



STIRLING: PARK CHURCH of SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2020

Congregation No: 231414

Scottish Charity No: SC 001414



Stirling: Park Church

Accounts for the year ended 31st December 2020

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Trustees' Annual Report

Year ended 31 December 2020

The Trustees present the annual report and accounts for Stirling: Park Church of Scotland for the year ended 31st December 2020. The congregation of Stirling: Park Church of Scotland was formed on 1st April 2020 by the union of Allan Park South Church of Scotland Stirling (SC001414) and St Columba's Church of Scotland Stirling (SC0013444). According to advice from the Church of Scotland and OSCR, this report and accounts include activity of the former Allan Park South congregation from 1st January 2020-31st March 2020 and that of the new Stirling: Park Church congregation from 1st April-31st December 2020. They do not include the financial accounts of St Columba's Church of Scotland for the first quarter of 2020 for whom a separate financial report has been made.

Reference and Administrative Information

Charity Name: Stirling: Park Church of Scotland Stirling.

Charity Registration Number: SC001414

Congregation Reference No: 231414

Contact Address: Church Office
Stirling Park Church of Scotland
Park Terrace
Stirling
FK8 2NA Telephone: 01786 462400

Trustees

The Trustees of the Church are the members of the Kirk Session, including the minister. The members of the Kirk Sessions of both parent congregations became the trustees of Park Church on 1st April 2020. served during the year are detailed below:

Minister: in vacancy
Interim Moderator: Rev Alan F Miller (from 1st April 2020)
Rev Stuart Sharp was Interim Moderator of Allan Park South Church until
31st March 2020

Elders/Trustees of Park Church

(who served throughout the year from 1st April 2020 to 31st December 2020)

*Mr. H. Buchanan	Mrs. L. Boyack	*Mr. D. Boyd
*Mrs. M. Boyd	Mrs. M. Crombie	Mr. W. Cunningham
Mrs. J. Denton	*Mrs S Forshaw	Mr. J. Gray
Mrs. S. Harvey	Mrs. E. Hunter	*Mr. W. Jamieson
Mrs. C. Jones	Mrs. S. Keddie	Mrs. S Kerr
Mr. G. Kerr	Mrs. K. Langley	Mrs. J. MacFarlane
Mrs. J. Mackinnon	Mrs. M. McArthur	*Mrs. A. McDonald
*Mr. A. McDonald	Mrs. H. McDonald	Mr. J. R. McGowan
Mrs. M. McGowan	Mr R. McGowan	Mr. H. McLean
Mrs. W. McLean	Mrs. Y. McQueen	Mr. J. Magrath
Mrs. A. Miller	Ms. M. Muir	Mrs. S. Muir
Dr. P. Murdoch	Mrs. S. Murdoch	Mrs. M. Parry
Mrs. H. Reid	Ms. M. Risk	Mr. I. Ritchie
Mrs. R. Scott	*Mrs. L Shaw	Mr. J. Stewart
Mrs. J. Stirling	Mr. P. Timpson	Mrs. S. Tweedle
Mr. W. Troup	Dr. A. B. Walker	Mr. W. Wheeler

Those names marked with an asterix also served as elders/trustees of Allan Park South Church from 1st January 2020 until the union with St Columba's on 1st April 2020 to form Stirling:Park Church.

Stirling: Park Church

Trustees' Annual Report Year ended 31st December 2020 (continued)

Trustees who served as elders/ trustees of Stirling Allan Park South Church only until 31st March 2020:

Mrs J Badenoch	Mr. R Gordon	Mr. J Irvine
Mrs K Johnstone	Mrs C Lindores	Mr. E Morton
Mrs A.M.Mitchell	Mr D Stewart	Mrs A Wilson

Trustee who served as an elder of Stirling Allan Park South Church for part of the period from 1/1/20

Mrs E Irvine (died 20/2/20)

Trustees who served as elders/ trustees of Park Church for part of the period April-December 2020

Mr. D Crombie (until 4/11/20)	Mr C.Croall (died 10/10/20)	Mr R Horsburgh (died 20/10/20)
Mr, J McRitchie (until 2/11/20)	*Mr J.Shaw (until 14/10/20)	*Mr. J. Steel (until 4/11/20)
*Mrs J Steel (until 9/12/20)		

Principal Office-bearers of Stirling: Park Church

Minister:	post vacant
Interim Moderator:	Rev Alan F Miller
Session Clerk:	Dr. Peter Murdoch (from 14/10/20- between 1/4/20 and 14/10.20. Dr. Peter Murdoch and Mrs Jane Steel were Interim Joint Session Clerks. Prior to 1 st April, Mrs. Steel had been Session Clerk of Allan Park South Church.)
Deputy Session Clerk :	Mrs. Marjorie McGowan- from 14/10/20
Treasurer:	Mrs. Margaret Crombie. (Mr Edward Morton had been Treasurer of Allan Park South Church until 31/3/20)

Independent Examiner

Alan Skilling, C.A.
"Hillrig"
Touch Road,
Cambusbarron
FK7 9NA

Bankers

Royal Bank of Scotland Thistle Centre, Stirling	and Bank of Scotland Port St, Stirling
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Trustees' Annual Report Year ended 31st December 2020 (continued)

Structure, Governance and Management

Governing Document

'The Church is governed in spiritual and temporal affairs by a Kirk Session under the Church of Scotland's Unitary Constitution.

Recruitment and Appointment of Trustees

The Elders are the Charity Trustees, and have responsibility for the administration of congregational finances, property, mission and outreach, safeguarding and other matters. The Kirk Session consists of the Minister and 'the ruling Elders'. The Kirk Session shall determine the number of Elders required for the oversight of the congregation, and the time when a new election is to take place. The Minister is called by the congregation and is ordained (if not the case already) and inducted by the local Presbytery, and is directly accountable to it for the discharge of the duties of his or her office. The Minister is the Moderator of the Kirk Session. In a vacancy, Presbytery appoints an Interim Moderator who is the Moderator of the Kirk Session. Elders are elected for life and hold office till they cease to be members of the congregation, or their resignation is accepted, or they are deposed or otherwise removed from office

Organisational Structure

The Kirk Session is chaired by the Minister (or Interim Moderator) and has been meeting monthly (by Zoom virtual meetings whilst Covid restrictions apply). Between 1st April and 12th August 2020, an interim coordinating committee comprising three elders from each parent congregation and convened by the Interim Moderator and various interim teams provided essential oversight prior to the first meeting of the new Kirk Session. The Kirk Session presently has various sub-committees including Youth, Mission and Outreach, Finance and Property, and Visioning, which meet monthly as required to investigate issues relating to respective remits, and to produce a report for approval at the full Court. Treasurer has power to make small routine payments without reference to the Court.

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.

Prior to the initial lockdown in March 2020, both parent congregations met for worship in their respective buildings on Sunday mornings. Park Church now meets for worship on a Sunday morning in the Peter Memorial Building, when pandemic restrictions permit. In addition, at this time, there is normally a Junior Church and Bible Class, which are open to all the young people of the area, and a crèche facility is available for parents with young children. Within changing Covid restrictions, services have continued weekly in the Church when restrictions allowed; and otherwise have been live streamed or pre-recorded and made available by internet, CD or phone to members at home. Since lockdown, the former Allan Park South Church building has not reopened because of significant safety and structural issues. The Easter Holiday Club for children of primary school age has developed in recent years and the church has developed a family ministry through the 'Messy Church' programme. The church normally supports and hosts events before Christmas, Easter and Pentecost for up to 115 senior primary school children in partnership with three local schools, but these events were postponed in 2020. During the period of restrictions, there have been a series of initiatives to encourage and support both young families and children, older and vulnerable members of the extended Church family.

In addition to its Sunday activities the church also normally hosts various groups during the week including Bairns Rock, Ladies Group, various choirs, arts groups, Coffee Club, Friendship Lunches and provides facilities for Start-Up Stirling for its weekly food bank and a base for Stirling Street Pastors.

Stirling: Park Church

Trustees' Annual Report Year ended 31st December 2020 (continued)

Achievements and Performance

Park Church provides spiritual and religious care to its 474 communicant members, and others living in its parish and in the wider area of the City of Stirling. Membership fell due to deaths, resignations and moves away.

The Union of the two congregations which occurred legally on 1st April 2020 faced challenges owing to the inability to meet in person both as trustees and congregation due to COVID restrictions. The Service of Union could not take place in the Peter Memorial Building until 30th August 2020. The necessary decision of the Trustees, congregation and Stirling Presbytery, largely because of major safety and structural factors, that the former Allan Park South Church building was no longer essential to the mission of the congregations and should be disposed of, caused sadness and disappointment but members of both former congregations have come together very positively to overcome such initial difficulties.

The main service of worship on a Sunday had an average attendance of 110 until limited by COVID restrictions and since then services have been fully subscribed within the maximum permitted at any one time. On Christmas two services with almost maximum attendances took place. Monthly services also took place in a residential care home for the elderly (Annfield) and sheltered housing complex (Allan Park House) until restrictions prohibited them. However residents in these and other local care homes and sheltered housing have continued to be supported by regular calls and delivery of various small gifts.

During the year to 31st December 2020, 15 funerals were conducted..

Allan Park South Church had supported a range of community outreach activities such as Bairns Rock, Wellbeing Choir, After School Lego Club, and weekly lunches with a number of paid staff and funding from Various donors. As much as possible was continued virtually and participants and volunteers supported remotely. A Dine and Shine cooking initiative, tea dance and Bairns' Rock were good examples which were well received. In addition vulnerable people were supported by visits and calls. However the paid staff did not wish to extend their contracts beyond December 2020; and the various initiatives are being reviewed and where possible adapted and continued using volunteers. .

Park Church actively supports Start-Up Stirling, an interdenominational project of the Stirling Churches, to help the homeless by providing facilities for a weekly food bank. It also supported Woman's Aid at Christmas, Christian Aid, Water Aid, the Church of Scotland Crossreach and HIV programmes and overseas work in Nepal- throughout the year.

Our buildings were used regularly by a local Scout Group, Boys Brigade, Stirling City Choir, Torbrex Community Choir, a Martial Arts Group and Stagecoach (theatre workshop skills).Only the Scout group managed to meet in person during the autumn relaxation of restrictions.

Thanks to the dedicated support of our Interim Moderator, trustees and members, as well as two retired ministers, Rev Elinor Gordon and Rev Maggie Roderick, who have provided spiritual encouragement through additional pulpit supply, the congregation is in good heart and looking forward to new challenges.

The new congregation will build on the strengths and talents of both existing congregations to serve its newly combined parish and wider community in Stirling; and will seek to attract a new minister to lead our worship, mission and outreach. The previous manse of Allan Park South Church is being rented meantime whilst the proceeds of the former St Columba's manse, whose deeds were held by the General Trustees of the Church of Scotland on our behalf, are held in a deposit account by them; and will be available for purchase of a manse by the new united congregation, when required.

Trustees' Annual Report Year ended 31st December 2020(continued)

Financial Review

The Trustees have prepared accounts on the receipts and payments basis. There is no requirement in the constitution or by funders to prepare accrual accounts. Any comparisons with previous years would be of very limited value as the previous figures for SC001414 relate to the smaller former Allan Park South congregation. Preparation of these first formal accounts for the newly united congregation has been a complex process. It has involved bringing together information from three bank accounts, two different accounting systems SAGE and OMEGA, two different accounting methods (Allan Park South used "Accruals" and St Columba's "Receipts and Payments") and 23 different APS charity accounts. We owe huge thanks to Dr Brian Walker, Mrs Margaret Crombie and Mr Edward Morton for their tireless work on behalf of the Finance Committee, as well as to our Independent Examiner, Mr Alan Skilling.

The main source of income for the year continued to be from voluntary giving from members. Income from rent of premises ceased after lockdown. The impact of the pandemic was mitigated by the Government Furlough scheme as well as various Covid related grants, although these were mostly for restricted funds. Unfortunately as the former Allan Park South Church building was found to unsafe to open as well as surplus to requirements, insurance costs of the building are considerable and the General Trustees of the Church of Scotland are now marketing this in our behalf.

If the £22,833 excess of receipts over payments from 1/1/20-31/3/20 for the St Columba's congregation is added to the balance for the APS congregation for the same period and that of Park Church for the rest of the year, it is clear that Park Church ended this extraordinary year with an excess of £10799 over the sum in its two parent congregations at the start of 2020. This is a tribute to the generosity of its members.

Reserves Policy

The Trustees' policy is to hold sufficient reserves to meet the ongoing requirements and maintenance of the church and would wish a minimum figure of £60,000. The bank account and deposit balances at 31.12.20 were £125,756 which includes £520 in the Church of Scotland Investors Trust Deposit Fund. Going forward, restricted funds have been rationalised whilst ensuring their use reserved for the designated purposes.

Statement of Trustees' Responsibilities

Charity law requires the Trustees -to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

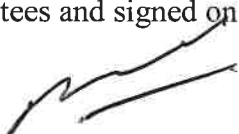
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 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 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. 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.

Approved by the Trustees and signed on their behalf,

Dr. Peter Murdoch
Session Clerk

Date: *13th June* 2021



Stirling: Park Church

Stirling: Park Church of Scotland SC 001414 Report of the Independent Examiner

I report on the accounts for the year ended 31 December 2020 set out on pages nine to fourteen.

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's 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 the independent examiner's report

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 disclosures in the accounts, and seeking explanations from you as 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 connection with 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



Alan Skilling, C.A.

"Hillrig"

Touch Road.

Cambusbarron, FK7 9NA

Date- 13 - 6 - 21.

Stirling Park Church of Scotland

Receipts and Payments Accounts
from 1st January 2020 to 31
December 2020

APS-SC001414

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
	<u>Funds</u>	<u>Funds</u>	<u>2020</u>	2019
	2020	2020	2020	
	£	£	£	
Receipts:				
Donations - Note 3	70922	58749	129671	31079
Activities For Generating Funds (Coffee, Social & Ladies Group)				11974
Bank & Deposit Interest	38		38	
Investment Income	209		209	
Rental of Premises	21867		21867	17431
Weddings & Funerals				
Bequest				
Youth Fund Receipts				
Organ & Music fund Receipts				
Overseas				
Car Park Receipts				
Flower Receipts	50		50	
Life & Work Donations	77		77	
miscellaneous receipts grants	2926		2926	16375
Tax Recovered on Gift Aid	5671		5671	7932
Tax recovered on GASDS				
Total Receipts	<u>101760</u>	<u>58749</u>	<u>160509</u>	84991
Payments - Note 5				
Charitable Activities	<u>124467</u>	<u>48076</u>	<u>172543</u>	98116
Total Payments	<u>124467</u>	<u>48076</u>	<u>172543</u>	98116
Excess of Receipts over Payments for the year	<u>-22707</u>	<u>10673</u>	<u>-12034</u>	-13125

Statement of Balances

	<u>Total</u>	
	2020	
	£	
Assets:		
Included in Funds:		
Bank Accounts:		
Royal Bank of Scotland Account	91346	
Bank of Scotland Account	33889	34794
Church of Scotland Deposit	<u>521</u>	
	125756	
Manse	<u>264047</u>	
	<u>389803</u>	264571
	See Note 2	
Not included in Funds:		
1580 Units In C o S Investors Trust Growth Fund		
Held by Church of Scotland	<u>407715</u>	See Note 6
Gift Aid to be Received in 2021 will be included in the 2021 Accounts	<u>0</u>	
Liabilities:	<u>0</u>	

The accounts were approved by the Kirk Session and Deacons' Court on.....
For and on behalf of the Kirk session and Deacons' Court




Dr. A. Brian Walker

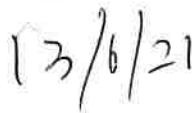
Convener of the Finance Committee

Dr. Peter Murdoch

Session Clerk

Date


 13th June 2021



Notes to the accounts

Note 1 - Remuneration

	£		
Trustees:			
Ross McGowan	3871	After tax	
Duncan Crombie	4627	After tax	
Sally Forshaw	15773	After tax	16828
Non trustees:			
Paula Freck	6642	After tax	
Laura St.John	3924	After tax	
Guy Forshaw	2205	After tax	29572

Note 2 - Movements in Funds

	<u>1st January</u>					<u>31st December</u>	
	<u>2020</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>Transfers</u>	<u>2020</u>	
	£	£	£	in	out	£	31stdecember2019
				£	£		
<u>Unrestricted Funds</u>							
Fabric Fund	2000		10037	46657		38620	2000
General Fund	54819	101760	113721	21679	6693	57844	
Youth Fund			245	205		-40	
Library Fund				-127		-127	
Car Park Fund			464	4008		3544	
Total Unrestricted Funds	<u>56819</u>	<u>101760</u>	<u>124467</u>	<u>72422</u>	<u>6693</u>	<u>99841</u>	
<u>Restricted Funds</u>							
Organ & Music Fund	200			2867		3067	200
Renovation Fund		3382		15113		18495	
Overseas Mission Fund				531		531	
Stewardship 20/20 Fund		11758		2870		14628	
Tower Restoration Fund				9193		9193	
Youth Fund							
Manse Fund	227154					227154	227154
Go For It Fund	1258	14242	13749			1751	1258
Volunteer Support Fund	3781	9496	10226			3051	3781
Foundation Scotland Capital Assets Fu	1265					1265	1265
Foundation Scotland Corra Fund	3838	313	2155			1996	3838
Co-op Mens' Shed Fund	2419		376			2043	2419
First Fruits Fund	4572		2941			1631	4572
Lego Club Fund	228		228				228
Eat & Dine Well Fund	4000		3255			745	4000
Community Wellbeing Fund		2000	1342			658	
Scottish Community Fund		2000	1425			575	
Foundation Scotland Covid Fund		4875	1696			3179	
SCVO Fund		2143	2143				
Stirling 150 Events Fund		1342	1342				
Stirling Film Club Fund		957	957				
Faith in Community Fund		700	700				
Third Sector Resilience Fund		4244	4244				
Stirling Council Covid Fund		500	500				
Tesco Covid Grant Fund		500	500				
Bairns' Rock Fund		297	297				1346
Total Restricted Funds	<u>248715</u>	<u>58749</u>	<u>48076</u>	<u>30574</u>	<u>0</u>	<u>289962</u>	
Total Funds	<u>305534</u>	<u>160509</u>	<u>172543</u>	<u>102996</u>	<u>6693</u>	<u>389803</u>	252060

Transfers in represent St Columba's Fund Balances at 1 April 2020.

The transfer out adjusts for the movement from accruals to receipts and payments basis.

Note 3 - Donations

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total 2020</u>	
	£	£	£	
Freewill offering gift aid	59040		59040	18756
Freewill offering non-gift aid	6255		6255	2143
Capital Fund Donations Gift Aid		3292	3292	
Capital Fund Donations Non Gift Aid		90	90	
Open Plate Offerings	761		761	4948
Other offering and donations	4866	43609	48475	5232
Designated Fund Receipts				
Stewardship 20/20 GA		11758	11758	
Stewardship 20/20 NON GA				
Fabric fund				
TOTAL	<u>70922</u>	<u>58749</u>	<u>129671</u>	30137

Note 4 - Minister's Stipend

There was no minister in post for this period.

Note 5 - Payments

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total 2020</u>	
	£	£	£	
Charitable Activities:				
Ministries & Mission	45038		45038	21321
Presbytery Dues	499		499	505
Minister's expenses	197		197	174
Pulpit supply	1622		1622	2394
Travelling Expenses				
Fabric Repairs and Maintenance	10037		10037	2643
Manse Repairs	54		54	5994
Council Tax				
Heat & Light	15472		15472	10553
Church Insurance	16191		16191	5986
Church Administrator	3539		3539	
Church Organist	2840		2840	
HMRC TAX	3612		3612	
Relief Organist				
Organ & Music Expenses				
Telephone Printing Postage & Stationery	6010		6010	2086
Cost of Generating Funds - Offering Envelopes				
Church Office Expenses	1604		1604	1633
Other Building Expenses				67
Cleaning	7315		7315	1063
Life & Work subs				
Library expenses				
Communion				
Flower Expenses	141		141	94
Youth Fund Expenses	245		245	
Equipment & Servicing	5371		5371	1055
Miscellaneous Expenses	3773		3773	8526
Car Park and Ground Expenses	467		467	
Other Salaries & Expenses				30458
121 Loan Repayment				
121 Loan Interest Payments				
Donations to Charities	440		440	520
Overseas Mission				
Restricted funds - Note 2		48076		
Fee for Preparation of Accounts				3044
TOTAL	<u>124467</u>	<u>48076</u>	<u>172543</u>	98116

Note 6

On the 3rd October 2019 The General Trustees of the Church of Scotland, 121 George Street, Edinburgh, EH2 4YN sold the Manse The funds (407,714.60) are held by the General Trustees in an Investment Trust. This can only be used to purchase a Manse in the future.