

**The Church of Scotland  
Strathaven Avendale Old and Drumclog Memorial Parish  
Church**



**Trustee's report and financial statements  
for the year ended 31 December 2023**

**Congregation No: 171166**

**Charity No: SC001956**

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Trustees' Report**  
**Year ended 31 December 2023**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1 January 2019.

**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.

**Achievement and Performance**

The achievements and performance of the Church are presented in our Annual Report which can be found on Pages 3-18 of this document.

## Avendale and Drumclog Church

### SUMMARY

The Trustees rejoice in presenting this Annual Report and Accounts for Strathaven: Avendale Old and Drumclog Memorial Church of Scotland for the year ended 31 December 2023.

Our objective is to seek to inspire the people of Avendale and Drumclog and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.

In the life of our congregation, we aim in all that we do to exhibit the five purposes of the church, namely, worship, service, discipleship, fellowship and evangelism, and to promote these in a healthy balance.

Throughout 2023, we continued to develop our missional activities. This included building more links with families and young people in the local area. It has been exciting to strengthen the partnership with Gilmourton and Sandford Primary schools. As well as establishing a chaplaincy role, we also have had the opportunity to undertake 'Messy Church in School' sessions which were very well received. Gilmourton held a harvest service in Drumclog church, and Sandford conducted their end of term summer assembly and nativity performances at Avendale church. 'Haven Hangout' has introduced a new group of children from P6 to S2. 'Study Support Zone' commenced during prelim examinations, seeking to help pupils of S4 upwards. Adult discipleship has seen the beginning of three Home Bible Study groups. In the run-up to Christmas the groups studied Ephesians.



When reflecting on 2023, we celebrate a year of rich blessings in the life and work of Avendale and Drumclog. We also look to the future with keen anticipation, waiting patiently for what God has in store for us in 2024 and beyond. We invite you to have a look on our website at: <https://www.avendale-drumclog.org.uk/>



## UPDATES FROM WORK GROUPS

Each aspect of our church’s ministry is supervised by our Work Groups. Each Group now reports .....

### WORSHIP & PRAYER (LEADERS: HUGH CAMPBELL, ANDY MEIKLE)

We continuously seek out new ways to proclaim the good news of Jesus to our congregation, neighbours, parish and beyond. Our Working Groups have succeeded in cultivating and expanding our missional approach in many new ways, and Worship & Prayer has been central in this regard.

Avendale Church meets for worship each Sunday at 11.00 am and Drumclog Kirk meets at 9.30 am. Communion is celebrated at both churches on the first Sunday of March, June, September and December.

This year has seen a continued focus on our congregational prayer life through various regular prayer meetings including: ACORN prayer groups, weekly in-person and virtual prayer meetings, and by regular evening congregational prayer meetings.

There is an expanding list of volunteers participating in weekly worship by reading, offering prayers and talking to our young people. This is a very supportive resource for our Minister and blessing to us all. New volunteers are always welcome.

The informal and innovative modern worship style of our monthly “Ignite” services are welcoming to all. A group of volunteers gathered at the Strathaven Park for Gala Day to host a stall. This provided crafts for children and an opportunity to meet members of the community and convey information about Worship Services and events. We also had similar outreach activity at Strathaven Balloon Festival Day and at the Strathaven Reindeer Day.

We innovated with many special worship services in 2023. Highlights included:

- TakeTime meditation sessions in Avendale sanctuary on the second Sunday evening of the month and in Strathaven library Community Wing on Tuesday afternoons.
- A particularly memorable Conventicle service was enjoyed by a large turnout at the Drumclog Memorial on the first Sunday in June.
- We again welcomed Rev. Casey Carbone from New York State in July as part of a pulpit exchange with Rev Calum Stark.
- A “Lessons and Carols” on 20 December in Avendale.
- An innovative “Christingle” service on 24 December.
- The “Christmas in the Country” service on 24 December at Avendale.

Prayer continues to be central to the life and mission of our Church. We continue with weekly Zoom prayer meetings (instituted during Lockdown continue). As well as these we have a new, and successful, weekly prayer meeting in Avendale on Mondays - after our Haven Coffee Morning. We hosted the 2023 World Day of Prayer, for all denominations in the surrounding towns and villages. This important service was deemed by many of those attending to be an exemplar of this type of prayerful worship

Prayer is held in the East Chancel before and after worship in Avendale and at Drumclog. We are finding that the Holy Spirit guides us to pray as we serve in this way. There is a very active prayer WhatsApp group where all aspects of congregational life continue to be prayed for.

Our Bible Study groups grown and we met together for an eight-week study of Paul's Letter to the Ephesians. Further such studies are planned for 2024.



Our 'Freshers Week' event gave members the chance to volunteer to become more involved in our life, such as in weekly worship. An end of year service at Drumclog saw a number of our church family speaking about their favourite hymns. Drumclog was packed and the singing was glorious!

Our Good Friday event ran through the day and offered other resources to aid prayer and reflection. Volunteers read and prayed and offered welcome to visitors. Live music was offered by our own musicians throughout the day and many visitors commented on the peace and beauty brought to the event by the music they played.



Feedback offered was:

- "Live music was so beautiful. Thank you for the peace engendered"
- "I liked the peace of the sanctuary. Praying for the world was a special privilege, and the opportunity to lay my burden at the cross lifted me."
- "The sanctuary was a perfect haven of peace. The music and reading material gave inspiration to direct specific prayer to Our Lord in Heaven. The guiding pamphlets provided material for thoughtful contemplation. Thank you Avendale Church"
- "Beautiful music. Lovely serene atmosphere. Perfect peace and time for prayer"

## MISSION & DISCIPLESHIP (LEADERS: MURRAY AND ANNE HERBERT)

The church has become much more missional in outlook in the two years since Calum joined us and our role has been to facilitate his vision. The Mission & Discipleship Work Group was established as a proactive group seeking to nurture faith and growth in existing members, equipping them to be a missional force in the community. We have a long history of bringing exciting and innovative activities to the town, such as concerts of contemporary Christian musicians, prayer rooms, camel processions at Christmas, bag drops of gifts and tracts at Easter and Christmas etc.

Some of the initiatives of this group appear elsewhere in this report as there is a crossover with all the other Work Groups. For example, Messy Church is largely an initiative of this Group but falls also within the remit of Child and Family Ministry. However, it is helpful to group these activities together here. This is the reason that the core meeting of Work Group leaders is so fruitful and important.

**Mission Statement (the Rings Strategy)** - At the beginning of the new ministry it was important to review where we are, who we are, and where we are going. The Group developed the Mission Statement document which outlines the many planned activities, but also the overarching 'Ring Strategy' for personal growth and missional thrust. This is seen as three rings Connecting/Challenging/Cultivating. The diagram helps us understand how we are moving in our own faith and in bringing others to faith as we move towards the centre'. Some of the activities seen here are expanded further below.



The Mission & Discipleship Group exists to explore and promote new ideas including 'pioneer ministries' and to encourage activities that deepen faith and commitment. As a promoter of new ideas, it inevitably establishes a work and then passes it on to other groups in the church. For example, Haven and Bugglets have grown out of its vision and now run very successfully as independent activities in the church.

The overarching thrust of this group's thinking, therefore, is to address the Mission Statement's three ideals of - Connect - Challenge - Cultivate.

### Connect .....

We seek particularly to establish new links with people in the area. In autumn the group explored new Pioneer Ministries with a short in-house course looking at new ideas based on the Pioneer Ministries course of David Maule. Out of this has emerged a community audit with a 10 question survey about how people in the community perceive the church and the person of Jesus. There is already a lot of pioneer work going on with the Haven, Messy Church and Take-Time in the Community, as we clearly move from maintenance to mission. Other activities have included :

- A gift bag-drop and a 'Meet the Neighbours Roast Lunch' for residents in the new housing adjacent to the church. This also offered the opportunity for other groups to engage in meeting people from the church, such as those of the clientele of Haven who normally do not come to church
- Christmas Gift bags at Reindeer Day - 200 were distributed within that week.

- Taking 'Messy Church on the Road' into two local primary schools – establishing a strong link with them.
- Stalls at both the Balloon Festival and Gala Day – with some crafts and busker music. This really helped new conversations and contact with unchurched people.
- The Men's Breakfast runs in a local cafe once a month. An opportunity to bring new people to in a friendly and relaxing environment. About 30 men come to this.
- In November the group finalised its new 'Pop-up Café' stall now in operation in and around the building.

Crossbeats Radio Show: The link with Avondale Community Radio Station has been strengthened. A team of 6 from the church now provide 4 hours of Contemporary Christian music and comment on local radio, [Avondale Radio](#) every week. This show is one of the most listened to programmes on the station. The show airs at 9am each Sunday and 3pm each Wednesday, playing the best in contemporary Christian music from well-known artists and showcasing new music from up-and-coming artists. As well as the music, the shows include interviews and the stories behind the songs.

'Crossbeats' is an innovative way of taking the church to the community. The show and station are sponsored by the church, and so the show acts as a window to everything that goes on in the life of the church. We are very blessed to be able to showcase modern Christian music and talk about the Christian meaning behind the songs. It is another great example of how we communicate with our wider community in Strathaven and the surrounding areas.



Stalls at local festivals (Gala Day/Balloon Festival)

### Challenge .....

Pioneer work ultimately seeks to introduce people to Jesus as Saviour. The Mission & Discipleship group, therefore, look for strategic opportunities to do this. Using the structures in the church people are offered the opportunity to engage in bible studies, prayer times, Ignite worship. For some this will be an area of discipleship as their faith grows and service deepens. For others it may be a new concept altogether. So, Ignite is both worship and outreach - both challenge and cultivation.

Messy Church in the last year has grown considerably. This is particularly encouraging as a raft of kids and families have grown-up in Messy Church and now have moved on into 'the

next thing' more suited to their age. We now have 20 families who regularly attend and between 60 and 80 attending our monthly messy church. About a third of these are people considered currently otherwise unconnected to the church. The connection with Sandford and Gilmourton Primary Schools has been particularly rewarding with a number of new families coming from that connection. Part of the thrust of Messy Church is to recognise that this is as much an opportunity to connect with adults (parents) as with the children.

**Cultivate .....**

This aspect of the Mission & Discipleship group is about deepening faith and commitment. As said previously many ideas have become devolved or the vision is captured by others. A very healthy state! The re-establishment of home group Bible study has been a great step with three currently in operation and a fourth due to commence.

The Ignite evening sessions also reflect this with personal stories of faith. In November Scottish Christian and contemporary music artist, Sam Hibbard, provided a 'set' and talked about his faith. He has agreed to return in 2024.

**And for the year ahead .....**

- 40 Days of Prayer - This initiative will run from 31 January to 10 March 2024 and involve everyone in the congregation in a time of personal prayer, every day, specifically for our local community. In tandem the church will be reading through Acts.
- Completion of Community Audit
- Alpha Course
- Taking Messy Church into the Community



Crossbeats Radio Team



Men's Breakfast

This represents a snapshot of the role of the Mission & Discipleship Work Group as we pursue our aim of continuing mission not maintenance. There is a lot going on at a personal level as folk are enthused, encouraged and enabled by the various ministries. Church attendance has risen dramatically at both places of worship. Numerous new people and families have connected with the church. Messy Church and His Kids are growing. In short, we are seeing renewal!

**PASTORAL CARE (LEADERS: IAN DOUGLAS, EDITH SCOTT)**

Pastoral care continues to be carried out by Avendale and Drumclog Church, both formally and informally. Formally, care and support continue to be offered by the pastoral team which comprises elders and pastoral visitors.



A recent survey on pastoral care of the congregation was undertaken and returns evidenced an overwhelmingly positive response to current care. The survey allowed us to note the preferences of the congregation regarding the most appropriate methods of communication and provision of general information.

During the summer the Pastoral Care group gave people the opportunity to offer their time and skills to improve elements of pastoral care. Responses resulted in areas such as our ability to augment the existing informal arrangements for transporting people to and from church.

Increasing attendance is wonderful, and our welcome teams have been increased in size to ensure that every person who attends feels valued and receives a friendly welcome. Increasing numbers regularly attending church have given us cause to take a broader view on how we extend pastoral care to those who are not necessarily members.

Informal pastoral care by the whole congregation is encouraged and organically happens. The congregation largely identifies as a family and as such, it cares for its family members. As a church, we do not take an insular view of pastoral care. We want to extend appropriate support to our community too. Many strands of our current mission strands do exactly that.



## YOUTH & FAMILY (LEADERS: SANDI ALLAN, MATTHEW CHAPMAN)

### Bugglets (Jean McMullan)

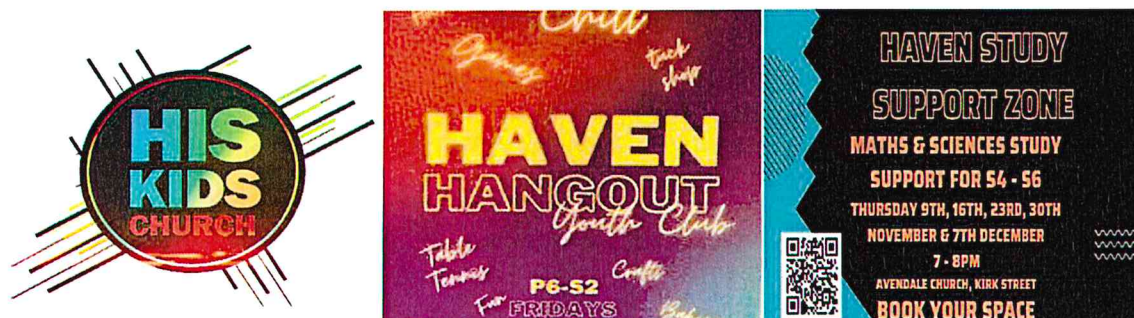
Bugglets is now well established, and continues to provide opportunity for play, song-time and stories for babies and toddlers, accompanied by their parents/carers, in a welcoming supportive environment. Up to 18 children attend each week with 23 currently on the register, thus the group has developed and strengthened its provision. New leaders and helpers have been recruited. A number of men help to set and clear the furniture which has been a real positive for them and for the Bugglets team. The group joins Haven afterwards for refreshments at specially prepared tables beside a safe play space and the team continue to engage with the parents and children. Many of the adults have found that this support and fellowship has been what draws them back each week.

### His Kids (Sandi Allan)

His Kids provides a welcoming space within the church family for children aged 4 to 12 to learn about our faith together, during the main weekly worship at Avendale. We continue to use the Heartshaper resource book for lesson planning and find that it is providing a good grounding in Old Testament Bible stories as well as Jesus' life and ministry. There are 25 children on the register, with weekly attendance of between 10 and 16.

During the summer months a 'slimmed down' His Kids continues to provide age-appropriate activities for children during worship with videos and crafts. This allows all of the team to have

at least a few weeks off over the holiday period. The new session in August saw regular attendances increase, with others coming from time to time with grandparents or friends. We



welcomed new leaders to the team this year, along with two teenagers who volunteer with the little ones as part of their DoE Award.

The Auchengilloch room has been made more suitable for the pre-school to P2 group with friezes on the walls and small tables and chairs kept in the room.

A joint Christmas party was arranged with the Messy Church team again as it had worked so well the previous year. Over 100 people of all ages attended this wonderful celebration.

In the run-up to Christmas, the senior group spent several weeks preparing the Three Trees musical drama, ably directed by Matthew Chapman. This involved thinking about the aspects of the story of Jesus which would be shared and preparing props to enhance the set, as well as learning lines, songs and practicing their moves. The children worked together tirelessly and with great enthusiasm to ready themselves for the performance which they shared with the congregation on 17 December. The younger group joined in on the day, playing the parts of animals in the stable scene. The congregation were enthralled with the music and the story. The children excelled themselves and enjoyed the compliments they received from everyone.

It is a pleasure to work with children who are so eager to participate, to learn, to share their knowledge and to help one another.

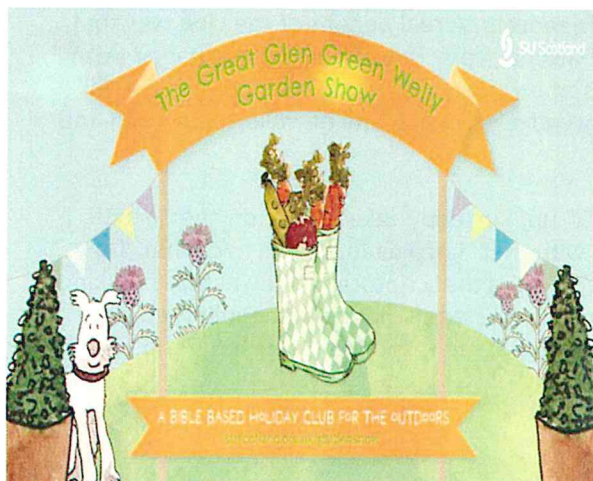
#### [Holiday Club 2023 'The Great Glen Green Welly Garden Show'](#) (Hugh Campbell)

The Holiday Club ran at the beginning of August, Monday to Friday from 10am until 12.30pm, for children who had been in P1 to P7 the previous school session. Almost 50 children attended over the course of the week.

A team of 16 adults and 6 young people decorated the church hall, car park and reception areas prepared teaching material, quiz questions, memory verses, challenge activities, and medals and provided leadership for the children's teams each day.

The teaching material was ably adapted from the SU materials into a series of relevant, fun and thought-provoking teaching sessions each day.

A special guest from the congregation provided an entertaining magic show on the final day. Another 4 volunteers provided a daily lunch for the team, and also cooked a special lunch for parents and carers on the final day.



Feedback was very positive from parents and carers but the comments from the children...

“Really good fun”      “Best ever”      “When’s the next one?!”

....made all of the efforts of the leaders and helpers worthwhile.

**Yoof – S1 and above** (Matthew Chapman)

In March 2023, the leaders considered how to improve YOOF in meeting the needs and wants of the teenagers involved. A decision was made to revamp the programme being offered to reflect what the young people wanted. Through these changes there has been opportunity to build good relationships with, and provide support to, a regular group of about a dozen young people.



A **Yoof Summer Holiday Club** ran for three evenings towards the end of the school summer holidays in August. Some 37 youngsters from P6 and older enjoyed games, team challenges and sports, and a movie night, with an average of 30 attending. Each evening finished with a time to listen, think and talk about friendship, based on the lives of Ruth and Naomi, and Jonathan and David.

As in 2022, there was a trip to Gowanbank SU centre for outdoor activities, including a BBQ and campfire, to round off the summer club. The theme of friendship continued there, looking

at how Jesus offers us the ultimate example of friendship. A real benefit of the club was that it provided a space where young people who attend from Haven Hangout engaged with activities alongside our regular Yoof, as well as some young people new to both groups. All these events were able to run due the support of a strong team of volunteers from the congregation.

The Yoof teaching programme, Teen Time for S1 up, currently takes place on the second Sunday of the month. The young people gather with their families for Sunday worship. They remain in church to hear the introduction to the Word and the scripture reading before breaking out to the hall to share some food and reflect on the message. The young people then have space to ask questions. There has been a very encouraging response from the group and increasing numbers attending.



A social event is held in the evening of the third Sunday of the month, e.g. a Safari supper, ten pin bowling, Christmas candlelight dinner.

The Yoof leaders are also getting involved in leading Ignite on the fourth Sunday evening and this is part of our youth programme as well .To support the youth work, a number of new volunteers have been engaged to join the team. It has been a year of challenges and successes, and many wonderful blessings.

**Family Corner and Family Room** A number of children, who are too young to attend the His Kids group, have been making good use of a quiet space created at the back of the sanctuary, which allows them some freedom to move around and play, allowing their parents/carers to remain in church. For parents/carers who feel the need to take some time out, a room has been made into a welcoming, comfortable space with armchairs, toys and a livestream of the service. The ensuite toilet makes it a really useful resource for those with babies and small children. Several families have been very grateful for this facility.

**Haven Hangout** (Liz Stark) – Haven Hangout builds on the positive work which had taken place with the two summer holiday clubs, especially the YOOF one for older kids.

We provide a safe place for children aged P6-S2 on a Friday evening. This is hugely appreciated by parents who are also getting a break and a free option for entertainment. Several of the children attending are autistic and this time does offer them some respite. We meet on the first Friday of each month from 7pm to 9pm. The evening involves activities including crafts, baking, X-box, air hockey, and table tennis. There is a tuck shop, and the

children are given hot chocolate. There is always a Christian talk, which has included some quizzes/general discussion.

The numbers attending vary from between twenty and thirty-five. We are also involving many new volunteers with the activities, giving them more involvement in the wider church life. Although there are demanding moments, it is interesting that when the talk is being delivered the kids are quiet and listen and are then asking questions. We are engaging with them on a spiritual level.

We are connecting with a core group of children who are returning regularly, and this will enable us to build important relationships for the future. It is not just the children but also the parents - many of them have had church connections in their younger years but have lost touch. This gives us a connection to them and a way to encourage their return.

All of our activities for children and young people are carried out in accordance with the Church of Scotland's Policy on the Care and Protection of Children and Young People.

#### OTHER ACTIVITIES AND ORGANISATIONS

Avendale and Drumclog Church believes that, as well as worshipping and learning together as a congregation, fellowship and growing in friendship are of equal importance. Every Sunday at Avendale, and on the last Sunday of each month at Drumclog, we join together in the church hall for tea/coffee and fellowship.

There are many other organisations that take place within the life of the congregation:

**Drumclog Kirk Guild** - meets on the third Tuesday of the month from October till April. Guild meetings are well attended. The Guild has always had a varied and interesting syllabus including talks, films, and demonstrations.

**The Craft Club** - meets on Tuesday afternoons from 1.30 pm. It is an opportunity for people to go along and learn a new craft or work on their own craft. It is a friendly group where people can gather together and teach or learn from others in a cosy, relaxed manner.

**Avendale Amateur Football Club** - Avendale AFC play in the Strathclyde Evangelical Churches League (SECL) and has done so since their formation in 2000. For the last 15 years the team have played in the top division regularly finishing in the top half of the league.

**Bethany** is a group for the Bereaved, not just for members of the congregation, but for all in our community. The group meets on Wednesday afternoons in the Church Hall. There is a varied and interesting programme of events and speakers. Sometimes they have day trips or visits to places of interest. The group is organised by Mrs Allison McKinlay.

Our church premises are a valuable asset, not only for the congregation, but also for the wider community of Strathaven and Drumclog. Many external groups use the premises each week. Organisations include Auld Avondale Actors, MacMillan Cancer Care, Strathaven Striders, Group Pilates, Slimming World, Bunkhouse Country and Western Club, Yoga Club, Power hoop, A-Stars Dance Academy, Young Farmers group. Our premises are also used as a Polling Station.

#### COMMUNICATIONS (LEADER: CHRIS MACRAE)

As a church we aim to Connect, Cultivate and Challenge. One of the main ways in which we do this is via our communications and digital media strategy. We strive to ensure that we are communicating effectively and creatively with our members, those who attend our church and

activities, and also those within the community of Strathaven and Drumclog whom we serve and aim to reach and connect with.

The Communications Group consists of a number of people within our congregation who use their diverse skills to deliver the following communication platforms and resources:

- Social Media – Facebook and Instagram.
- Live Streaming of worship services and other events - via our YouTube Channel.
- Website – the window to everything that happens at Avendale and Drumclog.
- 'In The Loop' – our regular email newsletter to our congregation and those on our mailing list.
- 'Crossbeats' on Avondale Radio – Twice weekly radio show hosted by members of the congregation on local community radio station.
- WhatsApp – message-based prayer community, used to communicate prayer needs of individuals and the church.
- Printed Media – design and production of printed materials (flyers, newspaper articles etc.) used to promote what we offer and to publicise events in the local printed press.
- Audio/Visual – the maintenance and delivery of our audio/visual production for worship services and events.

Over the last year we have continued to set out to grow the reach of our digital communications as a means of engaging with our local community more effectively.

### Social Media

Social media continues to be a key avenue for us to tell people who we are and what we offer, and our efforts to bolster our presence on Facebook and Instagram have yielded positive results, with us seeing growth in the number of people engaging with our services and activities. We regularly post information regarding our activities as a church family with the aim of engaging our local community. Through cross-posting on community social media groups in Strathaven, we have expanded our content's visibility, reaching many in our local area.

We have 499 followers on [Facebook](#) and 84 page-followers on [Instagram](#).

Our overall reach on Facebook in 2023 was over 12,250 people. This is the number of people who saw any of our content from our Page or about our Page, including posts, stories and advertisements. We had just under 4,300 visits to our Facebook page and 136 new followers in 2023. Our overall reach on Instagram in 2023 was around 143. This is the number of unique accounts that saw any of our posts or stories at least once.

### YouTube

We have a channel for Avendale and Drumclog on YouTube - [@AandDChurch](#) - which is used to live-stream our services each week from Avendale. The success of our YouTube channel has been encouraging, with our live-streamed services garnering consistent viewership. We reach on average 122 views of each streamed service per week. This continues to be a success and is an example of how we are committed to making the church worship experience accessible to all

We also use our YouTube channel to host the 'A+D Podcast' which is an audio series that looks at the 'Stories Behind The Songs'. Each episode looks at a different Christian song or hymn and explores the background to it, what inspired the artist or writer when writing the song, and a reflection from the Bible on how the context of the song flows from there. The

podcast is produced by members of the congregation. The YouTube channel is also used to showcase our church praise band - 'The Elastic Band'. The channel hosts videos of the band, which were recorded during the COVID-19 pandemic. Our YouTube channel had 7,500 views in 2023. Around 6,700 of these views were of our live streams. Our content posted on YouTube in 2023 generated 50,000 impressions, which are the number of times that our video thumbnails were shown to viewers on the platform. Our channel has 195 subscribers, which is 26 more than the previous year.

### Website

The Avendale & Drumclog Church [website](#) is our main window into what is happening at our church for those in the community and beyond. All of our social media content links to our website. The site includes information on every aspect of our mission and outreach as a church and is regularly updated to keep the content relevant. In 2023, we have on average 9,600 page-requests per month on our website.

'In The Loop' is our regular church digital newsletter published on our web site and emailed to our church family and others on our mailing list about everything that is happening at Avendale and Drumclog. 'In The Loop' has 165 subscribers who are members of the congregation, and 60 subscriber who are not yet members. As well as communicating church initiatives, this is way of sharing birthday and other special occasion news around the church community.

**WhatsApp Prayer Group** We have a well-established WhatsApp group that has around 50 members which has the sole purpose of bringing before God people and situations for prayer. This praying community share prayer needs every day, ensuring that people's individual needs are covered in prayer. This is a great example of using modern communication to share prayer needs quickly and effectively around the church community.

**Looking Ahead** Over the next year we have plans to upgrade the Audio/Visual equipment and delivery within the sanctuary at Avendale, allowing us to fully utilise the space we have, both for our services and events at Avendale, but also to be able to offer the space to the community, as a desirable venue for groups and events to be able to utilise.

In order to continue to improve and grow our reach into our community, we have been recruiting more members of the church to join the Communications Group in order to bring fresh perspectives and innovative ideas to our communication strategies.

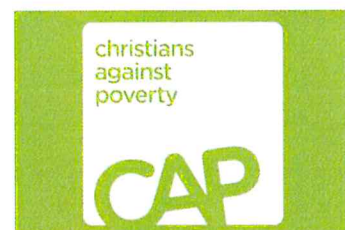


## FRIENDS

As a church we support a number of Christian mission organisations and charities that carry out vital work both locally and around the world. These include:



The Church of Scotland





Please take a look and consider how you could support these organisations in prayer, giving or volunteering. See: <https://www.avendale-drumclog.org.uk/Groups/352641/Friends.aspx>

To ensure that the Kirk Session and the congregation are kept informed of financial affairs, the Treasurer issues a Budget Update at each Kirk Session meeting, as well as ad-hoc updates as and when required throughout the year.

The contribution to Ministries & Mission is used to meet the costs of Mission & Discipleship, Church & Society, Social Care (CrossReach), World Mission, Support and Services to our church (legal advice, accounting, safeguarding), General Assembly & Moderator, Special Contributions.

### ROLL STATISTICS

The Statistical Return for the year ended 31 December 2023 showed the following:

Number on the Roll as at 1 January 2023:		422
Removals:	By Death	14
	By Certificate	4
	Otherwise	2
	<u>Total</u>	20 (-)
Additions:	By Profession	0
	By Certificate	3
	By Resolution of Kirk Session	2
	<u>Total</u>	5 (+)
Number on Roll as at 31 December 2023:		407

This has been an extremely encouraging year financially with the level of income increasing as the year has progressed thanks to the generous offerings of the Congregation. We have also been able to benefit from claiming additional gift aid thanks to the number of people completing and returning a gift aid form. The improved financial outlook has allowed us to plan with more certainty as we look to continue our outreach and pioneering missional work as well as launching new initiatives.

More details on the financial figures for 2023 can be found within the main accounts below and also by visiting the new finance pages on the Church Website (<https://www.avendale-drumclog.org.uk/Groups/411106/Giving.aspx>)

Grateful thanks are extended to Mr Neil Spence, Treasurer, and to the Finance Committee.

### BRICKS AND MORTAR (FABRIC)

The upkeep and improvement of our buildings continues to be a priority for the Trustees. The Fabric Committee has been busy in 2023. Thanks go to Mr Ian Gibson, Interim Fabric Convener, Mr Marshall Harkness and to the Fabric Committee, who have worked throughout the year overseeing the buildings.

### AND FINALLY

There are so many people involved in the day-to-day running of Avendale and Drumclog, and so many who come to the fore when special events are being put on or some task needs done. To all of them is due a heartfelt thanks. There are the Work Groups leaders, the Conveners and members of the Committees, the leaders and helpers in all our activities, the worship volunteers, the Welcome team, the pastoral visitors, the organists, the musicians, the caretaker. For everyone who willing works to build God's kingdom or who offers a quiet word of encouragement or prayer support, we are richly blessed. And, of course, a special heartfelt thanks to Rev Calum Stark for the commitment, dedication and innovation that he has gifted to us in his second full year as our minister.

In common with other churches, we are always looking for people who feel called to serve in some way. If you feel that this applies to you, please speak to or contact our Minister, Rev Calum Stark (Email: [minister@avendale-drumclog.org.uk](mailto:minister@avendale-drumclog.org.uk)) or drop us an email at [info@avendale-drumclog.org.uk](mailto:info@avendale-drumclog.org.uk)

As we said in our Mission Statement, we are:

“A Church in the Heart of the Community with the Community at its Heart”

Our activities in 2023 are clear testament that we resolutely remain in MISSION MODE. As we continue to gratefully work for His Kingdom, we give praise and thanks to God for what is, what has been, and what is still to come.

Signed on behalf of the Trustees



David Moreland  
Clerk to the Kirk Session

March 2024



## **Financial Review**

The principal source of income is from weekly offerings. Income from offerings for the year amounted to £116,588 (2022 £96,465) an increase of 20.86 %.

The Kirk Session, through the Treasurer and Finance Committee, is responsible for the financial affairs of the church. Each year the congregation has to pay a Giving to Grow amount to the Church of Scotland and Presbytery Dues to Hamilton Presbytery. In 2023 these amounts were £67,583 to Giving to Grow, and £2,117 to Presbytery. The former is paid by monthly Standing Order, and the same arrangements will remain in place to pay amounts due in respect of Giving to Grow for 2024. To ensure that the Kirk Session, , and congregation are kept informed of the financial state of affairs, the Treasurer issues a Budget Update at each Trustees Meeting, as well as ad-hoc updates as and when required throughout the year.

The contribution to Giving to Grow is used to meet the costs of Mission and Discipleship, Church & Society, Social Care (CrossReach), World Mission, Support and Services to our church (legal advice, accounting, safeguarding), General Assembly & Moderator, Special Contributions.

## **Risk Management**

Avendale is an aging building that requires routine repairs and maintenance. To ensure that this is achieved a fabric fund has been generated and an annual budget assigned to meet ongoing maintenance costs.

Avendale and Drumclog have an aging congregation which could have an impact on future offerings and the ability to benefit from gift aid as they drop out of tax. Regular income monitoring is carried out and reported to the Board every two months to allow action to be taken as appropriate.

## **Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future

liabilities. It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £347,987 of which £35,643 had been designated for fabric fund and £206,916 has been designated for specific projects as agreed by the trustees and

£29,986 to the worship fund. The other groups funds total £6,915 and the remaining balance of £68,527.

The church also held £75,407 of restricted funds which have been provided for the purposes specified in Note 13.

**Strathaven Avendale Old and Drumclog Memorial Parish Church  
Trustees' Report (cont)  
Year ended 31 December 2022**

**Structure, Governance and Management**

The congregation is a registered charity, number SC001956 and is administered in accordance with the terms of the Model Deed of Constitution (or Deed of Constitution (Unitary Form)) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Avendale and Drumclog Church is administered in accordance with the Unitary Constitution.

Although there are two places of worship, Avendale and Drumclog is one church, with one Minister, one Kirk Session, and one congregational.

The Trustees are members of the Kirk Session, 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 Moderator of the Kirk Session is the Minister. The Kirk Session is responsible for both the spiritual and temporal affairs of the Church. The Kirk Session normally meets about six (6) times a year, but meetings to deal with specific issues that arise can be called. The Kirk Session is made up of Work Groups and Committees, namely: Prayer & Worship, Mission & Discipleship, Pastoral, Youth & Family, Finance, Fabric, Communications and Church & Community). These enable the Kirk Session to progress work efficiently.

**Strathaven Avendale Old and Drumclog Memorial Parish Church  
Trustees' Report (cont)  
Year ended 31 December 2023**

**Reference and Administrative Information**

**Trustees**

**Kirk Session (with date of Ordination and Admission)**

Rev Calum M Stark, Moderator (2011/2021)

Mr Angus Allan (1990/2021)	Mr William Kirkland (1991)
Mrs Sandra Allan (1993/2021)	Mr Andrew Kurilla (1985)
Mr Hugh M Campbell (1997)	Mrs Lorna Lennox (2003/2021)
Miss Jean L G Campbell (1985)*	Mr Keith H MacKenzie (1995)
Mrs Margaret R Crawford (1993)*	Mr Christopher Macrae (2004/2021)
Mr Alistair J Douglas (1981)	Mr David M McAlpine (1993)
Mr Ian G Douglas (1995)	Mr Daniel Miller (1984)
Mrs Margaret A Douglas (1995)	Mrs Margaret Miller (2004)
Mr James C Elliot (1983)	Mrs Muriel M Mitchell ('89/1995)
Mrs Margaret W Elliot (1989)	Mrs Mary B Moore (1989)
Mr James Foster (1977)	Dr David Moreland (1994/2021)
Mrs Doreen Frew (2009)	Mrs Ann K Morton (1985)
Mr Victor Garvie (1990)	Dr Irene Pepperell (1993)
Mr Ian S Gibson (1990)	Mr James M Raeburn (1985)
Mr William Gibson (1990)	Mr Andrew Semple (1983)*
Mr Ian Gow (2006)	Mrs Margaret Semple (1989)
Mrs Renie Gow (2006)	Mr Iain Shaw (1991)
Mrs Barbara Grant (1998)	Mrs Hazel M Shaw (1996)
Mrs Linda M Greenshields ('84/1991)	Miss Janette W Smith (1990)
Mr Thomas Hainey ('76/1998)	Mrs Dyan Spence (2021)
Mr Marshall Harkness (1983)	Mr Ian Stewart ('88/2002)
Mrs Margaret Hendry (2004)	Mrs Mary M Spence (1998)
Mrs Anne Herbert (2021)	Mr Neil Spence (2021)
Dr Murray Herbert (2021)	Mr William B Steele (1990)
Mrs Margaret C Hunter (1996)	Mrs Christine Ward (2004)
Mr Keith C Jackson (1981)	Mr Peter Williams (1998/2021)

\*During the course of 2023 three of the Trustees died: Miss Jean L G Campbell died 8th April 2023, Mrs Margaret R Crawford died 2nd October 2023 & Mr Andrew Semple died 7<sup>th</sup> July 2023

**Elders Emeritus**

Mrs Margaret T Sawers (1983/1991)  
Mr James Spence (1977)

During the course of 2023 one of the Elders died: Mr James Spence died 11 April 2023

**Principal Office-bearers**

Moderator: Rev Calum M Stark (from December 2021)  
Session Clerk: Dr David Moreland  
Church Treasurer: Mr Neil D Spence

**Principal Office**

Avendale Old Parish Church  
59A Kirk Street  
Strathaven  
ML10 6LB

**Charity No: SC001956**

**Independent Examiner**

Fiona McMurray FMAAT  
The APL Centre  
Stevenston Industrial Estate  
Stevenston  
KA20 3LR

**Bankers**

Royal Bank of Scotland  
Hamilton ( C ) Branch  
Palace Towers  
Palace Grounds Retail Parl  
Hamilton  
ML3 6AD

**Strathaven Avendale Old and Drumclog Memorial Parish Church  
Trustees' Report (cont)  
Year ended 31 December 2023**

**Trustees' Responsibilities in Relation to the Financial Statements**

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

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

- select suitable accounting policies and apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed,

subject to any departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Approved by the Trustees and signed on their behalf,

  
Dr D Moreland, Session Clerk

20 March 2024

**Strathaven Avendale Old and Drumclog Memorial Parish Church  
Independent Examiner's Report to the Trustees of Strathaven: Avendale Old and Drumclog  
Memorial Parish Church  
Year ended 31 December 2023**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 25 to 36.

**Respective responsibilities of trustees and examiner**

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

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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 (as amended), and

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or

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

Fiona McMurray FMAAT  
Independent examiner  
Anderson MacDonald  
The APL Centre  
Stevenston Industrial Estate  
Stevenston  
KA20 3LR

Date: 20 March 2024





Strathaven Avendale Old and Drumclog Memorial Parish Church  
Statement of Financial Activities  
Year ended 31 December 2023


		Unrestricted	Restricted		Unrestricted	Restricted	
	Note	Funds	Funds	Total	Funds	Funds	Total
		2023	2023	2023	2022	2022	2022
		£	£	£	£	£	£
<b>Income and endowments from:</b>	<b>Note</b>						
Donations and legacies	1	168,688	9,430	178,118	151,528	9,545	161,073
Charitable activities	2	-	-	-	740	-	740
Other trading activities	3	13,885	-	13,885	15,424	-	15,424
Investments	4	4,681	-	4,681	813	-	813
Other	5	1,000	-	1,000	-	12,506	12,506
<b>Total income</b>		<b>188,254</b>	<b>9,430</b>	<b>197,684</b>	<b>168,505</b>	<b>22,051</b>	<b>190,556</b>
<b>Expenditure on:</b>	<b>6</b>						
Raising funds		145	-	145	192	-	192
Charitable activities		167,067	15,243	182,310	156,802	22,515	179,317
Other		2,222	-	2,222	2,462	-	2,462
<b>Total expenditure</b>		<b>169,434</b>	<b>15,243</b>	<b>184,677</b>	<b>159,456</b>	<b>22,515</b>	<b>181,971</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>18,820</b>	<b>5,813</b>	<b>13,007</b>	<b>9,049</b>	<b>464</b>	<b>8,585</b>
Net gains/(losses) on investments		-	-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>18,820</b>	<b>5,813</b>	<b>13,007</b>	<b>9,049</b>	<b>464</b>	<b>8,585</b>
Transfers between Funds		100	100	-	3,152	3,152	-
<b>Net movement in funds</b>		<b>18,920</b>	<b>5,913</b>	<b>13,007</b>	<b>12,201</b>	<b>3,616</b>	<b>8,585</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		313,584	80,560	394,144	301,383	84,176	385,559
<b>Total funds carried forward</b>		<b>332,504</b>	<b>74,647</b>	<b>407,151</b>	<b>313,584</b>	<b>80,560</b>	<b>394,144</b>

**Strathaven Avendale Old and Drumclog Memorial Parish Church  
Balance Sheet at 31 December 2023**

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
<b>Current Assets</b>					
Debtors	9	12,265	-	12,265	8,372
Cash at bank and in hand		324,992	74,647	399,639	388,041
<b>Total Current Assets</b>		<u>337,257</u>	<u>74,647</u>	<u>411,904</u>	<u>396,413</u>
<b>Liabilities</b>					
Creditors falling due within one year	10	(4,754)	-	(4,754)	(2,270)
<b>Net Current Assets</b>		<u>(4,754)</u>	<u>-</u>	<u>(4,754)</u>	<u>(2,270)</u>
Creditors falling due after more than one year		-	-	-	-
<b>Net Assets</b>		<u>332,503</u>	<u>74,647</u>	<u>407,150</u>	<u>394,143</u>
<b>The funds of the charity:</b>					
Endowment funds	13	-	-	-	-
Restricted income funds		-	74,647	74,647	80,560
Unrestricted income funds		332,503	-	332,503	313,583
<b>Total charity funds</b>		<u>332,503</u>	<u>74,647</u>	<u>407,150</u>	<u>394,143</u>

The accounts were approved by the trustees on 20 March 2024 and signed on their behalf by:

Dr David Moreland

 Clerk to the Session

Mr Neil D Spence

 Treasurer

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Statement of Cash Flows**  
**Year ended 31 December 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
<b>Net cash used in operating activities</b>	<b>14</b>	<u>26,842</u>	<u>376</u>
<b>Cash flows from investing activities:</b>			
Interest and dividends		4,681	813
Proceeds from sale of investments		<u>-</u>	<u>-</u>
<b>Net cash provided by investing activities</b>		4,681	813
<b>Cash flows from financing activities:</b>			
Repayment of borrowings		<u>-</u>	<u>-</u>
<b>Net cash provided by financing activities</b>		<u>4,681</u>	<u>813</u>
<b>Change in cash and cash equivalents in the year</b>		31,523	1,189
Cash and cash equivalents brought forward		<u>374,000</u>	<u>372,811</u>
<b>Cash and cash equivalents carried forward</b>		<u>405,523</u>	<u>374,000</u>

**Strathaven: Avendale Old and Drumclog Memorial Parish Church**  
**Year ended 31 December 2023**

**Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

**Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted

funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has

an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have

been met, it is probable that the income will be received and the amount can be measured reliably.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that

economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

**Interest receivable**

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

**Strathaven: Avendale Old and Drumclog Memorial Parish Church**  
**Year ended 31 December 2023**

**Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

**Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

**Taxation**

Avendale Old and Drumclog Memorial Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Strathaven Avendale Old and Drumclog Memorial Parish Church

Notes forming part of the financial statements  
for the year ended 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
<b>1 Donations and Legacies</b>						
Offerings	116,348	240	116,588	96,465	-	96,465
Tax recovered on Gift Aid	25,493	-	25,493	24,456	-	24,456
Legacies	-	-	-	-	-	-
Congregational organisations	12,853	-	12,853	6,857	-	6,857
Donations - 3rd party	3,260	6,913	10,173	1,125	8,715	9,840
Gift Day Income	6,150	-	6,150	9,448	-	9,448
Other	4,584	2,277	6,861	13,177	830	14,007
	<u>168,688</u>	<u>9,430</u>	<u>178,118</u>	<u>151,528</u>	<u>9,545</u>	<u>161,073</u>
<b>2 Income from charitable activities</b>						
Weddings and funerals	-	-	-	740	-	740
Coffee mornings etc	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>740</u>	<u>-</u>	<u>740</u>
<b>3 Income from other trading activities</b>						
RHI - Ofgem	7,714	-	7,714	7,257	-	7,257
Hall Lets	6,171	-	6,171	8,167	-	8,167
	<u>13,885</u>	<u>-</u>	<u>13,885</u>	<u>15,424</u>	<u>-</u>	<u>15,424</u>
<b>4 Investment income</b>						
Deposit interest	4,681	-	4,681	813	-	813
	<u>4,681</u>	<u>-</u>	<u>4,681</u>	<u>813</u>	<u>-</u>	<u>813</u>
<b>5 Other income</b>						
Grants	1,000	-	1,000	-	12,506	12,506
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>12,506</u>	<u>12,506</u>

Strathaven Avendale Old and Drumclog Memorial Parish Church

Notes forming part of the financial statements  
for the year ended 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
<b>6 Analysis of Expenditure</b>						
<b>Raising Funds</b>						
Offering Envelopes	145		145	192	-	192
	<u>145</u>	<u>-</u>	<u>145</u>	<u>192</u>	<u>-</u>	<u>192</u>
<b>Charitable Activities</b>						
Giving to Grow Allocation	67,583		67,583	78,129	-	78,129
Presbytery Dues	2,117		2,117	2,338	-	2,338
Minister's Expenses	1,043		1,043	1,633	-	1,633
Pulpit Supply	-		-	280	-	280
Other salary costs	7,704		7,704	20,332	-	20,332
Pension costs	84		84	338	-	338
Fabric Repairs & Maintenance	34,105	2,856	36,961	7,912	9,650	17,562
Rent, water rates and council tax	3,339		3,339	4,311	-	4,311
Other Buildings Costs	25,375		25,375	20,836	-	20,836
Church Office Expenses	2,699	264	2,963	2,858	280	3,138
Advertsing and promotion	825		825	840	-	840
Organ & Music	1,948		1,948	2,329	-	2,329
Church organisations	10,566	6,946	17,512	7,432	7,623	15,055
Cleaning Costs	8,781		8,781			
Other expenses	898	5,177	6,075	7,234	4,962	12,196
	<u>167,067</u>	<u>15,243</u>	<u>182,310</u>	<u>156,802</u>	<u>22,515</u>	<u>179,317</u>
<b>Other expenses</b>						
Sundry expenses	2,222		2,222	2,462	-	2,462
	<u>2,222</u>	<u>-</u>	<u>2,222</u>	<u>2,462</u>	<u>-</u>	<u>2,462</u>
<b>Total</b>	<u>169,434</u>	<u>15,243</u>	<u>184,677</u>	<u>159,456</u>	<u>22,515</u>	<u>181,971</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

**Strathaven Avendale Old and Drumclog Memorial Parish Church**

**Notes forming part of the financial statements  
for the year ended 31 December 2023**

	2023	2022
	£	£
<b>7 Staff costs and numbers</b>		
Salaries and wages	7,704	20,332
Social security costs	-	-
Pension - staff workplace pension	84	338
	<u>7,788</u>	<u>20,670</u>

The average number of employees during the year was as follows:

	2023	2022
	Number	Number
Administration	0	0
Music staff	1	2
Premises maintenance	1	1
	<u>2</u>	<u>3</u>

No employee had employee benefits in excess of £50,000 (2022 nil)

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 of service) £37,032

**8 Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursed expenses of £4,171 (2022 £5,438). This relates to the Minister's expenses and manse council tax.

During the year a total of £35,363.92 (2022 £39,247) was donated to the congregation by trustees.



**Strathaven Avenale Old and Drumclog Memorial Parish Church**

**Notes forming part of the financial statements  
for the year ended 31 December 2023**

**9 Debtors**

	2023	2022
	£	£
Gift Aid Tax Refund Due	9,389	5,206
Accrued Income	1,279	804
Investments	-	-
Other	1,597	2,362
	<u>12,265</u>	<u>8,372</u>

**10 Creditors**

	2023	2022
	£	£
Accruals	4,297	2,270
Other	457	0
	<u>4,754</u>	<u>2,270</u>

**11 Analysis of Net Assets Among Funds**

	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	315,853	-	80,560	396,413
Current Liabilities	(2,270)	-	-	(2,270)
<b>Net assets at 31 Dec 2022</b>	<u>313,583</u>	<u>-</u>	<u>80,560</u>	<u>394,143</u>
	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	337,257	-	74,647	411,904
Current Liabilities	(4,754)	-	-	(4,754)
<b>Net assets at 31 Dec 2023</b>	<u>332,503</u>	<u>-</u>	<u>74,647</u>	<u>407,150</u>

**12 Volunteers**

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Strathaven Avendale Old and Drumclog Memorial Parish Church**

**Notes forming part of the financial statements  
for the year ended 31 December 2023**

**13 Movements in Funds**

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	At 31 Dec 2023 £
<b>Restricted funds</b>					
Millennium	4,133		(2,000)		2,133
Russell Bequest	2,000				2,000
Brooks Bequest	54,290				54,290
P Hanna - Concert	-	2,277	(2,177)	(100)	-
David Fund	16,678	7,153	(7,946)		15,885
Website Donation	603		(264)		339
Kype Muir	2,856	-	(2,856)		-
	<u>80,560</u>	<u>9,430</u>	<u>(15,243)</u>	<u>(100)</u>	<u>74,647</u>
<b>Unrestricted funds</b>					
Designated Fabric Fund	50,000	60	(19,182)	4,825	35,703
Designated Worship Fund	25,161			4,825	29,986
Designated: Dr George Morris Bequest	206,916				206,916
Avendale Guild	227				227
Bethany Group	1,717	10,533	(8,174)		4,076
Drumclog Kirk Guild	2,684	2,320	(2,392)		2,612
SLC Warm Welcome Grant	-	1,000	(1,000)		-
Gift Day	9,448	6,150		(15,598)	-
General Fund	17,430	168,191	(123,442)	6,048	68,227
	<u>313,583</u>	<u>188,254</u>	<u>(154,190)</u>	<u>100</u>	<u>347,747</u>
<b>Total funds</b>	<u>394,143</u>	<u>197,684</u>	<u>(169,434)</u>	<u>-</u>	<u>422,394</u>

**Purposes of Restricted Funds**

Millennium - to support Charities as recommended by the Trustees.

Russel Bequest

Brooks Bequest

Concert

David Fund - funds for youth, children and outreach activities

Website

Kype Muir - renew the floor in the church hall

**Purposes of Designated Funds**

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

Organ Fund renamed Worship fund in March 2022 and will be used for the advancement of worship at both Avendale and Drumclog

Dr George Morris Bequest: to be allocated to specific projects as agreed by the Trustees.

**Strathaven Avendale Old and Drumclog Memorial Parish Church**

**Notes forming part of the financial statements  
for the year ended 31 December 2023**

**14 Reconciliation of net movement in funds to net cash flow from operating activities**

	2023	2022
	£	£
Net movement in funds	28,251	8,582
Decrease (Increase) in debtors	(3,893)	(2,946)
Increase (Decrease) in creditors	2,484	(5,260)
<b>Net cash used in operating activities</b>	<b><u>26,842</u></b>	<b><u>376</u></b>

**15 Collections for Third Parties**

	2023	2022
	£	£
Advent 2023	414	-
Advent 2021	-	70
Harvest 2022	-	285
Retirement Gift	-	-
	<b><u>414</u></b>	<b><u>355</u></b>

**Strathaven Avendale Old and Drumclog Memorial Parish Church  
Appendix**

**Funds held on behalf of the congregation by the Church of  
Scotland General Trustees**

	2023	2022
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>74,595</u>	<u>74,595</u>
Market Value of Balances at 31 December	<u>70,116</u>	<u>68,282</u>
<b><u>REVENUE ACCOUNT</u></b>	£	£
Credit Balances held at 31 December	<u>3,087</u>	<u>141</u>
<b><u>TEMPORARY ACCOUNT</u></b>	£	£
Credit Balances held at 31 December	<u>-</u>	<u>1</u>