**Cadzow Parish Church of Scotland, Hamilton**

**Trustees’ Annual Report and Accounts**

**Year ended 31 December 2023**

**Congregation No: 171114**

**Scottish Charity No: SC 006611**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for 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 published on 16 July 2014.

**Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Normal patterns of worship are as follows :- A Service of Worship is held in the sanctuary every Sunday at 10.45am, apart from the first Sunday of each month when a more informal “Rock and Roll” service which includes a Praise Band is held in the Church Hall, and is popular and well attended, and in place of the 10.45am service in the sanctuary. The Sacrament of Holy Communion is held four times a year in the sanctuary.There are many organisations of the congregation meeting during the week in our Hall accommodation. On a Sunday, after worship, coffee, tea etc. are served to the congregation in the Hall, and there is a Thursday Coffee morning. Before the Sunday service the Church Choir rehearse the praise and also rehearse choral pieces for special services such as at Easter and Christmas.

The normal use of our Church premises is as follows:- On two Monday evenings a month the Women’s Group meet in the Church Hall. On Tuesday evening the Anchor Boys of the Boy's Brigade company meet. The Rainbows meet on Thursday afternoon. The Junior & Company Sections of the Boy's Brigade meet on Friday evening.

**Achievements and Performance**

The Minister is responsible for the conduct of public worship. In May 2017 three of our elders, following a training course run by Hamilton Presbytery, were authorised to conduct public worship in our own Church and this authorisation was extended for three years in 2021. During 2023 these elders led public worship when the Minister was on holiday or study leave or involved in Interim Moderator duties elsewhere on behalf of the Presbytery of Hamilton and they have also contributed on occasion to the conduct of worship at services in the Church Hall at times when the Minister is present but is taking part as a member of the Praise Band.

The Minister is chaplain to Chatelherault Primary School. He also acts as a volunteer with Scottish Detainee Visitors, involving visiting foreign national offenders who have no official status in the United Kingdom. He has an ongoing relationship with the Scottish Episcopal Institute overseeing the training of Episcopal ordinands and is the Church of Scotland Ministry and Mission representative on the Board of the Scottish Episcopal Church.

All sections of the uniformed organisations take part in relevant badge work with success, and also take part in appropriate competitions. The Captain of the 5th Hamilton Boys Brigade Company is appointed by the Kirk Session and the Minister acts as Company Chaplain. In December, 2023 the BB Company held a Carol Concert in the sanctuary raising funds for the Neo-Natal Clinic at Wishaw General Hospital.

Services of Holy Communion are celebrated in the Sanctuary quarterly on Easter Sunday, and in June, September and December. The Minister is also able to provide Home Communion for members who require it.

The Ladies of the Women's Group normally enjoy a varied programme of speakers and entertainment and participate in the three-year Guild theme.

Contact with households in the Parish is mainly through use of the Church website which highlights Church events and our Church website has continued to be regularly updated.

The congregation made charitable financial donations during the year to Christian Aid (£702) and Mission Aviation Fellowship (£171).

The Church for many years has participated in the Church of Scotland's National Stewardship Programme which highlights the aspects of Time, Talents and Money, and members of the congregation are encouraged to make donations through the Church website to our Church Account. An appeal for an end of year donation was made to members prior to the end of December, 2023.

The congregation as regards its Giving to Grow contribution paid £44,000 during 2023 and paid the balance of the assessed contribution of £63,013, being £19,013, on 13th. February, 2024.

In connection with major repairs to the Church Roof, and glazing and stonework in the sanctuary, this was commenced in September 2018 and completed in August 2019 within time and within budget. In connection with these repairs we were awarded grants from the Heritage Lottery Fund, the Baird Trust and the Ferguson Bequest, and from Viridor and WREN. Additional funds for the project were raised through specific events held and personal pledges of varying amounts over a three-year period from many members of the congregation.

The award made by the Heritage Lottery Fund was conditional on developing an aspect of our heritage. We conceived a creative and ambitious programme to enable our building to be used for the promotion of choir and organ music. The Congregation holds a Public Entertainment Licence and during 2023 concerts or recitals were put on in the sanctuary by bodies including the Hamilton Caledonian Bowling Club Choir, and Cantabile Ensemble.

The Kirk Session are aware of the implications of the Church of Scotland's Safe Buildings Initiative and the changes about duties of disclosure resulting from the implementation of the Insurance Act 2015 whereby office bearers are required to advise our Insurance Company of any change in the nature of our activities. The Kirk Session in 2018 appointed one of its members as Health & Safety Officer.

In the Mission field we have continued to develop and update our Church website and we continue to make use of social media, an effective and important means of communication. During 2019 we applied for and obtained membership of HeartEdge, a UK organisation, and the purpose of our membership was to assist us to enrich our worship,to promote our premises to become a more effective outreach to meet local community needs by promoting greater community use and to enable us to supplement our congregational income by encouraging the use of our Church Hall for the holding of events by members of the public.

The current memberships of Church organisations are:-

Boys’ Brigade 28 boys, 8 officers, 1 chaplain

Women’s Group 33 ladies

Church Choir 16 members

Rainbows 12 girls

**Financial Review**

The principle source of income comes from congregational offerings by means of weekly freewill offering envelopes which is £8,258, bank standing orders £45,564, by open plate giving £5,729, and enhanced by Gift Aid donations of £11,440. Offerings decreased by £5,603 compared with 2022

**Risk Management**

Cadzow Parish Church operates under the Unitary Constitution of the Church of Scotland. We have established a series of teams, made up of trustees and members of the congregation, to manage the day to day business of the Church. These teams identify risks and problems and manage these to minimise the impact on the Church. However, at this time, four main risks have been identified and these are set out below. These risks are reviewed by the Kirk Session on an ongoing basis.

 **Ageing Congregation** This is a risk faced by many congregations. We continue to manage the risk through an ongoing Outreach programme in our Parish. Our Worship Team continues to provide innovative forms of family worship with ongoing success. The dedicated promotion of the refurbished Hall complex for commercial as well as community use should provide an additional revenue source, as well as establishing a vital and sustainable relationship with the local community and business people in the wider locality.

**\* Income** We review on an ongoing basis the offerings and donations received by the Church. We have been an active participant in the Church of Scotland’s National Stewardship Campaign.

To promote fiscal awareness monthly updates are provided with regard to income and expenditure. Gift Aid is promoted alongside "giving" as an additional source of income.

**\*Premises** The physical condition of our properties is kept under constant review by our Property Team. An ongoing programme of maintenance and improvements is in place to ensure that our Manse and our Church are kept in good condition. The Presbytery Quinquennium Property Survey received during 2020 has identified a phased programme of repairs to be carried out over the next several years.

**\*Intellectual Property** As with every Church we depend heavily on people volunteering to take responsibility for various Church affairs. These volunteers have a great deal of experience in the areas which they look after. We are always at risk of losing these people and thereby, possibly, impacting the operation of the Church. To mitigate this risk we have identified the need to work with those people to document their duties and responsibilities on an ongoing basis.

The risks set out above are being reviewed on an ongoing basis. In addition, a potential risk is posed by the provisions of the Presbytery Mission Plan Act 2021 as amended passed by the General Assembly of the Church of Scotland, and which requires Presbyteries to plan mission within their bounds, to formulate a rolling five-year programme of mission taking into account ministerial posts allocated by the National Church, and to make decisions about the future of Church buildings. During 2022 the Presbytery of Forth Valley and Clydesdale produced a draft Mission Plan proposing inter alia the closure of the church buildings of the Parish of Cadzow, and placing us in a group cluster involving other congregations in the town. Discussions continue with the other congregations with regard to our futures, and until a final Mission Plan is approved, the risk to our congregation and buildings remains undetermined, but could result in possible closure.

**Reserves Policy**

At the year end the Church held unrestricted funds of £29,876 and allocations therefrom were made to designated funds (£18,474 to Fabric Fund and £192 to Organ Fund). The remaining balance of £11,210 to the General Fund. The Church previously held restricted funds provided specifically for Organ Renovation, and during 2023 the Organ Fund designation was changed by Kirk Session resolution to unrestricted.

**Structure, Governance and Management**

**Governing Document**

Since 27th January 2012 the Church has been governed in accordance with a Unitary Form of Constitution.

**Recruitment and Appointment of Trustees**

Since 27th January 2012 the Church Trustees have comprised the members of the Kirk Session.

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 Presbytery.

# **Organisational Structure**

Since the granting of the Unitary Constitution on 27th January 2012 the Kirk Session is moderated by the Minister and is responsible for both the spiritual and temporal affairs within the Church. The Kirk Session consists of the Minister and all the elders, the previous committee system having been replaced in 2012 by a series of Teams with specific responsibilities delegated to them by the Kirk Session to which the Team Leaders report. The principal Teams comprise Property, Finance, Worship, Publications, Social, Mission, Safeguarding, and Pastoral, as well as temporary ad hoc teams when required. The membership of the Teams may fluctuate and consists of members drawn from both the eldership and non- office bearers within the congregation. The Safeguarding Officer is Convener of the Safeguarding Team and whose task is to ensure that anyone who wishes to work with children or vulnerable persons is permitted to do so in terms of the procedures under the Protection of Vulnerable Groups (Scotland) Act 2007. During 2013 one of the elders was appointed Data Protection Officer to oversee the recording and maintenance of personal or sensitive information held by the church and its organisations and to report to the Presbytery Clerk on our adherence to the relevant provisions of the Data Protection legislation. He was succeeded by a new Data Protection Officer during 2015, and who herself was succeeded during 2022 by another member of the Kirk Session. We also appointed a Health and Safety Officer during 2018.

There are occasions when the congregation works with other churches. These are examples: -, Holy Week Services with other Churches (ecumenical services), World Day of Prayer (ecumenical) and Week of Prayer for Christian Unity (ecumenical). Several of our members also participate with neighbouring Churches in DramaKirk which through dramatic productions promotes the Gospel to the local community and beyond, particularly at Christmas and Easter.

The church premises are made available to the following groups outwith the congregation.

Hamilton Battalion of the Boy's Brigade, Alcoholics Anonymous (weekly) and Alanon (weekly), AA Intergroup (bi-monthly) and Neighbourhood Networks (twice monthly), and Rainbows (weekly).

External lets which generate congregational income include a Karate Club, South Lanarkshire Women’s Support Group Little Kickers, A Baby Sensory Class, all on a weekly basis, and Pop-Up Play Village (occasional).

On a Thursday morning there is a Coffee Club run by Church members.

# **Reference and Administrative Information**

**Trustees**

The trustees who served the charity during the period and up to the date of signing of these accounts:-

**Kirk Session**

Rev. Dr. W. John Carswell (Moderator).

Laura Bence (resigned December, 2023) David Brain, Jenny Brain, John Brain, Joyce Brain, Dorothy Craig, Edward Feeney, David Gilbert, Wilma Gunn, Alick Irvine, Dorothy Irvine, Robin Laird, John McCulloch, Sheena MacDonald, Irene MacKissack, Karen McLean, Robin McLean, Alistair Macrae, Jean Mark, Thomas May, Alan Nicolson, Carolyn Nicolson,, Thomas Provan, Eleanor Rae, Joseph Richardson, Linda Richardson, Mark Richardson, Patricia Steel, Alan Thom, Jacqueline Thom, Elaine Thompson, Elizabeth Thomson, John Thomson, Edward Tweedlie, Stewart Tweedlie, Hamish Wilson, Malcolm Young.

Charity Trustees are elected under resolution of the Kirk Session when an addition to the number of elders is considered necessary. This process is carried out in accordance with the procedures laid down in the Act of 1932 as amended anent

Election and Admission of Elders and Deacons passed by the General Assembly of the Church of Scotland.



**Principal Office Bearers**

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| --- | --- |
| Moderator: | Rev. Dr. W. John Carswell |
| Session Clerk: | Alistair SK. Macrae |
| Deputy Session Clerk:  Church Treasurer : | Stewart J. Tweedlie  Agnes Heather Stewart |

**Principal Office**

3 Woodside Walk

Hamilton

ML3 7HY

Charity No: SC006611

**Independent Examiner**

Andrew B. Wilson BA CA

Nelson Gilmour Smith

Chartered Accountants

47 Cadzow Street

Hamilton ML3 6ED

**Bankers**

Royal Bank of Scotland

Palace Towers,

Hamilton

ML3 6AD



# **Trustees’ Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

* select suitable accounting policies and then apply them consistently;
* observe the method and principles in the applicable Charities SORP;
* make judgements and estimates that are reasonable and prudent;
* state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

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| --- | --- |
| **Alistair S.K. Macrae,** | **Dated** |
| **Session Clerk** | **, 2024** |

I report on the accounts of the charity for the year ended 31 December 2023 which are set out from page 8 onwards.

**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 2006 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

l. - 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

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

Andrew B Wilson BA CA

Nelson Gilmour Smith

Chartered Accountants Independent examiner

47 Cadzow Street

Hamilton

Lanarkshire

ML36ED

Date





**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 financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended), the Regulations for Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the U.K. Financial Reporting Standard published on 16 July 2014.

**Funds**

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 though 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 objects of the charity. 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. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**Incoming resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

**Resources expended**

Expenditure is recognised on an accruals basis as the liability is incurred.

**Interest**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

**Tangible fixed assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, 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 charity has no other fixed assets other than those acquired for specific purposes.

**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. The charity has no fixed asset investments at this time.

**Taxation**

Cadzow Parish Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.











