

THE CHURCH OF SCOTLAND

ARDROSSAN PARK PARISH CHURCH

TRUSTEES' REPORT AND FINANCIAL STATEMENT`

YEAR ENDED 31st DECEMBER 2020

Congregation No: 120650

Charity No: SC004736

Stated Annual Meeting: Sunday 21st March 2021

Reference and Administrative Information

Charity Name: Ardrossan Park Parish Church
Charity Registration Number: SC 004736
Congregation Reference No: 120650
Contact Address: Mrs Frances Reid
179 G/L Glasgow Street
Ardrossan KA22 8EY

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 2020

The Trustees present their Annual Report and Financial Statements of the Park Church for the year 31st December 2020. 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 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

Trustee's Annual report (cont) **Year ended December 2020**

local congregations to comply with the Charities and Trustee Investment (Scotland) Act 2005 which placed upon 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.

From March till September this year all church worship, meetings and activities were suspended due to the COVID-19 pandemic. All regular organisations and activities were also suspended.

Worship

Park church reopened on 13th September for in-person worship with restricted numbers. Prior to the church re-opening many measures were put in place to ensure the health and safety of the congregation and risk assessments completed to ensure compliance with Scottish Government and Church of Scotland guidelines. Since then there has been a steady attendance of between 37 and 43 each week. Members were also able to play a part in worship again, albeit in a socially distanced and restricted way, such as reading in church. Some members still prefer to worship from home and various online services continue to aid them in their choice. The Lighthouse Kids, (Sunday School) also resumed at the same time as church services, but for the time being are unable to join with the congregation for the first part of the service due to restricted numbers in the sanctuary.

In normal times, our services are held at 11am each week, with the Sacrament of Holy Communion celebrated four times per year on the first Sunday of March, June, September and December. We held a Communion service in March but none since, again due to the restrictions placed on us by the pandemic. Children are welcome at all Communion Services. Our interim Moderator is normally able to offer Communion to housebound members should they so wish. The Holy Week services which are a highlight in our church calendar, unfortunately were cancelled this year in line with the lockdown regulations.

Again, since March we have been unable to work closely with our sister church - Ardrossan and Saltcoats Kirkgate. Bible Study, meetings and joint services have been postponed.

The beginning of the year saw our hall accommodation being used for a whole range of activities catering for all age groups. Church of Scotland Guild, Boys Brigade, Girls Brigade, Choir, Brownies and Rainbow Guides as well as a number of community groups including Baby and Toddlers, Judo, Yoga, AA, Badminton and an Autumn Club providing social activities for a senior group. None of these groups met after March and none have re-started as of the end of December.

This year we remained in a vacancy situation. Meetings which had been planned for the end of March by the Appraisal Committee of Presbytery to determine a new Presbytery Plan were cancelled, and as yet we have not been given permission to call a new minister until the Presbytery Plan has been reviewed. Rev Alan Ward continues as Interim Moderator, but Mr Andrew Bruce who was initially our locum requested permission to return to his home church at the end of September and Rev Marion Howie took over as Locum on 1st October 2020. It was felt appropriate to hold a special collection to thank Mr Bruce for his work at Park and a cheque for £170 was passed on to him.

Achievements and Performance

While the church was closed for in- person worship we undertook to provide an online service every Sunday. This was accessed through our website, facebook page and You Tube, therefore had availability for a wide audience.

Viewings were not confined to the local community and these services were viewed by people across the country and as far afield as France and Australia. Church members, as well as some children and young people of the

Trustee's Annual report (cont)
Year ended December 2020

Sunday school were involved in this online worship through readings, while our Interim Moderator and Locum conducted worship, with music provided by our church organist. These online services continue still.

Park Church normally supports a variety of worthy causes each year and raises funds in support of various charity projects. Although we were unable to hold as many charity events and collections during the year we continued to raise funds for others.

Our partnership with the local Women's Refuge continued and, at Christmas, although we could not have an "Angel Tree" as a focal point for gathering presents for distribution to families in need, a number of parcels were gifted and distributed in December 2020. The annual Christmas Tree Bauble appeal in aid of the Children's Hospice Association Scotland also went ahead, albeit in a different format and raised £123 for this good cause.

At the beginning of the year the Sunday School raised £150 for Whiteleys Retreat Ayr through their "Tuppenny Tubs" collections. This retreat offers respite to children with cancer, and their families. In December we were also able to contribute £100 through intimated appeal to CHANA (Churches Homeless Action North Ayrshire)

Once again we responded to the Blythwood Care Shoe Box Appeal and collected more than a 100 shoe boxes. In addition the Craft group provided many articles of warm hand knitted clothes and a selection of hand made blankets. Members of the congregation who did not feel able to fill a shoebox this year gave cash donations which have been put to good use by the Blythwood authorities.

Our Outreach and Family worker, Gordon Isbister, who was appointed in February 2019 was on Furlough but took the decision not to return to his post and therefore resigned from November 2020. A special collection was held for him as a leaving gift and raised £136.

Gordon's responsibilities included involvement in Messy Church, Linked Hands, The Boys Brigade and "Coffee and Calm". It is not known when a replacement will be found.

The planned pilgrimage to Oberammergau to see the Passion play in 2020 has been postponed but it is hoped that this will be rearranged.

The church is a member of Eco-Congregation Scotland.

The Property Convener, with volunteer helpers, continues to look after the maintenance of the church and manse. The church has been checked regularly during closure and repairs to keep the building wind and watertight have been carried out. Significant work and refurbishment has also been ongoing at the manse to enable us to hopefully rent out the premises during next year.

Pastoral Care

Pastoral care has been particularly difficult this year but our Locum, visiting team and elders have kept in touch with members via telephone and email.

Information to the congregation 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 were 'posted' by elders, and towards the end of the year hard copies of the church magazine again became available. Our locum(s) have kept contact with those who are ill or who have need of our services.

Earlier in the year, our efforts with sufferers of Dementia and their carers took place through a varied programme of activities. This group called Linked Hands met twice monthly on Wednesdays and Fridays. Sadly this group, most of whom reside in residential care, have not met since March.

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

During December we were able to hold special Christmas services within 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.

Also, as the traditional Nativity by the Sunday School could not go ahead there was an afternoon Christmas service specially geared to the young people and their families, and our service of lessons and Carols was delivered in an innovative and exciting way - the same service being offered online.

Trustees Annual report (cont)

year ended 31st December 2020

There was no Christian Aid Lunch in May. The congregation were however encouraged to donate through online giving.

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".

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. In November we received information that James, the minister at Kazomba is being moved by the Synod to another church so we will therefore have a new contact in Malawi.

The Church Magazine continues to be a popular method of getting our message across. 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.

Finance and Stewardship

At the beginning of the year the two committees - one for finance and one for Stewardship were combined to make one committee.

We still encourage people to increase their regular donations annually, although in line with the new Church of Scotland Stewardship programme called "A Narrative of Generosity" which we are adopting, there is a much wider approach to God's gifts. 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.

It is regrettable that we have been unable to engage in as many services and / or events to celebrate these gifts, however, in February, prior to the initial lockdown, we held a service to recognise volunteering as part of the new programme at which many of the congregation and our young people were recognised and thanked as volunteers, both inside and outside of any organisations to which they belong.

Our stated Annual meeting which was scheduled to be held in late March was postponed but was held on 18th October, when the church had re-opened for worship. Meanwhile the OSCR report and financial statements were available to the congregation on our website.

Financial Review

During 2020 our total General Income was £70,178 and Expenditure £68,825, showing a surplus of £4,353. The amount of £10,200 was also transferred to the Fabric Reserve Fund. In total we carried forward a credit balance of £37,310 into 2021. 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, in donations for the use of church premises, and in Income Tax recovered on Gift Aid, it is to the congregation's credit that we continue to carry forward a surplus as many gave generous donations to the church outwith their normal giving.

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. Last year we embarked on planning for an ambitious refurbishment programme for the sanctuary which 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.

Trustees Annual Report (cont) Year ended 31st December 2020

Park church still relies on all of its members to contribute as generously as they can to the funds of their church and it is to their credit that we have met all our commitments this year and carried forward an, albeit smaller, credit balance. 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 2020 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 budget of 2021 is set with a view to preserving a level of reserve.

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 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,

.....

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 2020 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.

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. 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

.....

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2020	2020	2020	2020	2019
Receipts	£	£	£	£	£
Legacies	0	0	0	0	0
Donations	69,623	7,389		77,012	88,396
Activities for Generating Funds					
Bank & Deposit interest		210		210	123
Investment income	0	0	0		0
Loan Income	0	0	0		0
	69,623	7,599		77,222	88,519
Rental of premises	555	0	0	555	2,365
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	70,178	7,599	0	77,777	90,884
Payments					
Costs of generating funds	213	0	0	213	213
Charitable activities	65,612	2,003	0	67,615	72,358
Governance costs	0	0	0	0	0
Building & Refurbishment Costs	0	0	0	0	0
Loan repayment	0	0	0	0	0
Total Payments	65,825	2,003		67,828	72,571
Excess of Receipts over Payments for the year before transfers	4353	5,596		9,949	18,313

Transfers	(10,200)	10,200	0	0	0
Excess of Receipts over Payments for the year	4,353	5,596	9,949	18,313	

Statement of Balances
At 31 December 2020

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2020	2019
	£	£	£	£	£
Bank & Deposit Balances					
Bank & deposit balances brought forward	43,157	31,780		74,937	56,624
Movement in year:					
Excess of Receipts over Payments for the year	4,353	5,596		9,949	18,313
Transfers	(10,200)	10,200		0	
Bank & deposit balances carried forward	37,310	47,576		84,886	74,937
Investments at market value	0	0	0	0	0
Assets					
Gift Aid Receivable	9,347	971		10,318	10,671
Liabilities					
Loan from General Trustees	0	0	0	0	0

The Kirk Session and Financial Board approved the accounts on 15th March 2021

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 2020 Interim Moderator Rev Alan Ward received £150 for travelling expenses, No other trustee received any remuneration during 2020

2. Movements in Funds

	At 1 January 2020 £	Receipts £	Payments £	Transfers £	At 31 Dec 2020 £
Unrestricted funds					
General Fund	43,157	70,178	65,825,	(10,200)	37,310
Designated Capital Project Fund Loan	0	0	0	0	0
	43,157	70,178	65,825	(10,200)	37,310
Restricted Funds					
Fabric Reserve Fund	14,217	150	0	10,200	24,567
Capital Projects Fund	13,936	6,738	0	0	20,674
Choir Fund	537	81	194	0	424
Guild Fund	983	370	1,250	0	103
Sunday School Fund	1,213	260	559	0	914
Session Benevolent Fund	894	0	0	0	894
	31,780	7,599	2,003	10,200	47,576
Total funds	74,937	77,777	67,828	0	84,866

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 2020	Total 2019
	£	£	£	£	£
WFO Scheme (non Gift Aid)	9,377	0	0	9,377	10,351
Gift Aid Donations	36,449	0	0	36,449	40,113
Tax Recovered on Gift Aid Donations	12,113	1,295	0	13,408	14,317
Ordinary Offerings (Open Plate)	1,477	0	0	1,477	3,596
Other Ordinary Offerings, Donations etc	10,762	6,304	0	17,066	22,507
	70,178	7,599	0	77,777	90,884

6. Costs of generating funds	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Investment Managers' fees	0	0	0	0	0
Offering envelopes	213	0	0	213	213
	213	0	0	213	213

7. Charitable Activities

Ministries & Mission Allocation	35,931	0	0	35,931	43,989
Presbytery dues	1,472	0	0	1,472	1,425
Voluntary Additional Stipend	0	0	0	0	0
Minister's expenses	336	0	0	336	1,918
Ministerial Assistance	8,213	0	0	8,213	0
Pulpit supply	180	0	0	180	755
Other staffing costs	4,135	0	0	4,135	5,766
Fabric repairs & maintenance	5,368	0	0	5,368	2,344

Council Tax	0	0	0	0	1,496
Heating & lighting	3,658	0	0	3,658	5,086
Insurance	1,860	0	0	1,860	1,888
Other building costs	0	0	0	0	0
Organ & music	0	194	0	194	44
Printing stationery & postage	1,784		0	1,784	1,907
Other expenses	2,615	1,809	0	4,424	5,690
	65,765	2,003	0	67,768	72,521
Governance costs	-				
Independent examiner's fees	60	0	0	60	50
Other payments					
Purchase of assets	0	0	0		0
Purchase of Investments	0	0	0		0
	0	0	0	0	0
				67,828	72,571
	65,825	2,003	0		

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 £28,137 and the maximum stipend (in the fifth and subsequent years) £34,577

9 Collections for Third Parties

2020

2019

	£	£
Christian Aid	0	579
Harvest Collection/Mary's Meals	0	712
C H A S	123	105
Remembrances Collection Help for Heroes	0	153
Retirement Collection for Malawi Fund	0	134
Poppy Scotland	56	0
Leaving Gift Locum Andrew Bruce	160	0
Leaving gift for Rev Tanya Webster	0	770
Leaving Gift for Gordon Isbister	136	0
CHANA	100	
Total	575	2,453