

JOHNSTONE HIGH PARISH CHURCH

*Registered Scottish Charity Reference Number:
SC009588*

ANNUAL REPORT and STATEMENT OF ACCOUNTS for year ended 31st December, 2023



The Stated Annual Meeting will be held in the Church
on Sunday 28 April, 2024 after morning worship.

**The Church of Scotland
Johnstone High Parish Church**

**Annual Report and
Statement of Accounts
for the year ended 31st December, 2023**

Congregation No: 140749

Charity No: SC 009588

Reference and Administrative Information

Charity Name: Johnstone High Parish Church of Scotland

Charity Registration Number: SC009588

Congregation Reference No: 140749

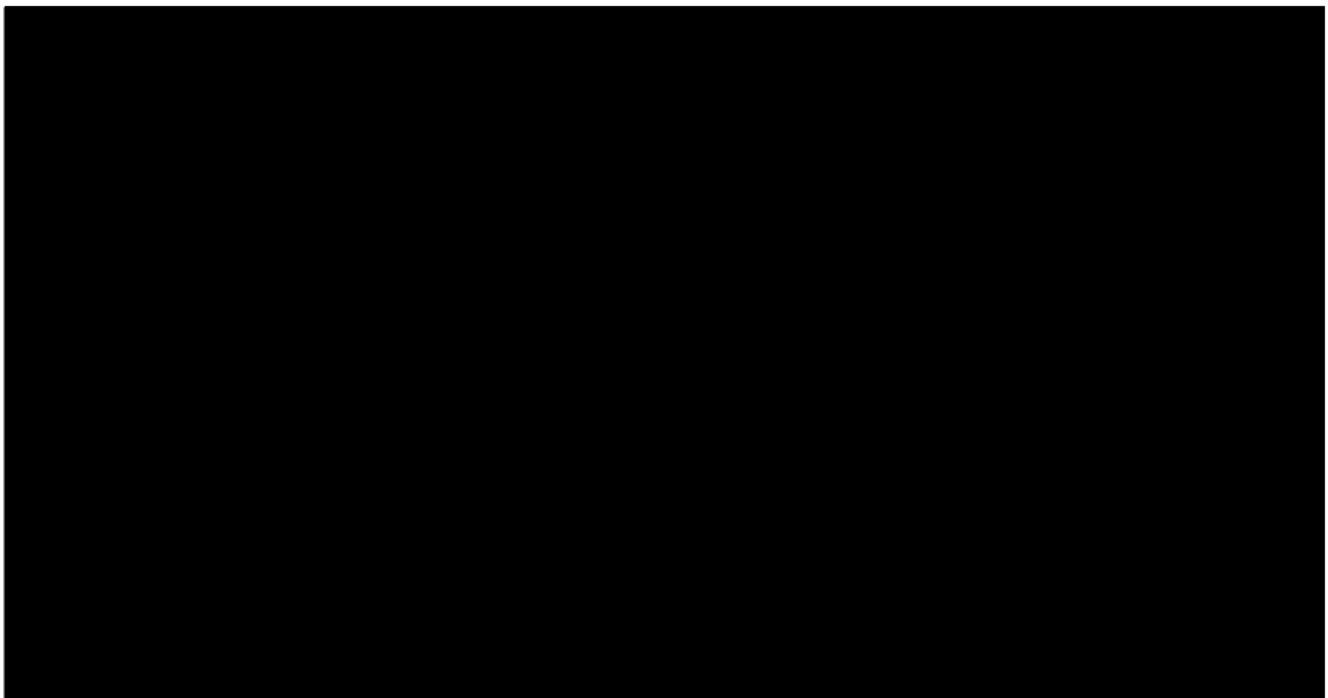
Contact Address:



Trustees

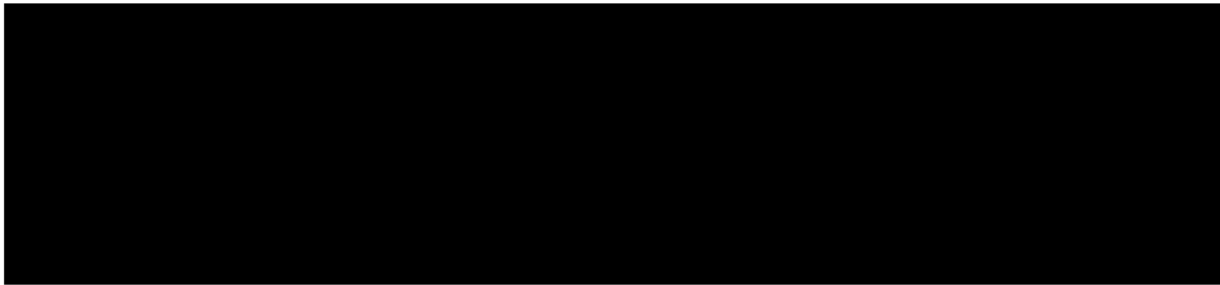
Details of the trustees of the church funds are given on the following two pages.

Kirk Session members are listed separately from Congregational Board members.



Bankers

Bank of Scotland
56 High Street
Johnstone
Renfrewshire, PA5 8AL



District	Name and address	Tel. No.	Ordained
14			
8			
13			
29			
7			
7			
12			
2			
20			
25			
22			
26			
9			
11			
24			
4			
6			

District	Name and address	Tel. No.	Ordained
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5			
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19			
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1			
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CONGREGATIONAL BOARD

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets twice in a year. Certain responsibilities are delegated to the Fabric and Finance Group as appropriate. The Kirk Session which meets nine times a year is responsible for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The congregation meets for morning worship every Sunday at 11am, with evening teaching services as intimated in the weekly bulletin.

There is a café available in the halls after worship on Sunday mornings.

There is a Church of Scotland Guild which is open to all and meets in the halls on alternate Monday afternoons at 2pm.

The Girls' Brigade meets in the halls on a Tuesday evening. The Explorers (for girls P1 - P3) meets from 6pm - 7.15pm. The Junior Section (P4 - P7) and Brigaders Section (S1+) meet from 7.15pm - 8.45pm.

Our Boys' Brigade company meets on a Thursday evening in the church halls. Anchor Boys (for those in P1 - P3) meet from 6.30pm - 7.30pm. The Junior Section meets from 6.30pm - 8pm and the Company and Senior Sections (for boys in P7+) meets from 8pm - 10pm.

Rehearsals for our praise band, *New Life*, take place in the church from 7.30pm on a Wednesday evening when intimated.

Trustees' Annual Report (cont)

Year ended 31 December 2023

Achievements and Performance

Our Boys' Brigade and Girls' Brigade visited our local primary school in August and saw a welcome influx of new members. Our Lighthouse Group and Bible Class saw a number of new members. They have taken part in a few church services since their return and hope to continue with this. Our Sparklers group for pre-school ages children has grown dramatically this year and ended the year with a healthy number of babies and toddlers attending every Sunday.

Financial Review

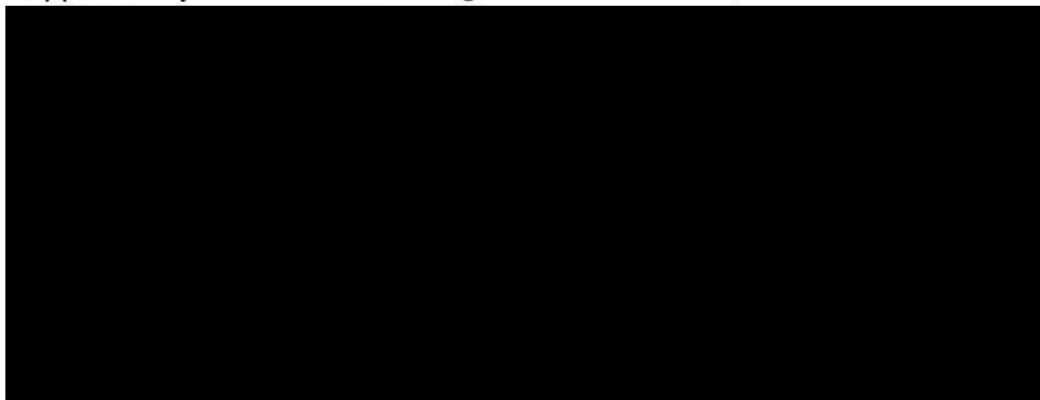
The principal source of income to the church remains from weekly offerings. Income dropped slightly from last year, rallied a bit after last year's fall. We also noted a drop in overall expenditure over the year. This was mainly due to the exceptional expenditure last year with the replacement of the hall boilers. We paid our Ministry and Mission allocation in full. We have seen an increase in the people paying directly to the church bank account. This is helpful as it allows for better budgeting with a specified amount coming in each month.

We have no defined reserves at present. This will be looked at again during the coming year.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,



Johnstone High Parish Church of Scotland

SC 009588

Independent Examiner's Report to the Trustees of Johnstone High Parish Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Date

22/03/2024

Johnstone High Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2023

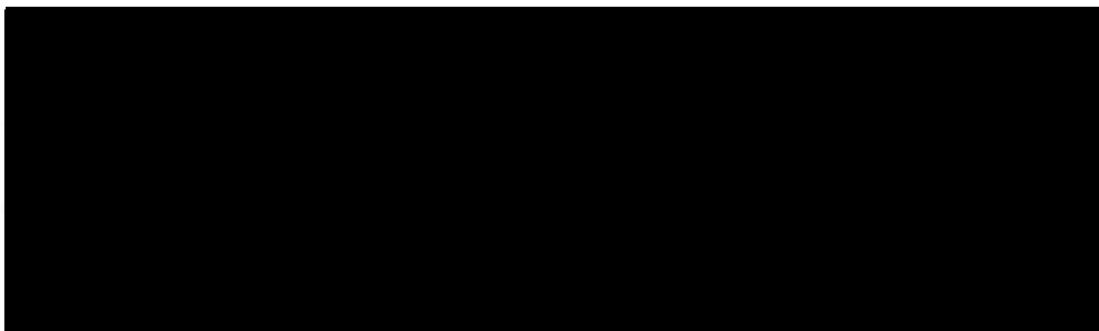
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2023	2023	2023	2023	2022
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	81664			81664	87641
Legacies		4944			4944	
Activities for Generating Funds						
Bank & Deposit interest					0	0
Investment income						
		<u>86608</u>	<u>0</u>	<u>0</u>	<u>86608</u>	<u>87641</u>
Rental of premises		1185			1185	1275
Sale of assets						
Grants					0	1000
Receipts from General Trustees						
Other Receipts		100			100	
		<u>87893</u>	<u>0</u>	<u>0</u>	<u>87893</u>	<u>89916</u>
<u>Total Receipts</u>						
<u>Payments</u>	4					
Costs of generating funds		235			235	207
Charitable activities		86459	200		86659	99478
Governance costs						
		<u>86694</u>	<u>200</u>	<u>0</u>	<u>86894</u>	<u>99685</u>
<u>Total Payments</u>						
Excess of Receipts over Payments for the year before transfers		1199	-200	0	999	-9769
Transfers					0	0
					0	0
Excess of Receipts over Payments for the year		<u>1199</u>	<u>-200</u>	<u>0</u>	<u>999</u>	<u>-9769</u>

Johnstone High Parish Church of Scotland
Statement of Balances
At 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Note					
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	1873	368		2241	12011
Movement in year:					
Excess of Receipts over Payments for the year	1199	-200	0	999	-9769
Bank & deposit balances carried forward	<u>3072</u>	<u>168</u>	<u>0</u>	<u>3240</u>	<u>2242</u>
<u>Investments at market value</u>					
			<u>0</u>	<u>0</u>	<u>0</u>
<u>Assets</u>					
Gift Aid Receivable					
<u>Liabilities</u>					

The accounts were approved by the Kirk Session and Financial Board on Thursday 21 March 2024

For and on behalf of the Kirk Session and Financial Board



Johnstone High Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses incurred totalling £1843.20. In addition [REDACTED] who is a member of the Kirk Session received £4295.09 for providing her service as congregational secretary during the year, and [REDACTED] who is also a member of the Kirk Session received £1360.00 for providing her services as Hallkeeper.

2. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	1873	87893	86694		3072
	<u>1873</u>	<u>87893</u>	<u>86694</u>	<u>0</u>	<u>3072</u>
Restricted funds					
Kirk Session Account	368		200		168
	<u>368</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>168</u>
Total funds	<u>2241</u>	<u>87893</u>	<u>86894</u>	<u>0</u>	<u>3240</u>

Purposes of Restricted Funds

Session Fund: This is a fund to provide payments and monetary assistance at the discretion of the Kirk Session.

Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
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3. Analysis of Donations

FWO Scheme	32597			32597	30562
Direct bank donations	34121			34121	35568
Tax Recovered on Gift Aid Donations	5184			5184	11897
Ordinary Offerings (Open Plate)	9322			9322	8714
Other Offerings, Donations etc	440			440	600
	<u>81664</u>	<u>0</u>	<u>0</u>	<u>81664</u>	<u>87341</u>

4. Analysis of Payments

Costs of generating funds

Offering envelopes	235			235	207
	<u>235</u>	<u>0</u>	<u>0</u>	<u>235</u>	<u>207</u>

Charitable activities

Ministries & Mission allocation	48883			48883	55645
Presbytery dues	1234			1234	658
Minister's travel expenses	1843			1843	573
Manse phone	995			995	1104
Pulpit supply	560			560	535
Other staffing costs	8175			8175	9095
Fabric repairs & maintenance	9343			9343	12674
Council Tax	2282			2282	2162
Heat and light	6078			6078	6337
Insurance	4607			4607	4311
Other building costs					
Hall phone	168			168	568
Communion expenses				0	101
Printing, stationery and postage	1306			1306	719
Other expenses	985			985	7182
	<u>86459</u>	<u>0</u>	<u>0</u>	<u>86459</u>	<u>101664</u>

Governance costs

<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Total costs

<u>86694</u>	<u>0</u>	<u>0</u>	<u>86694</u>	<u>101871</u>
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5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

6. Collections for Third Parties

	2023 £	2022 £
Erskine Hospital	272	243
St Vincent's Hospice	386	458
Help for the Persecuted	275	
	<u>933</u>	<u>701</u>

APPENDIX A

GENERAL ACCOUNT FORECAST 2024

	2023	Sub-totals	Totals
INCOME			
Offerings			
Freewill offering scheme	30500		
Direct bank donations	31000		
Income tax recovered	12000		
Ordinary offerings (Open plate)	7500		
Other offerings, donations, etc		81000	
Other Ordinary General Income			
Contributions from organisations			
Weddings & Funerals			
Interest on account			
Use of premises	1200	1200	
Total Ordinary General Income			<u>82200</u>
EXPENDITURE			
National Ministry and Mission			
Giving to Grow	42303		
Presbytery dues	878	43181	
Local Staffing Costs			
Minister's expenses	2000		
Pulpit supply	2500		
Caretaker	600		
Organist	2520		
Secretary	4306		
Church officer		11926	
Building Costs			
Fabric repairs and maintenance	10000		
Heating and Lighting	7500		
Water charges and Insurance	4800		
Manse Council tax	2600	24900	
Other local costs			
Printing. Stationery, advertising	1200		
Communion expenses	100		
Misc expenses	2000	3300	
Total expenditure			<u>83307</u>
GENERAL FUND DEFICIT FOR YEAR			<u>-1107</u>

CHURCH OF SCOTLAND GUILD

Income

Balance b/fwd	498
Collections	174
Subscriptions	184

856

Expenditure

Pres & Central funds	272
Gratuities & donations	170
Miscellaneous	26
Donations	105

Balance to c/fwd 283
856

SUNDAY SCHOOL

Income

Balance b/fwd	7
Donations	
Collections	

7

Expenditure

Materials	
Functions	

Balance to c/fwd 7
7

CD MINISTRY

Income

Balance b/fwd	128
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128

Expenditure

Balance to c/fwd 128
128

1st JOHNSTONE COMPANY BOYS' BRIGADE

Income

Balance b/fwd	329
Subscriptions	240
Sstruth transfer	1500
Fundraisng	17

2086

Expenditure

BB Fees: National	245
.Parties/ outings	817
Training/ stationery	337
Uniforms	141
Miscellaneous	109

Balance to c/fwd 437
2086

1st JOHNSTONE COY - BB: WILLIAM STRUTH MEMORIAL BEQUEST

Income

Balance b/fwd	6043
Interest	209

6252

Expenditure

Transfer to Company Acct	1500
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Balance to c/fwd 4752
6252

4th JOHNSTONE GIRLS' BRIGADE

Income

Balance b/fwd	3518
GB Fees	1050
Weekly subs	783
Camp	730
Donations	100
Outings	95
Interest	32

6308

Expenditure

GB Fees	1232
GB Supplies	163
Equipment	149
Outings/parties	349
Display	164
Tuck shop	114
Camp	1105

Balance to c/fwd 3032
6308

FLOWER FUND

Income

Balance b/fwd	77
Donations	393

470

Expenditure

Church flowers	401
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Balance to c/fwd 69
470

PUBLICATIONS COMMITTEE

Income

Balance b/fwd	3880
Kirk café	1043
Fabric	1046

5969

Expenditure

Supplies	447
Misc	225
Donation to church	400

Balance to c/fwd 4897
5969

ORGANISATIONS & AGENCIES

SESSION CLERK

ORGANIST

BOYS' BRIGADE

GIRLS' BRIGADE

CRADLE ROLL

CRECHE ROTA

SUNDAY SEEKERS

PRAYER GROUPS

CHURCH OF SCOTLAND
GUILD

PUBLICATIONS

LIFE AND WORK

CHURCH FLOWERS

KIRK CAFÉ ROTA

HALL LETS/ ACCESS

OFFERINGS CONVENOR

GIFT AID CONVENOR

FABRIC CONVENOR

SAFEGUARDING

ROLL KEEPER

CHURCH EMAIL ADDRESS

CHURCH WEBSITE

www.jhpchurch.org

WHAT'S ON IN THE KIRK

SUNDAY

<u>TIME</u>		<u>PLACE</u>
11.00am	Morning worship	CHURCH
	Sparklers, Lighthouse, Bible class	HALLS
<i>After worship</i>	Kirk Café	HALLS
6.30pm	Evening teaching services (<i>As intimated</i>)	CHURCH

MONDAY

<u>TIME</u>		<u>PLACE</u>
2.30pm	Church of Scotland Guild (<i>Fortnightly</i>)	HALLS

TUESDAY

<u>TIME</u>		<u>PLACE</u>
6.00 - 7.15pm	Girls' Brigade Explorers (Primary 1 - 3)	HALLS
7.15 - 8.45pm	Girls' Brigade Juniors (Primary 4 - 7)	HALLS
7.15 - 8.45pm	Girls' Brigade Seniors (S1+)	HALLS

WEDNESDAY

<u>TIME</u>		<u>PLACE</u>
6.30pm	Session Prayer Meeting (<i>As intimated</i>)	HALLS
7pm	Elders groupings (<i>As intimated</i>)	HALLS
<i>After groups</i>	Kirk Session	HALLS
7.30pm	New Life Praise Band (<i>As intimated</i>)	CHURCH

THURSDAY

<u>TIME</u>		<u>PLACE</u>
6.30 - 7.30pm	Anchor Boys (P1 - P3)	HALLS
6.30 - 8.00pm	Boy's Brigade Juniors (P4 - P6)	HALLS
8.00 - 10.00pm	Boys' Brigade Company (P7 +)	HALLS

SATURDAY

<u>TIME</u>		<u>PLACE</u>
10am - 11am	Bible study meetings (<i>As intimated</i>)	HALLS