



WISHAW ST MARK'S PARISH CHURCH OF SCOTLAND

TRUSTEES' ANNUAL REPORT AND RECEIPTS AND PAYMENTS ACCOUNT

Year ended 31 December 2023

*Charity Registration Number SC 012529
Congregation Reference Number: 171160*

Trustees' Annual Report and Receipt and payments Account Year Ended 31 December 2023.

Reference and Administrative Information.

Charity Name: Wishaw St Mark's Parish Church of Scotland

Charity Registration Number: SC 012529

Congregation Reference Number: 171160

Contact Address:

Trustees

Kirk Session:

Principal Office Bearers

Bankers:

Royal Bank of Scotland
98 Main Street
Wishaw
ML2 7LU

Trustees' Annual Report and Receipt and payments Account Year Ended 31 December 2023.

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and Congregational Board are charity trustees. The Kirk Session members are the Elders of the Church and are chosen from those members of the congregation 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 the Presbytery. The Congregational Board is appointed from within the congregation, and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they may seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Kirk Session which meets at least six times in a year is responsible for the spiritual affairs within the Church and is chaired by the Minister, Interim Moderator, or someone with the approval of the Minister or Interim Moderator.

The Congregational Board is chaired by the Minister, or Interim Moderator or person appointed by the board with the approval of the Minister or Interim Moderator and meets at least six times in a year.

The Rev. [REDACTED] came to St Mark's in Dec 2021, as Interim Moderator. He remained at St Mark's throughout 2022 and left in February 2023.

[REDACTED] became Interim Moderator in February 2023. Readers [REDACTED] conducted worship in St Mark's until June 2023.

In June 2023 [REDACTED] became Locum at St Mark's.

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 religion to the people in every parish in Scotland through a territorial ministry. It co-operates with other Churches and various ecumenical bodies in Scotland and beyond.

Public Worship in Wishaw St Mark's Parish Church of Scotland is held every Sunday at 10.15am. It was our practice to observe the Sacrament of Holy Communion on the last Sunday of each month. This practice continued until our previous Minister moved to take up a position in Holland. Subsequent Interim Moderators who were also Ministers of Word and Sacrament gradually moved to the present practice of observing communion quarterly using the offices of visiting Clergy.

Special services are held during the year to mark the Christian calendar. For example, during easter our normal practice would be to hold an evening service every weeknight, Wednesday shared year about with St Adain's and Maundy Thursday year about with Clelland Parish Church. Restrictions during Covid prevented this happening, and the recent closure of our linked charge Clelland Parish Church, has resulted in Easter Services being with other churches in our own area. This first venture in this format was a good success and this will continue in 2024. Beyond that date this practice will greatly depend on the union formed of our local churches.

We still have close ties with St Aidan's the local Roman Catholic Church.

Sunday Worship is very much an inclusive service in as much as members of the congregation are involved in prayer, scripture reading, and being part of or totally delivering the "reflection" part of a service.

Worship involving youth organisations, for example BB Founder's Day, and Girl Guide Thinking day include those organisation members taking part in the service.

Wishaw St Mark's was created as a Church Extension Charge in the early 1960's to cater for a major housing development in Coltness. At the same time a Roman Catholic Parish Church, St Aidan's was built close by. The timing, proximity and willingness have meant that close spiritual ties have formed between the two congregations.

St Mark's is a seven day a week community Church, inclusive of the following activities.

"Bite and Blether" meet on a Monday at lunch time, where a simple meal is served with ample opportunity to spend time socially. Many of the people attending this meal would have difficulty in walking or getting to the church and a pick-up and drop off service is provided.

Into the afternoon a Bible Study group meet in our small hall.

Monday evening is Men's Fellowship night! They meet every Monday evening autumn through to spring the programme can be as simple as meeting in fellowship, inviting speakers along, joining together with similar Fellowships from neighbouring churches or games nights, typically carpet bowling. The highlight of this year was winning the Brogan Trophy, an outdoor bowling competition played among other Church Fellowships in the area. Having won the award in 2023 we have the pleasure of hosting the competition again in 2024.

Also, on Monday evenings we have one pack of both Brownies and Rainbows meeting in our large hall. A second pack of Brownies meet on a Wednesday evening with a further pack of Robins meeting every Tuesday evening.

The pre-Brownie packs, Rainbows and Robins are very much geared towards allowing the young girls to come along and enjoy an evening of fun and games whilst interacting and developing social skills with their peers.

The Brownies at their weekly meetings progress the Brownie Programme achieving interest badges, skill builders, and theme awards. Some girls also achieved their Bronze and Silver section awards with three girls gaining their Gold Award. Among the award achievements are lots of time for crafts, games and campfire singing. They were also delighted to have a weekend pack holiday before the summer break to Vogrie House in Dalkeith, their first weekend away since Covid!

Girl Guide meet on a Wednesday evening working on multiple badge awards such as First Aid and Communications, and Guiding Traditions. Photography is one of the badges they can and do continue to follow at home. The Girls are also encouraged to plan nights with things that interest them such as a self-care night, games nights and walks through the community.

Tuesday morning, we have line dancing. This is a venture stemming from a social group we started some time ago called "Meet at St Mark's". It's now firmly established in our calendar. Again, an opportunity to meet with the added benefit of exercise.

The Guild have moved from their usual evening slot to the Tuesday afternoon. The roll is 33 ladies. Each meeting begins with devotions followed by various speakers on topical or subjects related to the theme. During this Session they followed the third year of the theme "New wine, New wineskins" which is the final part of the Guild Strategy – Look forward in Faith. Contributions were made to the Guild projects.

Wednesday morning, we have a Parent and Toddler Group meeting in our hall. Initially following Covid numbers were down. However, for 2023 there was a significant increase in attendance. There is a plentiful supply of toys for all with lots of opportunity for children to interact and get to know each other. There is certainly lots of time for the adults to chat and meet-up with one another. Highlights of the year are the parties, easter egg hunts and the much applauded Santa visits. All children have lunch, and parents have the opportunity for coffee with their chats.

Thursday afternoon we have a Fellowship group meet at St Mark's. this is open to all, however, mainly attended by ladies. Very much a community venture, with entertainment by speakers on a whole range of topical material with plenty of opportunity for chat and refreshments.

Again, there are arrangements for those attending to get picked up and brought along if they can't make it themselves.

Thursday and Friday evenings are taken over by the BB. The Junior Section do well with every boy Working through the achievement scheme to gain their badges.

The Junior Section has completed in every Battalion competition, with every boy being part of at least one competition.

Their programme is not just limited to competitions and badge work. During the year they visited the Lochgoilhead Scout Centre for a long weekend. Taking part in the outdoor adventure activities. Of great interest to the boys was a visit to Glasgow Airport where they had a guided tour of the British Airways maintenance hanger by the staff.

Friday evening, we have both Anchor Boys and Company Section meeting in our halls and spilling over into the church. Quite often we just don't have sufficient space and need to hire the facilities of the local school. Again, our BB Company has excelled, a measure of the work by Officers and boys in gaining the distinction of winning the Battalion Trophy.

On Friday mornings we host the Coltness Community Food Larder where foodstuffs are made available to families in need. This is not limited to food, also on offer are children's clothes, toys, and toiletries.

Saturday mornings are spent gardening, ground maintenance, and general property care by members of the congregation.

In the afternoon children are welcomed back into St Mark's giving the opportunity for a Badminton and a Model Club to be attended. The modelling club caters for all tastes in modelling and can range from ships to planes to trains. Their efforts are exhibited at area events.

Our car park continues to be a great benefit to the community as it is used to allow safe drop-off and pick-up for the children of the local Roman Catholic and Non-denominational primary schools.

We are a charity and provide for and nurture all the foregoing groups and their activities, we very much look to the community.

Financial Review:

The Trustees of St Mark's believe that Christian stewardship is essential and encourages regular direct giving from its members, mostly through weekly offerings but also through standing orders. Regular offerings from members continue to decrease each year, with those in 2023 being £455 less than in 2022.

Total income for 2023 was £64,722, a reduction of £3,303 from 2022 (£61,419). General fund income increased by £3,644 and fabric income increased by £464. Additionally, St Mark's had an Advent Appeal in December 2023, which resulted in additional income of £3,267.

Expenditure totalled £59,411 for the year, a reduction of £10,722 from 2022, mainly due to less spending on fabric and maintenance items. There was a surplus of £2,195 for the general fund in 2023.

Reserves Policy:

It is the Trustees' policy to hold reserves of approximately three months expenditure in its designated funds. At the year-end, the Church held unrestricted funds of £56,505, of which £25,218 has been designated for fabric purposes and £3,342 for other purposes (i.e. social and organisations). The general fund balance of £27,945 represents approximately five months general expenditure.

The church holds no restricted funds at the year-end.

Statement of Trustees' Responsibilities:

The members of the Congregational Board and 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 these Boards are collectively 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.

[Redacted Signature]

Session Clerk

Date ..24/3/24....

Wishaw St Mark's Parish Church of Scotland

SC 012529

Report of the Independent Examiner

Independent Examiner's Report to the Trustees of Wishaw St Mark's Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2023, which are set out on pages 6 to 11.

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 under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

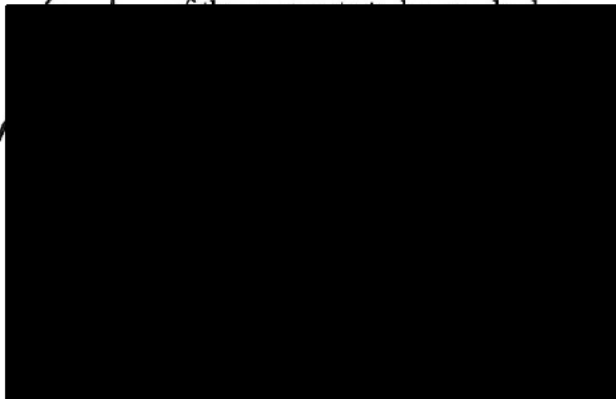
Basis of independent examiner's statement

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 of the statement of account for the year ended 31 December 2023, 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 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding



Date: 21 March 2024

Wishaw St Mark's Parish Church of Scotland

Receipts and Payments Account

Year ended 31 December 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Receipts</u>	Note	£	£	£	£	£
Donations	4	58,748	0	0	58,748	57,878
Legacies		300	0	0	300	0
Activities for Generating Funds		696	0	0	696	820
Contributions from hall users		3,200	0	0	3,200	1,713
Bank and deposit interest		673	0	0	673	179
Investment income		0	0	0	0	0
		<u>63,617</u>	<u>0</u>	<u>0</u>	<u>63,617</u>	<u>60,590</u>
Rental of premises		0	0	0	0	0
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		0	0	0	0	0
Other receipts	3	1,105	0	0	1,105	829
<u>Total receipts</u>		<u>64,722</u>	<u>0</u>	<u>0</u>	<u>64,722</u>	<u>61,419</u>
<u>Payments</u>	5					
Cost of generating funds		381	0	0	381	924
Charitable activities		59,030	0	0	59,030	69,209
Governance costs		0	0	0	0	0
Other Payments		0	0	0	0	0
<u>Total Payments</u>		<u>59,411</u>	<u>0</u>	<u>0</u>	<u>59,411</u>	<u>70,133</u>
Excess of Receipts over Payments for the year before transfers		5,311	0	0	5,311	(8,714)
Transfers		0	0	0	0	0
Excess / (Deficit) of Receipts over Payments for the year		<u>5,311</u>	<u>0</u>	<u>0</u>	<u>5,311</u>	<u>(8,714)</u>

Wishaw St Mark's Parish Church of Scotland

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		51,194	0	0	51,194	59,908
Movement in year:						
Excess of Receipts over Payments for the year		5,311	0	0	5,311	(8,714)
Bank & deposit balances carried forward		<u>56,505</u>	<u>0</u>	<u>0</u>	<u>56,505</u>	<u>51,194</u>
 <u>Investments at market value</u>						
Church of Scotland Investors Trust (cost £1998)		<u>1,786</u>	<u>0</u>	<u>0</u>	<u></u>	<u>1,721</u>
 <u>Assets</u>						
Gift Aid Receivable		<u>2,500</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,000</u>
		<u>2,500</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,000</u>
 <u>Liabilities</u>						
Gas and electricity		<u>600</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>400</u>
		<u>600</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>400</u>

The accounts were approved by the Kirk Session and Financial Board on 21 March 2024.

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Wishaw St Mark's Parish Church of Scotland

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year one trustee, received travel expenses of £107 for year ending 2023 .

2 Movements in Funds

	At 1 Jan				At 31 Dec
	2023	Receipts	Payments	Transfers	2023
	£	£	£	£	£
Unrestricted funds					
General Fund	25,750	53,996	51,801	0	27,945
Fabric Fund	21,940	3,969	691	0	25,218
Benevolent Fund	233	0	0	0	233
Social Fund	101	0	75	0	26
Guild	964	1,163	1,228	0	899
Thursday Club	146	1,069	820	0	395
Bite & Blether (ARC)	841	1,565	1,811	0	595
Robins	168	265	220	0	213
Fellowship	155	283	358	0	80
Badminton Club	881	1,205	1,190	0	896
Meet at St Mark's	0	300	300	0	0
Parent and Toddler Group	15	907	917	0	5
	<u>51,194</u>	<u>64,722</u>	<u>59,411</u>	<u>0</u>	<u>56,505</u>
Restricted funds: None					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Endowment funds: None					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>51,194</u>	<u>64,722</u>	<u>59,411</u>	<u>0</u>	<u>56,505</u>

Purposes of Designated Funds

General Fund: used by the Congregational Board for all general income and expenditure

Fabric Fund: funded through designated Fabric Fund offerings, bank and deposit interest, etc., and used by the Congregational Board for Fabric expenditure

Benevolent Fund: set up to enable the minister to disburse small amounts to those in need

Social Fund: used by the social committee to run social and fundraising events, funded through proceeds from events

Organisation funds are controlled by the committees of the individual organisations, all of which operate under the oversight of the Kirk Session. The organisation funds cover the operational costs of each organisation, and the committees are responsible for raising the funds, and for maintaining accounting records. Organisations may disburse surplus funds by transfer to general congregational funds or to support other charities.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3 Analysis of Other Income					
Donations for Sunday Teas	800	0	0	800	400
Organisation income Line dancing	305	0	0	305	429
	1,105	0	0	1,105	829
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
4 Analysis of Donations					
WFO Scheme (non Gift Aid)	7,469	0	0	7,469	7,909
Gift Aid Donations	30,113	0	0	30,113	30,128
Tax Recovered on Gift Aid	8,761	0	0	8,761	8,989
Other offerings and donations	6,357	0	0	6,357	4,338
Organisation offerings etc	5,358	0	0	5,358	6,094
Weddings and funerals	690	0	0	690	420
	58,748	0	0	58,748	57,878
5 Analysis of Payments					
<u>Costs of generating funds</u>					
Fundraising costs	0	0	0	0	555
Offering envelopes	381	0	0	381	369
	381	0	0	381	924
<u>Charitable activities</u>					
Giving to Grow (net) (see note 6)	24,525	0	0	24,525	31,355
Presbytery dues	1,036	0	0	1,036	1,270
Interim Moderator's expenses	107	0	0	107	276
Pulpit supply	1,557	0	0	1,557	2,779
Locum salary	5,895	0	0	5,895	0
Locum travel expenses	370	0	0	370	0
Other staffing costs	8,344	0	0	8,344	7,958
Fabric repairs & maintenance	1,175	0	0	1,175	9,089
Council Tax (manse)	(66)	0	0	(66)	0
Heating and lighting	4,006	0	0	4,006	4,491
Insurance	2,137	0	0	2,137	1,958
Other building costs	599	0	0	599	546
Office and administration costs	2,088	0	0	2,088	2,051
Worship expenses	339	0	0	339	382
Training, Outreach, etc	0	0	0	0	0
Organisation operational costs	6,293	0	0	6,293	6,667
Donations to other charities	625	0	0	625	95
Other expenses	0	0	0	0	292
	59,030	0	0	59,030	69,209
<u>Governance costs</u>					
Independent examiner's fees	0	0	0	0	0
<u>Other payments</u>					
Purchase of assets and investments	0	0	0	0	0
	59,411	0	0	59,411	70,133

6 Giving to Grow Contributions

The arrangements in place for remitting Giving to Grow contributions are payment by standing order over 10 months, February to November.

7 Heritable Properties

Heritable properties, consisting of the church, halls and manse, are vested in the General Trustees of the Church of Scotland and are therefore not recorded in the accounts as assets of the congregation.

8 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 fifth and subsequent years) £37,032.

	2023 £	2022 £
9 Collections for Third Parties		
<i>Charities</i>		
DEC Pakistan Appeal		394
DEC Turkey and Syria	379	
DEC Gaza and Israel	421	
	<u>800</u>	<u>394</u>

APPENDIX

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

	2023 £	2022 £
Capital Account		
Credit Balances held at 31 December at Cost	<u>52,795</u>	<u>52,795</u>
Market Value of Balances at 31 December	<u>47,270</u>	<u>45,545</u>
Revenue Account		
Credit Balance held at 31 December	<u>12,327</u>	<u>9,957</u>

Notes:

1. The Church holds capital and revenue accounts with the Church of Scotland Trustees which relate to proceeds from the sale of the manse.