

The Church of Scotland
HUNTLY CAIRNIE GLASS CHURCH OF SCOTLAND

SC 001405 . 2022 . 1

STATEMENT OF ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2022

Congregation No: 331960

Charity No: SC 001405

Receipts and Payments

N.B. Please read the Guidance Notes

Reference and Administrative Information

Charity Name: Huntly Cairnie Glass Church of Scotland

Charity Registration Number: SC001405

Congregation Reference No: 331960

Contact Address: The Manse
Queen Street
HUNTLY
Aberdeenshire
AB54 8EB

Trustees
Kirk Session

Congregational Board

Principal Office-bearers

Minister:

Session Clerk

Clerk to the Board:

Church Treasurer: Vacant

Independent Examiner

Mr J Penny
4 Glamourhaugh Crescent
HUNTLY
Aberdeenshire
AB54 8AD

Bankers

Virgin Money
161 Mid Street
KEITH
Banffshire
AB55 5BL

Trustees' Annual Report

Year ended 31 December 2022

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 the 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. Board Members are then appointed at the Stated Annual Meeting and serve for three years, after which they can seek re-election.

Organisational Structure

The Kirk Session is responsible for spiritual affairs, and the Congregational Board deals with temporal matters within the church. The minister is the Moderator of the Kirk Session and Chairman of the Congregational Board. Both meet five times a year, and more often if required.

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.

There was a gradual return to normality following the two years affected by Covid -19 pandemic, but organised events are now fewer. The knitting group remains busy.

Year ended 31 December 2022

Achievements and Performance

In 2022 the joint Remembrance Day Service was held in Strathbogie Drummblade Church. There were 543 Communicant members at the end of the year under review, 8 fewer than 2021. There were no weddings but there was one baptism during the year. 11 funerals were conducted by the minister. Two communion services were held during the year. The arrangements put in place for the pandemic prevented the usual communion services from being held at Alexander Scotts Hospital and sheltered housing complexes. Most members are now elderly and increasingly unable to contribute to the life of the church. The congregation contributes to the North Aberdeenshire Food Bank throughout the year.

Financial Review

With a large number of retired people in the congregation on fixed incomes, the church's finances continue to be a challenge. The usual fund raising activities such as coffee mornings were not held because of the difficulties arising from the pandemic. The once a week Thrift Shop had to be closed during some of the year for the same reason. Income for the year is therefore lower than many recent years.

Reserves Policy

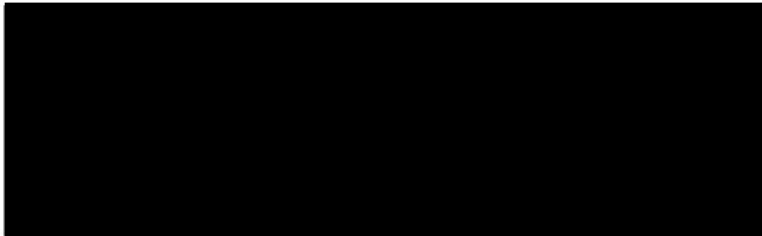
At the year end the kirk held unrestricted cash funds amounting to £5760.27 of which £2715.01 had been designated Fabric Funds. These are locally held, attract no interest and exist to pay bills throughout the year ahead as they fall due, whilst at the same time such sums are invested as appropriate to provide a return for the future and/or renewal of facilities. There were no liabilities. The Stained Glass Fund held £16276.60 of restricted funds.

Trustees' Annual Report (cont)
Year ended 31 December 2022

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 as amended by the Charities Accounts (Scotland) Regulations 2010 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date10/09/23.....

Independent Examiner's Report to the Trustees of Huntly Cairnie Glass Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 1 to 11.

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 by the Charities Accounts (Scotland) Regulations 2010.

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 independent examiner's statement

An 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 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, 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.

Name

Address:

DATE

5/10/23

Huntly Cairnie Glass Church of Scotland
Receipts and Payments Account
Year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>	Note					
Donations	3	20925.56			20925.56	32295.66
Legacies						2000.00
Fund Raising		4241.00			4241.00	3530.00
Stained Glass Deposit			89.40		89.40	16.97
Bank & Deposit interest						
Investment income		8036.92			8036.92	7981.64
		33203.48	89.40		33292.88	45824.27
Rental of premises						0.00
Sale of assets						0.00
Sale of investments						0.00
Grants						0.00
Receipts from General Trustees						0.00
Other Receipts						0.00
						0.00
<u>Total Receipts</u>		<u>33,203.48</u>	<u>89.40</u>		<u>33,292.88</u>	<u>45824.27</u>
<u>Payments</u>	4					
Costs of generating funds		91.21			91.21	76.30
Charitable activities		44317.10			44317.10	45241.69
Governance costs		150.00			150.00	150.00
Other Payments						
<u>Total Payments</u>		<u>44558.31</u>			<u>44558.31</u>	<u>45467.99</u>
Excess of Receipts over Payments for the year before transfers		-11,354.83	89.40		-11,265.43	356.28
Transfers						
Excess of Receipts over Payments for the year		<u>-11,354.83</u>	<u>89.40</u>		<u>-11,265.43</u>	<u>356.28</u>

Huntly Cairnie Glass Church of Scotland
Statement of Balances
At 31 December 2022

	Unrestricted Funds 2022 Note £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	17,115.10	16187.20		33302.30	32946.02
brought forward					
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-11354.83	89.40		-11265.43	356.28
Bank & deposit balances					
carried forward	<u>5760.27</u>	<u>16276.60</u>		<u>22,036.87</u>	<u>33,302.30</u>
<u>Investments at market value</u>					
(cost £179,710)	<u>267,289.80</u>			<u>267,289.80</u>	<u>307,223.88</u>
<u>Assets</u>					
Gift Aid Receivable					
<u>Liabilities</u>					
Cost of repair not yet billed					

The accounts were approved by the Kirk Session and Congregational Board on 10/09/23

For and on behalf of the Kirk Session and Congregational Board

Session Clerk

Member of Congregational Board

Huntly Cairnie Glass Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Minister's expenses and Council Tax amounting to £3832.35 are listed in note 4. No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
General Fund	6997.99	27746.16	31698.89		3045.26
Designated Fabric Fund	10117.11	5457.32	12859.42		2715.01
	<u>17115.10</u>	<u>33203.48</u>	<u>44558.31</u>	<u>0.00</u>	<u>5760.27</u>
Restricted funds					
Investors Trust Deposit Fund**	16187.20	89.40	0		16276.60
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	<u>33302.30</u>	<u>33292.88</u>	<u>44558.31</u>	<u> </u>	<u>22036.87</u>

Purposes of Designated Funds

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

Purposes of Restricted Funds

** Stained Glass Window Fund: For renewal of the stained glass windows

The Guild: The Guild comprises members who meet as a branch of the national Church of Scotland Guild raising funds for their own charitable projects, the kirk to which each branch is affiliated, and good causes both locally and internationally. Huntly Cairnie Glass Guild in common with other branches throughout Scotland, controls its own finances.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
3. Analysis of Donations					
WFO Scheme(non Gift Aid)	4267.52			4267.52	4994.74
Gift Aid Donations					0.00
Tax Recovered on Gift Aid Donations					0.00
Ordinary Offerings (Open Plate)	12990.04			12990.04	17072.92
Other Offerings, Donations etc	3668.00	0.00		3668.00	10228.00
	<u>20925.56</u>	<u></u>	<u></u>	<u>20925.56</u>	<u>32295.66</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	91.21			91.21	76.30
	<u>91.21</u>	<u></u>	<u></u>	<u>91.21</u>	<u>76.30</u>
Charitable activities					
Ministries & Mission allocation	28514.00			28514.00	27696.00
Presbytery dues	391.62			391.62	419.00
Minister's expenses	973.05			973.05	1119.68
Other staffing costs	1685.00			1685.00	3880.00
Fabric repairs & maintenance	2218.94			2218.94	1219.98
Council Tax	2859.30			2859.30	2775.08
Heat and light	3466.06			3466.06	3905.43
Insurance	3640.48			3640.48	3414.14
Office Expenses				0.00	0.00
Organ/Piano Tuning				0.00	198.00
Advertising	568.65			568.65	459.57
Newsletter				0.00	0.00
Other expenses				0.00	154.81
	<u>44317.10</u>	<u></u>	<u></u>	<u>44317.10</u>	<u>45241.69</u>
Governance costs					
Accountancy/Indendent Examination	150.00			150.00	150.00
Other payments					
Purchase of assets				0.00	0.00
Purchase of investments				0.00	0.00
	<u>44558.31</u>	<u></u>	<u></u>	<u>44558.31</u>	<u>45467.99</u>

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 £28700 and the maximum stipend (in the fifth and subsequent years of service) £35269

6. Collections for Third Parties

	2022 £	2021 £
Christian Aid	274.05	173.00
Aberdeenshire North Foodbank	107.00	
Blythwood Care (Ukraine)	283.00	
Poppy Scotland		218.85
	<u>664.05</u>	<u>391.85</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022 £	2021 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>76,919.57</u>	<u>76,919.57</u>
Market Value of Balances at 31 December	<u>136,238.24</u>	<u>121,125.72</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>30,055.29</u>	<u>31,707.57</u>
<u>Liabilities</u>	<u>-</u>	<u>-</u>