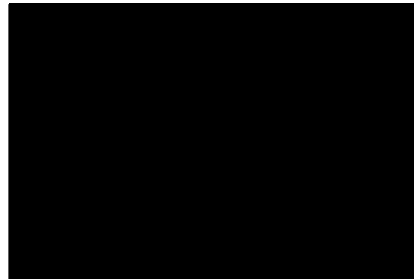
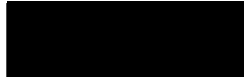


Cumbernauld Kildrum Parish

Church of Scotland

Contact Details – Treasurer



**Report and Accounts
for year ended 31 December 2022**

Scottish Charity Number: SC004564

Congregational Reference Number 221337

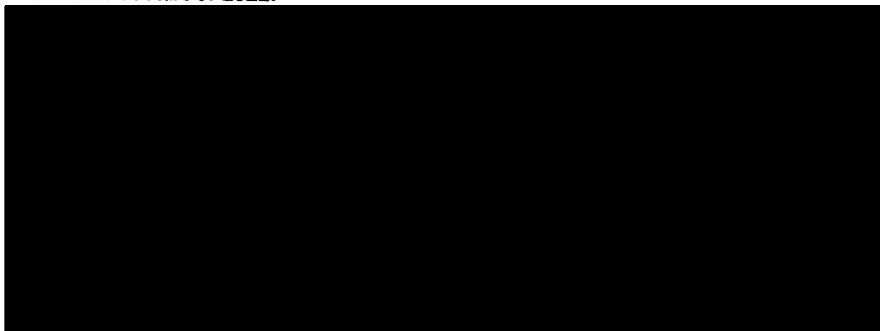
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KIRK SESSION

Interim Moderator : Rev William Wilson

Team Ministers introduced from September 2022 and November 2022 respectively : Rev [REDACTED]
[REDACTED]

Trustees at start of 2022:



During 2022 [REDACTED] passed away and there were no further changes to the list of Trustees.

The congregation operate on a Unitary Constitution (copy available), and the sole Trustees are constituted by the Kirk Session.

PRINCIPAL OFFICE BEARERS

Interim Moderator : [REDACTED] Appointed 1st January 2022

-Team Ministers: [REDACTED] Appointed September 2022 and November 2022 respectively

Session Clerk : [REDACTED] Appointed January 2019

Congregational Treasurer: [REDACTED] Appointed September 2019

Independent Examiner: [REDACTED]

Bankers: Virgin Money, 110 Cowgate, Kirkintilloch, G66 1JU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Church was administered in accordance with the terms of the Model Deed of Constitution until adoption of a Unitary Constitution in June 2019. A linkage was agreed with Cumbernauld St Mungo's in 2019 and in September 2022 Trustees agreed in principle to a future Union with Cumbernauld St Mungo's Parish Church in 2023 but the assets and liabilities of each congregation were unaltered.

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. In a Vacancy, the Interim Moderator is appointed by Presbytery.

Organisational Structure

All in accordance with the established practices of the Church of Scotland. The Kirk Session meets 6 times per year or as required and are chaired by the Minister or Interim Moderator. During 2022, due to Covid 19, the first two meetings were held by Zoom and telephone under the terms of the Church of Scotland's Virtual Meeting Act (Act 6 2018 of the General Assembly of the Church of Scotland).

Objectives and Activities

Overall objectives are in accordance with the established practices of the Church of Scotland which seeks to glorify God and work for the advancement of Christ's kingdom throughout the World, and specifically among the community here in Kildrum and Carbrain. It co-operates with other Churches in ecumenical bodies in Scotland and beyond.

Specific Activities

- Services of Worship are held at 10.00am on every Sunday until September 2022 when it was altered to 11.30am.
- Communion is celebrated four times a year.
- There are informal Communions during the year.
- Home Communions are celebrated for those who request it.
- There is a Christmas Day Service.
- The Church can be called on by members of the parish community for marriages, baptisms and funerals

The following activities involve young people, and are carried out on Church premises:

- Scouts: Explorers, Scouts, Cubs and Beavers.
- Boys' Brigade: Seniors, Company Section, Juniors and Anchor Boys.
- Girl Guides: Guides, Brownies and Rainbows.

Over 200 young people are involved in these activities. The halls were re-opened from the start of 2022 following appropriate Risk Assessments following Covid 19 restrictions in 2021.

Social events and Community activities

- Summer and Winter Fayres are attended by local people.
- We also organized and took part in an ecumenical Festival of Light Christmas Service.
- The Church Hall is a venue each year for Boys' Brigade displays.
- The Church Hall is used occasionally for children's birthday parties.
- Contacts are being made with other organizations in the Community such as the Salvation Army, Muirfield Community Centre and the YMCA.
- We run a Care Line where anyone who needs help can contact us e.g. collecting prescriptions.
- We are an Eco Congregation committed to helping to sustain the environment.

Achievements and Performance

- The Presbytery of Glasgow appointed Rev William Wilson as Interim Moderator to replace Alison Cooke. The Trustees thank Alison for her diligent work as Interim Moderator.
- During 2022 worship commenced again in the Sanctuary following appropriate Risk Assessments and the relaxation of Covid19 restrictions conducted by the Locum, Rev Helen Christie. She continued as locum until the end of June 2022 when she resigned. The Trustees sincerely thank the locum for all of her very valuable work and discipleship, particularly through the pandemic.
- From June until September worship was conducted by a variety of visiting preachers using pulpit supply. The Trustees thank them all for this along with the Interim Moderator, William Wilson, for arranging their supply.
- Following their ordination in September 2022 Rev James Gemmell and Rev Fiona Crawford were introduced to the congregations of Cumbernauld Old, Cumbernauld St Mungo's & Cumbernauld Kildrum as Ministers in a pioneering Team Ministry.
- Throughout 2022 a number of joint services were held with St Mungo's. Special services included the Ordinations by the Presbytery of Glasgow of Fiona Crawford & James Gemmell, one to celebrate the 60th anniversary of the dedication of the Kildrum Sanctuary and to give thanks in advance of its planned closure, and one for those who were bereaved during the pandemic.
- The joint nomination Committee had in December 2021 identified a candidate to preach as sole nominee but the Presbytery of Glasgow refused to allow the process to continue as final deadline dates for calls being extended under Church legislation were not met. In early 2022 Glasgow Presbytery then agreed to sustain an exceptional right to call to St Mungo's and Kildrum but this decision was not upheld by Faith Nurture Forum of the Church of Scotland and the nomination process came to an end. The Trustees thank those members of Kildrum who were on the joint nomination Committee for their diligence and hard work with special thanks to Hilda Dunn for chairing the Committee.
- During 2022 The Presbytery of Glasgow invited congregations to discuss their likely future together under the Presbytery Mission Plan in groups or clusters within 5 zones of Presbytery. The proposals by Presbytery were to reduce the number of paid ministries Presbytery wide by almost 50% within 5 years, and to identify those buildings critical to mission going forward and financially sustainable in the long term, and those that were not. Moodiesburn, Cumbernauld : Kildrum, St Mungo's, Old, Condorrat and Abronhill formed a cluster (3f) within Zone 3 of the Presbytery. Members of Kildrum attended a number of meetings of the cluster along with Presbytery Zone Meetings during 2022. Trustees in September 2022 agreed to pursue a likely Union in 2023 with Cumbernauld St Mungo's and to transfer all assets and liabilities and to dissolve SC004564 when a Draft Basis of Union had been approved by both sets of Trustees, both congregations, by Presbytery of Glasgow and Faith Nurture Forum of the Church of Scotland. This followed a decision by the Trustees in August 2022 to very regretfully cease to use the Sanctuary at Kildrum for worship from early 2023.

- They also resolved to ask the General Trustees of the Church of Scotland, following a building audit (AMBA) carried out by Presbytery and the General Trustees of the Church of Scotland, to sell, let, or otherwise dispose of the Sanctuary during 2023 subject to approval by the Presbytery of Glasgow. This was due to falling congregational numbers and the consequent concerns for financial viability in the future. allied to very substantial capital investment which would otherwise be required to sustain the building long term. All works required to keep the premises safe, healthy, and wind and watertight until disposal have and will be completed. The Trustees also agreed to keep the halls going forward for vital mission and outreach purposes. Sufficient funds are and will be available to run, maintain and sustain the halls from funds held centrally by the Church for Kildrum in the Consolidated Fabric Fund, Manse Letting Fund and future proceeds of let (or potential future sale) of the Manse.

The planned closure of the Sanctuary generated considerable public interest.

Going forward the draft Presbytery Mission Plan envisages a further Union of Cumbernauld Kildrum and St Mungo's with Cumbernauld Old and the retention going forward of the suite of buildings at St Mungo's, Cumbernauld Old and the halls at Kildrum. As a result of the future Union only one manse will be required and it is envisaged that the sale of all three manses will allow the purchase of a new Manse to be used by the future Minister of the three United Charges, the balance transferred to the fabric funds of the new United Charge,

- The Church Halls were re-opened in January 2022 after relaxation of Government Covid19 Regulations following appropriate Risk Assessments and are regularly used by a number of youth organizations and others in the Community. The Trustees are open to further Community Partnerships or financial joint ventures in the halls going forward and are also pursuing commercial and community lets when the halls are not being used by the youth organizations.
- Regular maintenance and repair work was carried out to the sanctuary and halls throughout 2022. In particular North Lanarkshire Council were contacted on a number of occasions to deal with water affecting the environs and, occasionally, ingress to the premises due to broken drains above the suite of buildings. The Trustees extend their thanks to Robert Frew and David Lavery for all their hard work on fabric issues and on the drainage problems.
- Electrical works to ensure safety were planned at the end of 2022 to take place in early 2023. All other Health and Safety compliance issues were dealt with in 2022 including Fire Extinguisher and Gas Boiler Servicing

Future plans

Much of this is reported on above. It is anticipated that following the Union in 2023 with St Mungo's Parish Church the charity will be dissolved with assets and liabilities transferred accordingly.

Financial Review

During 2022 the income of the Church, when compared with 2021, increased by £14,847 due to £24,844 being transferred from the Church of Scotland General Trustees (Please see next paragraph).

The manse became vacant in June 2015. The manse has been let since September 2017. The income generated from the lease is being held by the Church of Scotland General Trustees. The balance being held at 31st December 2022 is shown as an appendix on page 11 of this report and accounts. During 2022 £24,884 was transferred from the General Trustees. £18,290 to our General Fund and £6,594 to our Fabric Fund. Decisions on the future of the manse will be made by the new United Charge during 2023, either to continue to let or to sell. It is intended to retain the halls complex.

Grounds around the Church and halls are maintained by volunteers.

Organist fees have remained in line with the recommended scale of fees from the Scottish Organist Federation. During 2022 our Organist declined to accept his fees.

The halls are normally in continuous use by the Church organizations as well as the uniformed organizations.

Reserves Policy and Risk Management

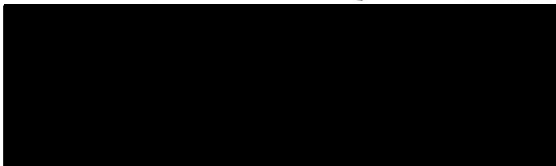
The Church policy is to maintain unrestricted funds, being the free reserves of the Church at a positive level. At the year end the Church held unrestricted cash funds of £19,943 of which £6,341 is designated for fabric funds and other amounts £1,317 detailed in Note 2 for Church Organizations, with a remaining balance of £12,285 for general purposes.

The Trustees have reviewed the major risks which the Church might face and confirm that systems have been established to mitigate these risks. The Data Protection legislation is being reviewed and acted upon as required. Safeguarding is a matter taken seriously and reviewed at each meeting of the Kirk Session.

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. They 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 for Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.. 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 on.



28/1/23

Session Clerk

Independent Examiner's Report to the Trustees of Cumbernauld: Kildrum Parish Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 9-12.

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 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.

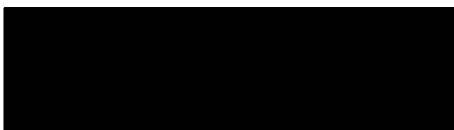
Basis of the Independent Examiner's Statement

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 these 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

- a) 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
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Examiner

31/3/23

Receipts and Payments for the year ended 31 December 2022

| | Note | Unrestricted Funds 2022 £ | Unrestricted Funds 2021 £ |
|--|------|------------------------------------|------------------------------------|
| Receipts | | | |
| Donations | 3 | 32,410 | 39,051 |
| Activities for generating funds | | - | - |
| Bank & deposit interest | | 15 | 11 |
| | | <u>32,425</u> | <u>39,062</u> |
| Rental of premises | | - | - |
| Grants (Ferguson Bequest Fund) | | - | - |
| Receipts from General Trustees | 5 | 24,884 | 3,400 |
| Other receipts | | - | - |
| Total Receipts | | <u><u>57,309</u></u> | <u><u>42,462</u></u> |
| Payments | | | |
| Cost of generating funds | 4 | 84 | 104 |
| Charitable activities | 4 | 40,865 | 48,720 |
| Total Payments | | <u><u>40,949</u></u> | <u><u>48,824</u></u> |
| Excess of Receipts over Payments for the year | | 16,360 | (6,362) |
| Balances brought forward | | 3,583 | 9,945 |
| Balances carried forward | 2 | <u><u>19,943</u></u> | <u><u>3,583</u></u> |

The above figures exclude transfers from the Fabric Fund to the General Fund of £7,307 during 2021.

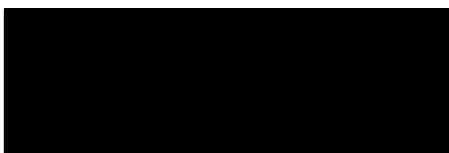
Statement of Balances as at 31 December 2022

| | Note | Unrestricted Funds 2022 £ | Unrestricted Funds 2021 £ |
|--|------|------------------------------------|------------------------------------|
| Bank & Deposit balances brought forward at 1st January | | 3,583 | 9,945 |
| Excess of Receipts over Payments for the year | 2 | 16,360 | (6,362) |
| Bank & Deposit balances carried forward at 31st December | | <u><u>19,943</u></u> | <u><u>3,583</u></u> |

The accounts were approved by the Trustees on

28/1/23

For and on behalf of the Trustees



Session Clerk

Notes to the Accounts

- 1 **Trustee Remuneration and related party transactions**
During the year there were no payments to Trustees or related parties.

2 **Movements in Funds**

| | 1 January | Receipts | Payments | Transfer | 31 December |
|---------------------------|--------------|---------------|-----------------|------------|---------------|
| | 2022 | 2022 | 2022 | 2022 | 2022 |
| | £ 1,134 | £ | £ | £ | £ |
| Unrestricted Funds | | | | | |
| General Fund | 1,134 | 48,968 | (37,817) | - | 12,285 |
| Designated Funds | | | | | |
| Fabric Funds | 1,015 | 8,341 | (3,015) | - | 6,341 |
| Flower Fund | 102 | - | (102) | - | NIL |
| Lunch Club | 1,012 | - | - | - | 1,012 |
| Adult Group | 305 | - | - | - | 305 |
| Sunday Teashop | 15 | - | (15) | - | NIL |
| Total Funds | 3,583 | 57,309 | (40,949) | NIL | 19,943 |

Purpose of Designated Funds

| | |
|-------------|---|
| Fabric Fund | Maintenance of church and manse property. Between June 2015 and September 2017 the manse was vacant and was overseen weekly. The manse has been let since September 2017. |
| Flower Fund | Providing flowers for worship and gifting. This Fund is now closed. |
| Lunch Club | Provide lunch and a meeting place for the elderly of the community. There were no activities during 2022. |
| Adult Group | Fellowship amongst adults within the church and community. There were no activities during 2022. |
| Sunday Teas | After Church fellowship and a meeting place for members and visitors. This Fund is now closed. |

Notes to the Accounts continued

3 Analysis of Donations (all unrestricted)

| | 2022 | 2021 |
|-------------------------------------|---------------|---------------|
| | £ | £ |
| WFO Scheme | 8,496 | 11,573 |
| Banker Orders Direct | 12,322 | 11,402 |
| Tax recovered on Gift Aid Donations | 6,488 | 5,903 |
| Ordinary Offerings (Open Plate) | 3,197 | 2,706 |
| Other Offerings and Donations | 452 | 7,467 |
| Funeral Donations | 547 | - |
| Hall Lets | 140 | - |
| Donations for Other Charities | 768 | - |
| | <u>32,410</u> | <u>39,051</u> |

4 Analysis of Payments

| | 2021 | 2021 |
|----------------------------------|-----------|------------|
| | £ | £ |
| Costs of Generating Funds | | |
| Offering envelopes | <u>84</u> | <u>104</u> |

Charitable Activities

| | | |
|-----------------------------------|---------------|---------------|
| Ministries and Mission allocation | 24,724 | 25,407 |
| Presbytery Dues | 1,059 | 814 |
| Interim Moderator's expenses | 224 | - |
| Locum's salary & expenses | 3,487 | 8,103 |
| Pulpit supply | 848 | 165 |
| Deacon's expenses | - | - |
| Treasurer's honorarium | - | - |
| Fabric repairs and maintenance | 3,015 | 5,838 |
| Heat and light | 2,498 | 3,496 |
| Insurance | 2,783 | 2,676 |
| Bank charges | 303 | 300 |
| Organ fees | - | - |
| Printing, stationery and postage | 140 | 36 |
| Water Rates | - | 677 |
| Life & Work Advert | - | 137 |
| Independent Examiner | 720 | 150 |
| Charitable payments | 661 | 577 |
| Miscellaneous | 286 | 34 |
| Other Expenses (see below) | 117 | 310 |
| | <u>40,865</u> | <u>48,720</u> |

Other expenses

| | | |
|---------------------------------------|------------|------------|
| Telephone expenses | - | - |
| Purvey | - | - |
| Outings and parties | - | - |
| Sunday School prizes and resources | - | - |
| Flowers | 102 | 265 |
| Organisations donations to the church | - | 45 |
| Cleaning materials | 15 | - |
| Charitable payments made by groups | - | - |
| | <u>117</u> | <u>310</u> |

Notes to the Accounts continued

5 Receipts from Church of Scotland General Trustees

During 2022 £24,884 was received in respect of transfers from our Manse Letting Fund which is held by the Church of Scotland General Trustees, Edinburgh. £18,290 was credited to our General Fund and £6,594 to our Fabric Fund.

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 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 £28,700 (2021 - £28,700) and the maximum stipend (in the fifth and subsequent years) £35,269 (2021 - £35,269).

7 Ministries and Mission Allocation

The Ministries and Mission Allocation includes the contribution to the National Stipend Fund mentioned in Note 4 above. In 2022 the Church paid, as in previous years, its full Allocation due of £24,724 (2021 - £25,407). We also paid in full the costs relating to our Locum Minister, £3,487 (2021 - £8,103). Pulpit Supply paid in 2022 was £848 (2021 - £165).

8 Collections for Third Parties

| | 2022 £ | 2021 £ |
|-----------------------------|-----------|-----------|
| Christian Aid | 156 | 194 |
| Glasgow City Mission | 171 | 185 |
| Ukraine Appeal | 178 | |
| Earl Haig Fund | - | 198 |
| SCIAF | 156 | - |
| Malawi Disaster | - | - |
| Mission Aviation Fellowship | - | - |
| | <hr/> 661 | <hr/> 577 |

Appendix

Manse Letting Income Fund

Funds held on behalf of the Congregation by The Church of Scotland General Trustees as at 31st December 2022 amounted to £18,693 (2021 - £35,731).

During 2022 £24,884 was transferred from this fund. £18,290 to our General Fund and £6,594 to our Fabric Fund.