

THE CHURCH OF SCOTLAND

ARDROSSAN PARK PARISH CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENT`

YEAR ENDED 31st DECEMBER 2021

Congregation No: 120650

Charity No: SC004736

Stated Annual Meeting: Sunday 20th March 2022

Reference and Administrative Information

Charity Name: Ardrossan Park Parish Church
Charity Registration Number: SC 004736
Congregation Reference No: 120650
Contact Address: Mrs Frances Reid
14 Knockrivoch Place
Ardrossan KA22 7PY

Principal Office-bearers

Interim Moderator Rev. Alan Ward
Session Clerk Mrs M Crocker
Church Treasurer: Mrs Frances Reid

Independent Examiner

Mrs S Manson
TACT
The Ayrshire Community Trust
27 Vernon Street
Saltcoats
KA21 5HE

Bankers

Bank of Scotland
57 Dockhead Street
Saltcoats
KA21 5EY

Trustees' Annual Report

Year ended 31st December 2021

The Trustees present their Annual Report and Financial Statements of the Park Church for the year 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out in this report and comply with the General Assembly regulations for Congregational Finance. The Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 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.

Structure, Governance and Management Governing Document

The Church is administered in accordance with the terms of a Model Deed of Constitution and with effect from June 2017, by a 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.

During our ministerial vacancy, the Interim Moderator chairs the meetings of Kirk Session. The Locum also attends and contributes to the meetings, although not a member

The following people are Trustees of this church

Kirk Session Members

Mrs H Allan	Mrs S Scott	Mrs J Bruce
Mrs A Benson	Mrs M Crocker	Mrs J Findlay
Mrs J Jakabowski	Mrs L Kerr	Mrs N McConnell
Mr R Lavalette	Mrs Y Bennett	Mrs V McIntyre
Mrs L Hunter	Mrs J Morrison	Mrs M Massie
Mrs E Rhodes	Mrs A Robertson	Mr J Rhodes
Mr J Allison	Mrs M Taylor	Miss A Wallace
Mrs R Wallace	Mr A Benson	Mrs F Reid
Mrs S Allison	Mr W Scott	Miss S Black

Organisational Structures

The Kirk Session meets approximately six times a year and is responsible for spiritual and temporal affairs within the church. It is moderated by the minister, although there are four main committees, Finance, Pastoral care, Property and Mission, to whom certain responsibilities are delegated.

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 2008, the General Assembly urged congregations, which were not already using the Model or Unitary Constitution, to review their practice and consider adopting one or the other. This was prompted by the need for local congregations to comply with the Charities and Trustee Investment (Scotland) Act 2005 which placed upon

Trustee's Annual report (cont)
Year ended 31st December 2021

members of Kirk Session, Congregational Boards, Deacons' Courts and Committees of Management the additional responsibility of Charity Trusteeship. With this comes a far greater need for transparency and simplicity in governance. In that context, the provision of a written constitution for the congregation and a single agency responsible for governance is greatly to be desired. In order to comply fully with this burden of charity trusteeship, there has been a healthy trend towards the adoption of the 'Unitary Constitution'. This arrangement provides the necessary written constitution, but at the same time eliminates the possibility of Charity Trustees being constituted in separate meetings and coming to different views on matters of common interest. Park Church adopted a Unitary Constitution with effect from June 2017.

Worship

Our regular Church services are on a Sunday morning at 11.am, however from the end of December 2020 till April 2021 all church worship, meetings and activities were suspended due to the COVID-19 pandemic. All regular organisations and activities were also suspended.

Park church reopened on Easter Sunday, 4th April, 2021 for in-person worship with restricted numbers. Prior to the church re-opening, as in the previous year, many measures were put in place to ensure the health and safety of the congregation, and risk assessments were completed ensuring compliance with Scottish Government and Church of Scotland guidelines.

Initially, numbers were restricted to 50 with 2 metre distancing, but in August the easing of some restrictions meant that singing could be reintroduced in church (albeit wearing a face mask) and distancing was reduced to 1 metre. The sanctuary capacity was therefore increased to 80. Attendance in church now stands at 55 - 60 members per week, although there has been an attendance of 72 at some services. Our members now play a part in worship again by reading in church and one of the hymns is sung solely by our choir which is distanced apart from the congregation.

Our weekly online worship services, after a year and a half were discontinued in August as there was sufficient room in church to accommodate anyone wishing to attend worship, although Church of Scotland and other online services are still available for those who prefer to worship from home.

Our Sunday School, known as The Lighthouse Kids and Young Teens resumed on 3rd May 2021, meeting at the same time as morning worship. The children and young people now worship again in church with the congregation for the first part of the service. As the Sunday School were unable to meet for the first part of the year, the Sunday School session went on longer than usual and the Prizegiving was held as a separate service in the afternoon, at the end of June.

Although services are held at 11am each week. we have not, as yet, resumed the Sacrament of Holy Communion which would normally be celebrated 4 times per year, but hopefully this will resume soon with mitigations. Children are welcome at all Communion Services. Our interim Moderator is able to offer Communion to housebound members should they so wish. The Holy Week services which are a highlight of the church calendar, unfortunately were cancelled again this year in line with lockdown regulations although Easter Sunday was celebrated by our congregation in our own church, and was well attended.

Achievements and Performance

During 2021 we remained in a vacancy situation. Ardrossan Presbytery are in the process of formulating a new Presbytery Plan to take account of the compulsory reductions in the number of staff and buildings throughout the Presbytery. Due to the pandemic no meetings were held to discuss this, but in September the Appraisal

Committee met with representatives of Kirk Sessions to explain what steps will be taken to communicate with congregations, and the timescale involved. Congregations are kept fully informed.

Presbytery's Appraisal Committee also met with the Kirk Session of Ardrossan Park in December for discussion. It is not expected that the plan will be completed before June 2022 and therefore we will remain as a vacant charge next year. Organisations using our church halls began to return from late summer. Our hall accommodation is used for a whole range of activities catering for all age groups. Church of Scotland Guild, Boys Brigade, Girls B

Trustees Annual Report (cont)

Year ended 31st December 2021

Brigade, Brownies and Rainbow Guides as well as a number of other community groups including a messy playgroup for young children, Baby massage, Judo, AA, Badminton and an Autumn Club providing social activities for an older age group. They have all been glad to return to our halls. We also have an exercise group, the Mature Movers, a walking group and a craft group. Our accommodation diary is busy year-round and the local community make full use of our facilities as well as our church organisations. It is gratifying to note that the numbers in children's organisations have been maintained considering that they did not meet regularly due to lockdowns and other regulations for the better part of a year and a half.

Until August, and while the church was closed for in-person worship, we undertook to provide an online service every Sunday. This service was accessed through our website, facebook page and You Tube, therefore had availability for a wide audience. As previously stated the online services are now discontinued. Sunday school young people, as well as members of the congregation were involved in this online worship through readings, while our Interim Moderator and Locum conducted worship, with music provided by our church organist. Members of the congregation and Sunday School now continue to be involved in leading worship in church at different times and different services.

During the year a revision was undertaken of the remit of The Property Convener to make this a more manageable, role and, as a result, Property tasks were divided. A Property Convener, along with several volunteer helpers from within the congregation, continue to look after the maintenance of the church and gardens.

Health and Safety continues to be a priority and as such a fire evacuation drill was held at the end of morning worship in September.

The church is also a member of Eco-Congregation Scotland and in recognition of COP26 the Sunday School planted two evergreen shrubs in the gardens during the time of this conference.

Repairs to keep the building wind and watertight have been carried out religiously, both during closure and since. The church manse has been rented out with the rental income held by the Church of Scotland in the Consolidated Fabric Fund in Edinburgh for the future use of Park Church in any Fabric expenditure.

The Kirk Session conducted meetings for ordinary business online for most of the year, but met for the first time in person on 13th September, when restrictions allowed.

Pastoral Care

During the first part of the year, Pastoral care visiting was particularly difficult in person, but our Locum, visiting team and elders kept in touch with members via telephone and email. Visiting in person is now undertaken. We are fortunate to have a conscientious team of visitors whose Pastoral care responsibilities ensure that we maintain contact with not only our own congregation but with those individuals who have need of our services.

Information to the congregation while the church was closed was circulated via the church website, facebook page and online magazine, all of which were updated regularly. However being aware that not everyone in our congregation has access to internet, newsletters and cards were 'posted' by elders.

Park Church normally supports a variety of worthy causes each year and raises funds in support of various charity projects. A Christian Aid collection was taken in May which raised £380, although there was still no Christian Aid lunch this year due to restrictions. The congregation were also encouraged to donate through online giving. Once again we responded to the Blythswood Care Shoe Box Appeal and collected around 100 shoe boxes to be sent abroad, as well as more than £350 in cash donations. In addition the Craft group provided many articles of warm hand knitted clothes and a selection of hand made blankets and quilts.

In November, as well as selling poppies to contribute to the Poppy Scotland collection, a retiring offering was taken in church in aid of Erskine Hospital which realised £196..

We have also continued our partnership with the local Women's' Refuge and resumed the use of our designated "Angel Tree" as a focal point for gathering presents for distribution to families in need at Christmas. A large number of parcels were donated and gifted in December 2021 which were distributed to those in need by the local

Women's Aid organisation. On a Christmas theme, we engaged in our annual Christmas Tree Bauble appeal in aid of the Children's Hospice Association Scotland.

Trustees Annual Report (cont) **Year ended 31st December 2021**

During December we were able to hold special Christmas services within any remaining guidelines and restrictions including a "Blue Christmas" service- a special service of remembrance and comfort for those who are bereaved and have lost a loved one. The traditional Nativity by the Sunday School, was also reinstated and appreciated by all parents as well as the congregation.

Our book of Remembrance continues to be on display in the sanctuary every week.

We continue to have close ties with South Beach House, the Church of Scotland Care Home in Ardrossan and with Crossreach, the Social Care arm of the Church of Scotland. We utilise the Crossreach sales catalogue and raise funds for Crossreach at Christmas.

We wish to be a caring church for the community we serve, and in pursuit of this we are compliant with the safeguarding requirements of the Church of Scotland in terms of the "Protection of Vulnerable Groups legislation". To this end, the majority of the Kirk Session undertook an online training course on safeguarding during the year.

Mission

In 2018 we undertook a twinning agreement with Kazomba Church in the Milala Presbytery of Malawi. Since then there has been regular contact via email and social media with the minister of Kazomba Church, and fund raising for projects there. There is now a new minister at Kazomba Church.

In September 2021 as part of our Harvest celebration, we took part in the National Giving Day promoted by the Church of Scotland. Envelopes for a special collection were offered to the congregation and £1,330 was raised, half of which was sent to Malawi. The remaining half was retained by Park Church to offset any reduction in giving while the church was closed.

Unfortunately our regular Tradecraft stalls have not yet resumed.

The Church Magazine continues to be a popular method of getting our message across. There is an online version and hard copies are also available. There are several copies sent out by post and members always respond with appreciation. In order to promote the work of the Church and reach out through modern media Park Church uses its Facebook page in addition to the website which has been running for a number of years. These have been more important than ever this year.

We continue our outreach to non-church groups which meet in our halls with invitations to attend special services. All organisations also have a nominated elder who keeps contact with them and promotes the work of the church.

Finance and Stewardship

Our Stewardship and Finance Committee met in person in September and November.

We still encourage people to increase their regular donations annually and to contribute through standing order where possible. There is also a "giving button" on our website where people can donate directly to Park Church through the Church of Scotland.

2019 saw the beginning of the new Church of Scotland approach to Stewardship in a programme called 'A Narrative of Generosity' and this programme we are adopting. This approach focuses on 12 "stories" in which time, talents and money continue to feature, but we also now look at everything we have and everything we do in order to steward God's gifts to us.

Finance continues to play a large part and the congregation were encouraged to continue their offerings during the lockdown. It is to their credit that they continued to contribute regularly and generously, and it is also worthy of note that although the church has been closed twice in the last 2 years due to the pandemic, our offerings remained steady. It is thanks to the generosity of members that all bills are paid and a surplus carried forward yet again to 2022.

Our stated Annual meeting which was scheduled to be held in March was postponed due to the lockdown but was held on 30th May. Meanwhile the OSCR report and financial statements were available to the congregation on our website and in hard copy.

Trustees Annual report (cont)

Year ended 31st December 2021

During 2021 we again showed a slight surplus. All of our commitments to Central Funds were met in full and there are no outstanding debts.

Although there were reductions in our main sources of giving, especially in donations for the use of church premises, on Income Tax recovered on Gift Aid and in Open Plate, it is to the congregation's credit that we continue to carry forward this surplus.

Most Items of expenditure were generally within the budget forecast, therefore credit is also due to those who ensured that expenditure was kept to a minimum during this difficult year.

Our members continue to support the Capital Project Fund, which will be used to pay for the refurbishment to the church sanctuary. Our plan for an ambitious refurbishment programme for the sanctuary unfortunately has been placed on hold due to the fact that we have not been given permission to call a minister and therefore cannot embark on any major refurbishment

As the congregation ages, we lose many of our older members who are traditionally very generous supporters. Park Church still relies on all of its members to contribute as generously as they can to the funds of their church. There are no wealthy benefactors able to contribute large amounts of money to meet extraordinary expenditure. We use our money sensibly and sensitively and are also aware of the needs of those less well off than ourselves and respond generously to charities; locally, nationally and internationally.

Reserves Policy

The General Fund meets the regular expenses of the church, including the general maintenance of buildings and the upkeep and renewal of fixtures and fittings. The trustees consider that the General Fund should aim to hold reserves amounting to about six months expenditure.

This Church has never been in a position as far as the General Fund is concerned of having any significant reserves at the end of the year, although this has been building up slowly. The figure carried forward at the end of the financial year 2021 represents immediate reserves equivalent to six months running costs of the church. This can be used where there may be a shortfall in funding.

The Fabric Reserve is available to cover any unbudgeted expenditure and the Capital Projects Fund is reserved for a specific project, currently the planned refurbishment of the Church Sanctuary.

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 (as amended) and the Regulations Anent 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,

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Mrs M Crocker

**Session Clerk
Ardrossan Park Parish Church**

Independent Examiners Report to the Trustees of Ardrossan Park Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages nine to Thirteen.

Respective responsibilities of trustees and examiners

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 our responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

My examination was 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 disclosure in the accounts, and seeks explanation 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 we do not express an audit opinion on the view given by the accounts.

Independent examiners 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 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.

Mrs S Manson
TACT
The Ayrshire Community Trust
27 Vernon Street
Saltcoats
KA21 5HE

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**Ardrossan Park Parish Church
Receipts and Payments Account
Year ended 31st December 2021**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2021	2021	2021	2021	2020
Receipts	£	£	£	£	£
Legacies	0	0	0	0	0
Donations	69,963	7,488	0	77,451	77,012
Activities for Generating Funds					
Bank & Deposit interest	0	38	0	38	210
Investment income	0	0	0	0	0
Loan Income	0	0	0	0	0
	69,963	7,526	0	77,489	77,222
Rental of premises	1,778	0	0	0	555
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	0	0	0	0	0
Total Receipts	71,741	7,526	0	79,267	77,777
Payments					
Costs of generating funds	227	0	0	227	213
Charitable activities	65,321	998	0	66,319	67,615
Governance costs	0	0	0	0	0
Building & Refurbishment Costs	0	0	0	0	0
Loan repayment	0	0	0	0	0
Total Payments	65,548	998	0	66,546	67,828
Excess of Receipts over Payments for the year before transfers	6,193	6,528		12,721	9,949

Transfers	0	0	0	0	0
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Excess of Receipts over Payments for the year	6,193	6,528	12,721	9,949	
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Statement of Balances
At 31 December 2021

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2021	2020
	£	£	£	£	£
Bank & Deposit Balances					
Bank & deposit balances brought forward	37,310	47,576	0	84,886	74,937
Movement in year:					
Excess of Receipts over Payments for the year	6,193	6,528	0	12,721	9,949
Transfers	0	0	0	0	0
Bank & deposit balances carried forward	43,503	54,104		97,607	84,886
Investments at market value	0	0	0	0	0
Assets					
Gift Aid Receivable	7,582	750		8,332	10,318
Liabilities					
Loan from General Trustees	0	0	0	0	0

The Kirk Session and Financial Board approved the accounts on 14th March 2022

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Ardrossan Park Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During 2021 Interim Moderator Rev Alan Ward received £120 for Pulpit Supply. No other trustee received any remuneration during 2021

2. Movements in Funds

	At 1 January 2021	Receipts	Payments	Transfers	At 31 Dec 2021
	£	£	£	£	£
Unrestricted funds					
General Fund	37,310	71,741	65,548	0	43,503
Designated Capital Project Fund Loan	0	0	0	0	0
	37,310	71,741	65,548	0	43,503
Restricted Funds					
Fabric Reserve Fund	24,567	27	0	0	24,594
Capital Projects Fund	20,674	6,107	0	0	26,781
Choir Fund	424	10	0	0	434
Guild Fund	103	1,113	760	0	456
Sunday School Fund	914	259	238	0	935
Session Benevolent Fund	894	10	0	0	904
	47,576	7,526	998	0	54,104
Total funds	84,886	79,267	66,546	0	97,607

3. Purposes of Restricted Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Choir Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.

Sunday School Fund: The Trustees use this fund for the good running of the Sunday School.

Capital Projects Fund: The Trustees have set aside funds for refurbishment and renovation of Church Property
 Guild Fund: This fund is operated by and is used for the purposes the Guild members decide.
 the Session Benevolent Fund is for charitable purposes at the discretion of the Minister

4. Purposes of Endowment Funds

Ardrossan Park Parish Church has no Endowment Funds or Legacies

5. Analysis of Donations	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
WFO Scheme (non Gift Aid)	10,320			10,320	9,377
Gift Aid Donations	38,185			38,185	36,449
Tax Recovered on Gift Aid Donations	9,817	1,043		10,860	13,408
Ordinary Offerings (Open Plate)	1,672			1,672	1,477
Other Ordinary Offerings, Donations etc	10,417	6,483		16,900	17,066
National Giving Day	1,330	0		1,330	0
	71,741	7,526		79,267	77,777

6. Costs of generating funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£
Investment Managers' fees	0	0	0	0	0
Offering envelopes	227	0	0	227	213
	227	0	0	227	213

7. Charitable Activities

Ministries & Mission Allocation	29,537		29,537	35,931
Presbytery dues	1,289		1,289	1,472
Voluntary Additional Stipend	0		0	0
Minister's expenses	213		213	336
Ministerial Assistance	13,671		13,671	8,213
Pulpit supply	120		120	180
Other staffing costs	5,979		5,979	4,135

Fabric repairs & maintenance	5,411		5,411	5,368
Council Tax	0		0	0
Heating & lighting	3,272		3,272	3,658
Insurance	1,809		1,809	1,860
Other building costs	0		0	0
Organ & music	0	0	0	194
Printing stationery & postage	852		852	1,784
Other expenses	3,048	998	4,046	4,424
	65,201	998	66,199	67,768
Governance costs				
Independent examiner's fees	120	0	0	120 60
Other payments				
Purchase of assets	0	0	0	0
Purchase of Investments	0	0	0	0
	0	0	0	0
	65,548	998	0	66,546 67,828

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

9 Collections for Third Parties	2021	2020
	£	£
Christian Aid	380	0
CHANA	0	100
C H A S	170	123
Poppy Scotland	0	56
Leaving Gift for Locum Andrew Bruce	0	160
Leaving Gift for Gordon Isbister	0	136
Erskine	196	0
Malawi	665	0
Total	1,411	575