tearoom	-					-
Guild	2,161					2,161
Men's Association	299					299
	<u>19,416</u>	<u>132,182</u>	<u>(125,460)</u>	-	-	<u>26,138</u>
Total funds	<u>25,825</u>	<u>132,182</u>	<u>(125,460)</u>			<u>32,547</u>

Cathcart Old Parish Church of Scotland **Notes forming part of the financial statements** **for the year ended 31 December 2023**

15 Movement in Funds

Purposes of Endowment Funds

The Smith Bequest: Income is to be used to provide Sunday School teaching materials

The Jones Legacy: Income is to be used to meet Youth Development costs

Purposes of Restricted Funds

Flower Fund: A fund to provide flowers for display within the church premises.

Guild Fund: The Trustees have set aside funds for use by the Guild Committee.

Manse Fund: The fund reflects the net book value of the manse

Refurbishment Fund: Established in 2015 to deal with major refurbishment of the Sanctuary

Purposes of Designated Funds

Fabric Fund: A fund for the maintenance of the church properties.

Youth Development Fund: A fund to provide specific support for young people in the church and local community.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

16 Analysis of Net Assets Among Funds

	General		Designated		Restricted Endowment		Total	
	Fund	£	Funds	£	Funds	£	Funds	£
Fixed Assets	-	-	-	-	-	-	-	-
Investments	1,000	-	9,000	-	-	-	-	10,000
Current Assets	21,073	-	-	-	-	-	-	21,073
Current Liabilities	(526)	-	-	-	-	-	-	(526)
Liabilities over 1 year	-	-	-	-	-	-	-	-

Cathcart Old Parish Church of Scotland **Notes forming part of the financial statements** **for the year ended 31 December 2023**

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	General		Designated		Restricted Endowment		Total	
	Fund	£	Funds	£	Funds	£	Funds	£
Fixed Assets	-	-	-	-	-	-	-	-
Investments	1,000	-	9,000	-	-	-	-	10,000
Current Assets	21,073	-	-	-	-	-	-	21,073
Current Liabilities	(526)	-	-	-	-	-	-	(526)
Liabilities over 1 year	-	-	-	-	-	-	-	-

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

	2023 £	2022 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	-	-
Market Value of Balances at 31 December	-	-
<u>REVENUE ACCOUNT</u>		
Credit Balances held at 31 December	-	-
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	-	-

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

17 Collections for Third Parties

	Paid	
	2023	2022
	£	£
CHAS		120
Lodging House Misson		
Poppy Scotland		
Mary's Meals	-	
The Mallard		
Musical Memories		
Motor Neurone		
	-	-
	-	120

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Cathcart Old Parish Church of Scotland

for the year ended 31 December 2023

Independent Examiner's Report to the Trustees of Cathcart Old Parish Church

I report of on the accounts of the charity for the year ended 31 December 2023

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 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 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 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.

Name:

Professional Qualification/Professional Body:

Address

Member Institute Bankers of Scotland

Date 23/4/24

Cathcart Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2023

17 Collections for Third Parties

	Paid	
	2023	2022
	£	£
CHAS		120
Lodging House Misson		
Poppy Scotland		
Mary's Meals	-	
The Mallard		
Musical Memories		
Motor Neurone		
	-	-
	-	120

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