

**The Church of Scotland**

**Wishaw Craigneuk and Belhaven Parish Church of Scotland**

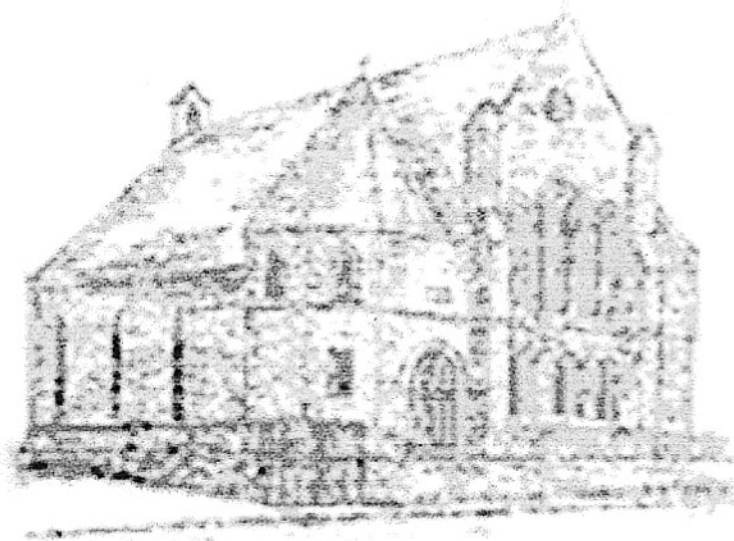
**RECEIPTS AND PAYMENTS ACCOUNTS**

**Year Ending 31 December 2023**

**Congregation Number 171158**

**Registered Scottish Charity**

**Charity Number SC013841**



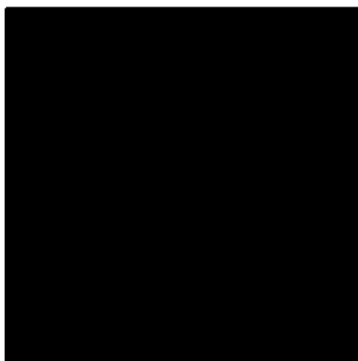
**Reference and Administrative Information**

Charity Name: Wishaw Craigneuk and Belhaven Parish Church of Scotland

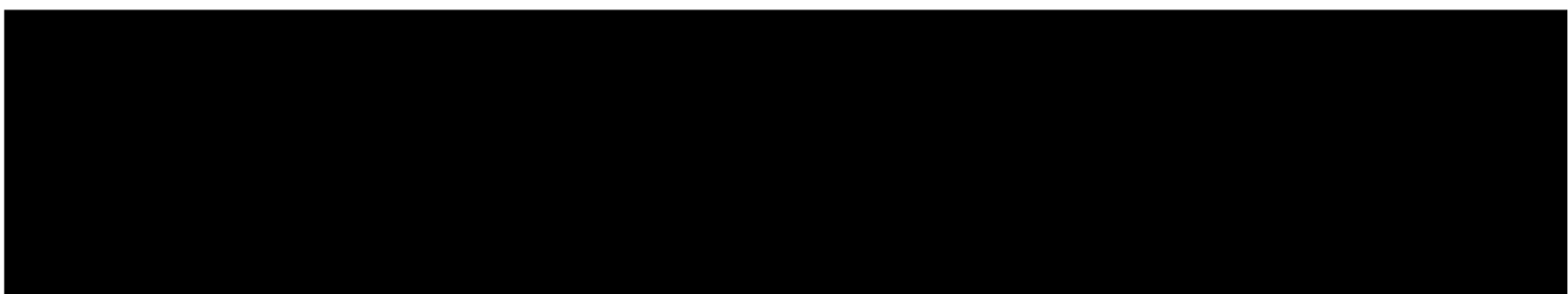
Registered Scottish Charity Number: SC013841

Congregation Number: 171158

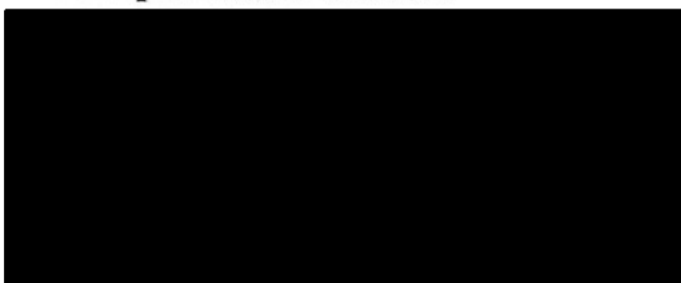
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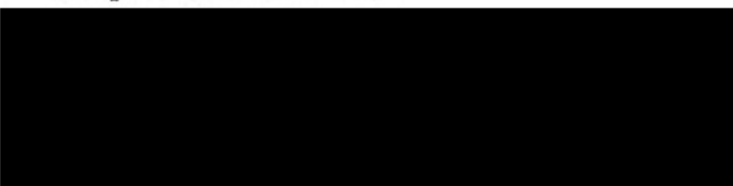
**Trustees**



**Principal Office-bearers**



**Independent Examiner**



**Bankers**

Bank of Scotland, 32 Brandon Parade South, Motherwell ML1 1UW  
Church of Scotland, 121 George Street Edinburgh, EH2 4YN

# **Trustees' Annual Report**

## **Year ended 31 December 2023**

### **Structure, Governance and Management**

#### **Governing Document**

The Church was administered in accordance with the terms of the Unitary Constitution

#### **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**

Responsibilities for Finance and Property are delegated to committees who report to the Kirk Session on an ongoing basis.. The Kirk Session which meets seven times a year is responsible for all business and spiritual wellbeing within the church.

#### **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 addition, Wishaw Craigneuk and Belhaven Parish Church of Scotland supports a wide range of groups / activities, e.g:

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2023**

**Achievements and Performance**

- \* The year began positively with regular weekly worship and Sunday school for younger children following the pandemic.
- \* Our pastoral care, community engagement and various church groups continued to make an important contribution to the life of the congregation and the wider community of Craigneuk
- \* Our members participate in support of the local Primary School and local Community, in particular substantial support is given to Glencassels Community and Development Project,
- \* During 2023 we have supported our local food bank through Church members donating on a monthly basis and this has been very much appreciated by the centre and the people within the community who really need this help.
- \* Our Minister continued to conduct Funerals of people from church and the parish.
- \* Church members provided bereavement care and support to families in times of hardship
- \* We continue to work collaboratively with St. Patrick's RC Church
- \* Giving to Grow payments for the current year have been paid by standing order from February to November and the amount of £23,341 has been paid in full . 2024 contribution will be paid by standing order of 10 monthly payments between February and November.

\* The principal source of income is through members givings via Gift Aid Donations and the Free Will Offering Scheme which are received on a weekly and monthly (by standing order) basis. Our income is down by circa £7,500 in 2023 due in part to reduced donations through death and people not returning to Church after Covid and delay in receiving our Gift Aid claim within the financial year.

## **Trustees' Annual Report (cont)**

**Year ended 31 December 2023**

### **Financial Review**

- \* During 2023 the "Sponsor A Child" Fund did not receive the usual donations, however the Church has committed to this child and therefore quarterly payments have been met. Fund raising is an ongoing and regular activity undertaken under the auspices of the Kirk Session and by various committees, organisations and groups,

#### **Reserve Policy**

- \* During 2023 a substantial amount of property work was undertaken to complete the essential work highlighted within the Quinquennium Report and we can confirm all urgent and essential work has been completed. We are not planning to spend a substantial amount in the coming year,

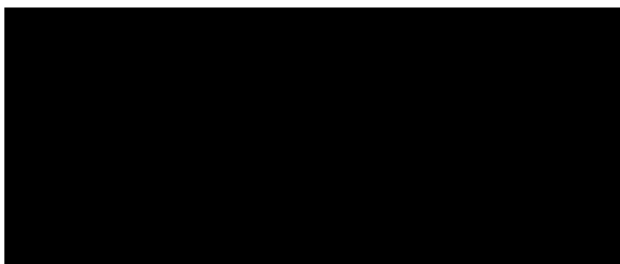
- \* Restricted funds of £9210 are held in relation to the sale ( 1975) of Craigneuk Parish Church, the interest from which is available, on application to the Church of Scotland General Trustees, for fabric purposes. The balance of accrued interest on this account as at 31 December 2023 was £5012.

- \* Stewardship - During 2024 the congregation stewardship campaign will be focused on giving as we continue to support the work of the church by our Giving to Grow and also work within the local parish and community and support of the people therein

### **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 23 January 2024

# **Independent Examiner's Report to the Trustees of Wishaw Craigneuk and Belhaven Parish Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 13.

## **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**


An 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.

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: 

Signed: 

Date: 

**Wishaw Craigneuk and Belhaven Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year Ended 31 December 2023**

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	2023	2022
		2023	2023	2023	2023	2022
		£	£	£	£	£
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	3	27160	903		28063	35586
Bank & Deposit interest		215			215	45
Legacies					0	0
Activities for Generating Funds (Organisations)		2059			2059	2193
Investment income					0	0
Rental of premises					0	0
Sale of assets					0	0
Sale of investments					0	0
Receipts from General Trustees					0	0
Fabric Fund		0	359		359	0
<b><u>Total Receipts</u></b>		<b>29434</b>	<b>1262</b>	<b>0</b>	<b>30696</b>	<b>37824</b>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		0	0	0	0	0
Charitable activities		34587	12157		46744	45409
Governance costs						
<b><u>Total Payments</u></b>		<b>34587</b>	<b>12157</b>	<b>0</b>	<b>46744</b>	<b>45409</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>-4650</b>	<b>-11398</b>	<b>0</b>	<b>-16048</b>	<b>-7585</b>
<b>Transfers</b>		<b>-350</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Receipts over Payments for the year</b>		<b>-5000</b>	<b>-11048</b>	<b>0</b>	<b>-16048</b>	<b>-7585</b>

**Wishaw Craigneuk and Belhaven Parish Church of Scotland**  
**Statement of Balances**  
**At 31 December 2023**

	Unrestricted Funds 2023 Note £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & Deposit Balances b/f	8729	35290	232	44251	51836
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	-4650	-11398	0	-16048	-7585
Bank & Deposit Balances c/f	<u>4079</u>	<u>23892</u>	<u>232</u>	<u>28203</u>	<u>44251</u>
<b><u>Investments at market value</u></b>					
No Investments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Assets</u></b>					
Gift Aid Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5474</u>
<b><u>Liabilities</u></b>					
Cost of repairs not yet billed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on

23 January 2024

For and on behalf of the Kirk Session

\_\_\_\_\_  
**Session Clerk**

\_\_\_\_\_  
**Treasurer**

**Wishaw Craigneuk and Belhaven Parish Church of Scotland**  
**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year. Travel expenses during the year was £nil as no trustees claimed reimbursement of expenses incurred.

**2. Movements in Funds**

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
General Fund	4463	27375	31243	43	638
Benevolent Fund	314	0	0		314
Sub Total	4777	27375	31243	43	952
Flower Fund Reserve	772	0	0	-350	422
Flower Fund	66	710	870	100	6
Choir Fund	3	0	0		3
Sunday School	1281	808	1165		924
Funeral Teas	1326	775	1086		1015
Christmas Fayre	426	476	223		679
Men's Club	78	0	0		78
SubTotal	3952	2769	3344	-250	3127
	8729	30144	34587	-207	4079
<b>Restricted funds</b>					
New Connections	1400	0	0		1400
Fabric Fund	10000	0	0		10000
Fabric Fund No 2	13890	359	11757		2492
Life & Work Magazines	0	82	126	44	0
Specified Donations Fund	10000	0	0		10000
Receipts from General Trustees	0	0	0		0
Sponsor A Child Fund	0	111	274	163	0
	35290	552	12157	207	23892
<b>Endowment funds</b>					
Hamilton Prize Fund	232	0	0	0	232
	232	0	0	0	232
<b>Total funds</b>	<b>44251</b>	<b>30696</b>	<b>46744</b>	<b>0</b>	<b>28203</b>

## **Wishaw Craigneuk and Belhaven Parish Church of Scotland**

### **Notes to the Accounts (cont)**

#### **Purposes of Designated Funds**

- \* **Designated Fabric Fund:** To hold reserves of funds to cover fabric related expenditure.
- \* **General Fund:** To fund the day to day operations of the Church in the Parish and to contribute to the wider Church.
- \* **Benevolent Fund:** To retain funds for use at the Minister's discretion.
- \* **Choir Fund:** To fund the ongoing activities of the Choir.
- \* **Sunday School:** To fund the ongoing activities of the Sunday Schools
- \* **Funeral Teas:** To ensure that finance is available to meet the cost of providing funeral teas for mourners.
- \* **Christmas Fayre:** To fund the wide ranging activities of the committee and to hold receipts pending donation to the Church.
- \* **Men's Club:** To fund the ongoing activities of the club.

#### **Purposes of Restricted Funds**

- \* **Flower Fund:** To enable the purchase of flowers for Sunday Services and delivery to members and friends of the Congregatio
- \* **Life and Work Fund:** A holding fund for subscribers payments for magazines and payments to Life & Work.
- \* **Specified Donations Fund:** To hold donations given for specific purposes
- \* **Sponsor A Child Fund:** To help meet various costs involved in supporting a specific child

#### **Purposes of Endowment Funds**

- \* **Hamilton Prize Fund:** To ensure funding is available for the Sunday School annual Hamilton prize award.

**Wishaw Craigneuk and Belhaven Parish Church of Scotland**  
**Notes to the Accounts (cont)**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>					
FWO Scheme (non Gift Aid)	6869			6869	8795
Gift Aid Donations	19420			19420	20324
Give As You Earn	0			0	40
Tax Recovered on Gift Aid Donations	0			0	5474
Ordinary Offerings (Open Plate)	1086			1086	221
<b>Total Direct Donations</b>	<b>27375</b>	<b>0</b>	<b>0</b>	<b>27375</b>	<b>34854</b>
(Organisations)& Flower fund				0	1215
Fabric Fund		359		359	0
Other Income	2059	903		2962	1755
	<b>29434</b>	<b>1262</b>	<b>0</b>	<b>30696</b>	<b>37824</b>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	0			0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charitable activities</b>					
Giving to Grow	23341			23341	27240
Less Vacancy Allowance	0			0	0
Less Endowment Income	0			0	0
Presbytery Dues	714			714	589
Voluntary Additional Stipend	0			0	0
Minister's Expenses	0			0	0
Locum's Expenses	0			0	0
Ministerial Assistance	0			0	0
Pulpit Supply	0			0	0
Other Staffing Costs	4120			4120	4080
Fabric Repairs & Maintenance		5821		5821	2218
Linkage & Induction Expenses	597			597	509
Heat and light		3632		3632	3961
Insurance		2304		2304	2354
Church Office Expenses (tele / pcopy)	327			327	165
Other Expenses (inc Organ/Piano Maint)	2144	400		2544	2490
Organisations Expenditure/Flower fund	3344			3344	1803
Fund a/c Expenditure				0	0
	<b>34587</b>	<b>12157</b>	<b>0</b>	<b>46744</b>	<b>45409</b>
<b>Total Expenditure</b>	<b>34587</b>	<b>12157</b>	<b>0</b>	<b>46744</b>	<b>45409</b>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	0	0
<b>Other payments</b>					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Wishaw Craigneuk and Belhaven Parish Church of Scotland**

**Notes to the Accounts (cont)**

**5. 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.

**6. Collections for Third Parties**

Sponsor a Child

	2023	2022
	£	£
	0	0

Collections and distributions also shown in Restricted Funds in Note 2

**APPENDIX**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>0</u>	<u>9210</u>
Market Value of Balances at 31 December	<u>3507</u>	<u>14183</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>261</u>	<u>5311</u>
<b><u>TEMPORARY ACCOUNT</u></b>		
Credit Balance at 31 December	<u>0</u>	<u>0</u>

*Notes*

1. The capital amount of £9210 represents the sum realised from the sale of the Craigneuk Parish Church at the union of Craigneuk Belhaven Church and Craigneuk Parish Church. These funds have been used by the General Trustees towards repairs to the property

**Wishaw Craigneuk and Belhaven Parish Church of Scotland**  
**Receipts & Payments Budget 2024**

	Budget 2024 £	Actual 2023 £	Budget 2023 £
<b>Receipts</b>			
<b>Donations</b>			
WFO Scheme (non Gift Aid)	6500	6869	8000
Gift Aid Donations	18000	19420	20000
Give As You Earn	0	0	0
Tax Recovered on Gift Aid Donations	5000	0	5000
Ordinary Offerings (Open Plate)	50	331	50
Other Income	200	1443	200
Sub Total	29750	28063	33250
<b>Other Receipts</b>			
Bank & Deposit interest	100	215	40
Activities for Generating Funds (Orgs)	500	2059	500
Investment income			
Rental of premises	0	0	0
Receipts from General Trustees			
Fabric Fund		359	200
Sub-Total	600	2633	740
<b>Total Receipts</b>	<b>30350</b>	<b>30696</b>	<b>33990</b>
<b>Payments</b>			
<b>Costs of generating funds</b>			
Investment Managers' fees		0	
Offering envelopes	0	0	0
Sub-Total	0	0	0
<b>Charitable activities</b>			
Giving to Grow	21305	23341	25000
Less Vacancy Allowance		0	
Less Endowment Income			
Presbytery Dues	600	714	450
Voluntary Additional Stipend			
Minister's Expenses	100	0	100
Locum's Expenses		0	0
Ministerial Assistance			
Pulpit Supply	100	0	100
Other Staffing Costs	5000	4120	4080
Fabric Repairs & Maintenance	2000	5821	25000
Linkage & Induction Expenses	600	597	600
Heat and light	5000	3632	4000
Insurance	3000	2304	3500
Church Office Expenses (tele / pcopy)	500		500
Printing, Stationery and Postage			
Other Expenses (inc Organ/Piano Maint)	3000	3741	3000
Organisations Expenditure	2000	2474	5000
Fund a/c Expenditure			
Sub-Total	43205	46744	71330
<b>Governance costs</b>			
Independent examiner's fees	0	0	0
Sub-Total	0	0	0
<b>Other payments</b>			
Purchase of assets	0	0	0
Purchase of investments	0	0	0
Sub-Total	0	0	0
<b>Total Payments</b>	<b>43205</b>	<b>46744</b>	<b>71330</b>
<b>SURPLUS (Deficit)</b>	<b>-12855</b>	<b>-16048</b>	<b>-37340</b>