

MURE RELIEF PARISH, IRVINE

CHURCH OF SCOTLAND

CONGREGATIONAL ACCOUNTS

FOR YEAR ENDED 31ST DECEMBER 2022

(Receipts & Payments)

Congregation No: 110645

Charity No: SC002299

Reference and Administrative Information

Page 1

Charity Name: Mure Relief Parish Church of Scotland, Irvine
Charity Registration Number: SC002299
Congregation Reference No: 110645
Contact Address:

Trustees

Principal Office-bearers

Minister: Interim Moderator
Session Clerk:
Deputy Session Clerk:
Church Treasurer:
Deputy Treasurer

Independent Examiner

Bankers

Royal Bank of Scotland
69 High Street
Irvine KA12 0AL

Year ended 31 December 2022

Structure, Governance and Management

Governing Document

Following the union of our 2 churches, Irvine Mure and Relief Bourtreehill Parish on 13th May 2021, we follow the Unitarian model. This means rather than having a Congregational Board and a Kirk Session, we only have the latter.

Recruitment and Appointment of Trustees

Members of the Kirk Session (and previously 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 spiritual gifts and skills. Currently we are a vacant charge and so our Interim Moderator, who is appointed by Presbytery, moderates our meetings.

Organisational Structure

The Kirk Session is responsible for both the spiritual and temporal (i.e Finance, Property, Health and Safety and social events) affairs within the Church and is moderated by our Interim Moderator, meeting approximately 7 times a year. The Session has several committees to look at these different aspects of its responsibilities. As our Church is currently 'vacant', our worship is led by a variety of Worship Leaders and Church of Scotland Readers. Pastoral care is provided by our Interim Moderator.

Objectives and Activities

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

Services and Worship - Public worship is held every Sunday at 11.15am in the West Road sanctuary. The Sunday School meets at the same time. Messy Church is now being run twice a month between September and April to encourage young families to worship. It is well attended. In December 2022, a joint Messy Church was held and was hugely successful bringing many non-Church families into the building. We offer live worship as well as the opportunity to view our services via the Church Facebook page or on YouTube. We also offer a weekly reflection online as well as regular prayer meetings. On a weekly basis we offer a social group called the Friendly Hour where people can enjoy fellowship together. The meetings alternate between our halls in West Road and the Mission Centre in Bourtreehill. Also tying into these meetings, we are offering "warm spaces" for those who are struggling financially. We continue to hold our Christingle Service on Christmas Eve and this year held a family service on Christmas Morning and two dedicated services for the bereaved.

Our Objectives are to explore opportunities as a congregation to further the Christian Faith and to achieve an impact in our community in a practical way. Our Kirk Session continues to look at ways of carrying outreach and mission within the local community.

Achievements and Performance - The Church supports the local Foodbank on a regular basis as well as a special food collection at our Harvest service. In response to the Ukraine crisis Church members collected many donations of clothes, baby items, toiletries and first aid items that were sent to help those affected by the war. The sum of £565 was also raised for the Ukraine appeal and a further £1165 for various charities at events throughout 2022. Furthermore in December 2021 the Congregation donated approximately 100 gifts to the charity Children 1st to distribute to families in need. We have a Mission Pioneer worker who is based in the Mission Centre in Bourtreehill. The Pioneer worker holds community events to introduce local people to the church and faith. Events include drop in weekly tea and toast events, walkabouts and Praise nights. In addition to this we have received many donations of clothes for those in need. We were also able to offer assistance with school bags and school uniforms to local families. Youth organisations and non - Church organisations use the Church halls in both locations on a regular basis during the week. These include Scouts, Cubs and Beavers, Rainbows and Brownies and the Boys Brigade and also Irvine Community Choir, Irvine Flower Club, the Dave Anderson Big Band and Alcoholics Anonymous who all have all used the halls for many years. The charity Children 1st have used the hall at the Mission centre to hold events for families in the local community.

Year ended 31 December 2022

Fabric Review

Ongoing repairs were carried out during the year at buildings at West Road and Bourtreehill. **West Road - Sawyers Hall:** various lighting repairs, replaced fluorescent light unit which failed and caused a power outage, cleared gutters. **Annex:** no work done, just checks on security and one door repair. **Manse:** maintaining regular checks while it is vacant. Building rewired to current standards and certificates issued, several double glazed window repairs completed. **Church:** various plumbing and lighting repairs and lamps replaced. Frozen/ burst pipe in vestry toilet replaced. **Other:** annual servicing of all gas appliances and fire extinguishers carried out. Portable Appliance Testing carried out. Ongoing ground maintenance. **Fabric Review for Relief Mission Building:** we continue to have problems with 2 flat roofs at the building with more repairs being carried out. The door at the vestry side of the building was repaired along with 2 internal fire doors. A new cooker was installed in the kitchen and a new cupboard was purchased which fitted into the space left by the removal of the old gas cooker. A new kettle was bought for the kitchen. Servicing of the gas boilers was carried out along with testing of the 4 fire extinguishers. Portable Appliance Testing was also carried out. At the end of the year we had a major radiator leak in the vestry and as a result we have had to order a new radiator and replace the damaged carpet. We will claim for the items through the Church of Scotland insurance policy at the beginning of 2023.

Financial Review

The accounts for 2022 show a record of all transactions for Mure Relief Parish from 1st January 2022 until 31st December 2022. The Relief Bourtreehill Bank of Scotland account was closed during 2022 with balances transferred to the Royal Bank of Scotland account. The Church had another extremely difficult year due to the ongoing Covid Health Crisis. The support of members was yet again amazing. Members made use of the Gift Aid Scheme and continued with WFO and standing order. Encouragingly all Ministries & Mission allocations for the year were met. After an appeal regarding our Ministries and Mission allocation due to a reduction in givings following the Union, a refund was received which benefited Church funds by over £13K. In addition, repairs to the Manse and Church buildings were completed. Overall, the Union finances are satisfactory with significant funds being held for property use. The formation of the Union unfortunately continues to show a steady reduction in offerings, perhaps due to the growing cost of living crisis. We continue to benefit from Gift Aid claimed from HMRC. Existing Investments were expertly supported by Rathbones Investment Management (Cumming Legacy), however due to dramatic increases in fees proposed the funds are in the process (early 2023) of being reinvested in the Church of Scotland Deposit Fund in Edinburgh. Overall the Session regard this decision to be both financially prudent and in keeping with the wishes of the Legacy. Annual Management Fees of £480 for 2022, (remained the same as 2021) and is reflected in the Investment Income figure. Bank funds are reviewed due to the financial climate, while substantial risk is reduced by the decision taken to close down the Rathbones investment, who themselves suggested it was in the best interests of the Church.

Financial Review (cont)

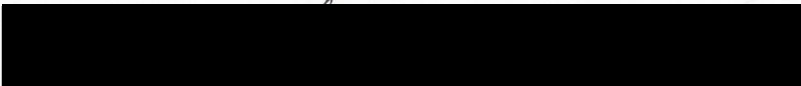
The Entertainment Committee have arranged social events which have raised funds for the Church such as the Dave Anderson Big Band evening and Bruce Davis concert for the British Red Cross Ukraine appeal. It is important that we ensure all income and expenditure is carefully managed, particularly as any significant changes to our Union structure will have an effect on finances. At the end of the year the Church held unrestricted cash funds of £23925. With committed monthly outgoings for 2023 in the region of £4600 this equates to a reserve of around 5 months outgoings. The Church also held £51425 of restricted funds which have been provided for the purposes specified on Page 8 in addition to funds invested or being invested in Edinburgh.

Year ended 31 December 2022

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,


Session Clerk

Date20/3/23.....

Independent Examiner's Report to the Trustees of Mure Parish Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 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

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.



Date 21st March 2023

Receipts and Payments Account

Year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022	Total 2021 £
<u>Receipts</u>					
Donations	P10	54658		54658	57612
Investment Income		1973		1973	1786
Growth Fund Interest		452		452	1
		57083		57083	59399
Congregational Organisations	P8	0	2459	2459	1152
Contributions from Congregational Organisations		1520		1520	257
Use of Premises		3223		3223	150
Church Magazine Life and Work		293		293	50
Charity Quiz Fund			116	116	172
Tea and Coffee Sunday Fellowship		737		737	0
Session Benevolent Fund		0		0	13
Bereavement Fund			77	77	55
Charity Event see page 11		1165		1165	
Christingle/Watchnight Service Offering		0		0	135
Utilities Refund		580		580	
HMRC JRS Grant		0		0	1000
Erskine Hospital Collection		0		0	200
National Gift Day for Fabric Fund		0		0	252
Messy Church			9	9	
General Trustees Loan for Manse Repairs		0			9175
Relief Account BofS Trf to Union RBoFS					
Trf from 121 M&M Refund		13566		13566	
Perceton Fund Friendly-Hour		-342	342	0	0
Total Receipts		77825	3003	80828	72010
<u>Payments</u>					
To Church of Scotland Deposit Fund			100000	100000	
Costs of generating funds	P10	133		133	263
Charitable activities - Church	P10	86565	13901	100466	107952
Congregational Organisations	P8		2165	2165	918
Total Payments	P10	86698	116066	202764	109133
Receipts over Payments for the year before Transfers		-8873	-13063	-121936	-37123
<u>Transfers</u>					
Guild Relief		0	0	0	172
BofS Funds at Union		0	0	0	206989
Trf BofS Adj 2021 payments P8			-761	-761	
		0	-761	-761	207161
Receipts over Payments for the year		-8873	-113824	-122697	

Statement of Balances

At 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>				
Bank & Deposit Balances B\Fwd	32798	167107	199905	29867
Adj between Restricted/Unrestricted Funds	0	0	0	0
Movement in year:				
Receipts over Payments for the Year	-8873	-113824	-122697	170038
Bank and Deposit Balances Carried Forward	23925	53283	77208	199905

Investments at Market Value

Cumming Legacy

(cost £57814)

2022

2021

£94,940

£103,971

The accounts were approved by the Financial Board on

20th March 2023 *2022/23*

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

██████████ who is a member of the Kirk Session received £3000 gross for providing her services as Organist during the year. No expenses were paid to a Charity Trustee during the year. No Trustee or a 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					
Royal Bank of Scotland General Fund	-301	78176	-86752	11104	2227
Bank of Scotland General Fund	11401			-11401	0
Royal Bank of Scotland Fabric Fund	21272				21272
RBS Rogers Legacy Savings Account	426	0	0	0	426
	<u>32798</u>	<u>78176</u>	<u>-86752</u>	<u>-297</u>	<u>23925</u>
Restricted funds					
RBS Restricted Funds					
Hymn Book Fund	545	0	0	0	545
Charity Quiz Fund	177	116			293
Session Benevolent Fund	1868	0	0	0	1868
Bereavement Fund	294	77	-82	0	289
BB Fund Fund	116	0	0	0	116
Friendly Hour Perceton Fund	327		0	0	327
RBS Buiding Fund	0		-113765	160550	46785
Messy Church Fund (2022 trf from Bourtreehill)				1202	1202
Bank of Scotland Restricted Funds					
Messy Church Fund (Bourtreehill)	1202			-1202	0
Building Fund	160550			-160550	0
Heating Fund	288			-288	0
Mission Fund	23			-23	0
Flower Fund	153			-153	0
Bank of Scotland closing Balance Adjustment					
	<u>165543</u>	<u>193</u>	<u>-113847</u>	<u>-464</u>	<u>51425</u>
Congregational Organisations:					
Messy Church (West Road)	491	61	-207	0	345
Womens Fellowship Group	0	317	-266	0	51
Sunday School	154	540	-339	0	355
Guild (West Road)	0			0	0
Entertainments Group	0			0	0
Friendly Hour	193	331	-326	0	198
Guild (Bourtreehill)	726	1210	-1027	0	909
	<u>1564</u>	<u>2459</u>	<u>-2165</u>	<u>0</u>	<u>1858</u>
Total funds	<u>199905</u>	<u>80828</u>	<u>-202764</u>	<u>-761</u>	<u>77208</u>

PURPOSES OF DESIGNATED FUNDS

Page 9

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

Joseph Rodger Legacy: This fund is to be used at the discretion of the Trustees.

PURPOSES OF RESTRICTED FUNDS

Hymn Book Fund: This is a fund to provide Hymn Books for the Church.

Charity Quiz Fund: This is a fund used to support various charities.

Session Benevolent Fund: This is a fund for individual need and good causes which present themselves at ministers discretion.

Bereavement Fund: This is a fund used to support the organisation of the annual Bereavement Service.

BB Fund: Monies from previous BB company held for any new company that may be restored within the Church.

Friendly Hour Perceton Fund: This is a fund set up with a grant received from The Perceton Trust, for the purpose of online mission work.

Building Fund: This is a fund designated for Buildings use only.

Messy Church Fund: This is a fund for use by the Church Messy Church

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	PAGE 10 Total 2021 £
3.				
Analysis of Donations				
WFO Scheme (non Gift Aid)	7839		7839	11050
Standing Orders	33565		33565	33512
Charities Trust	576		576	864
Tax Recovered on Gift Aid Donations	9480		9480	9564
Ordinary Offerings (Open Plate)	1538		1538	1884
Other Offerings, Donations etc	1660		1660	738
	<u>54658</u>	<u></u>	<u>54658</u>	<u>57612</u>
4.				
Analysis of Payments				
Costs of generating funds				
Offering Envelopes	133		133	263
	<u>133</u>	<u></u>	<u>133</u>	<u>263</u>
Charitable activities				
Ministries & Mission allocation	38926		38926	26315
Locum Salary	2519		2519	4700
Equipment Purchased	537		537	0
Presbytery Dues	765		765	790
Fabric Repairs & Maintenance	5435	4329	9764	20796
Heat and Light for Church Buildings	8210		8210	5603
Buildings & Contents Insurance	4924		4924	4045
Gifts/Gratuities/Flowers/Wreaths	0		0	102
Wages Cleaners	5200		5200	4364
Wages Organist	3089		3089	3883
Printing, Stationery and Postage	510		510	829
Cleaning Materials	270		270	31
Upkeep of Grounds	2373		2373	2373
Seniors Dinner	888		888	900
Multi Media	813		813	422
Miscellaneous Suplies Expenses	293		293	315
Copyright & Streaming Licence	390		390	277
Bereavement Fund	0	82	82	49
Books/Brochures/Leaflets	586		586	776
Accountancy Fees	240		240	240
Charity Quiz	0		0	270
Friendly Hour Perceton Fund Expenses	0		0	342
Locum/Interim Moderator Expenses	250		250	489
Jubilee Expenses	316		316	0
Entertainment Expenses	0		0	0
Messy Church	0	54	54	0
Poppy Scotland Donation	0		0	44
Erskine Hospital Donation	0		0	200
Broadband Services	0		0	570
Garden Group	0		0	1
Pulpit Supply	495		495	480
Telephone & Broadband Services	1042		1042	231
Charity Events Payment to Charities	1085		1085	0
Messy Church Fund (Bourtrechill)	0		0	98
HMRC Tax	593		593	0
Building Fund	0		0	28316
Funds Trf to CofS Depoist Fund		100000	100000	0
M&M CofS refund due to error 2021	6600		6600	0
Life & Work	216		216	0
CofS Loan Repaid		9436	9436	0
Bank Charges	0		0	66
Interest on Loan	0		0	35
	<u>86565</u>	<u>113901</u>	<u>200466</u>	<u>107952</u>

5. Minister's Stipend

Page 11

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the Minimum Stipend was £28,700 and the Maximum Stipend in 5th and subsequent years of service - £35,269

6.

Collections for Third Parties

	2022		2021
	£		£
Church of Scotland Ukraine Appeal	165	CLIC Sargent	90
British Red Cross Ukraine Appeal	400	Erskine Hospital	290
Tear Fund	225	Poppy Scotland	134
Erskine Hospital	215		
Christian Aid	160		
	<u>1165</u>		<u>514</u>

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022 £	2021 £
<u>CHURCH OF SCOTLAND INVESTORS TRUST GROWTH FUND</u>		
Credit Balances held at 31st December at cost	<u>255</u>	<u>255</u>
Market Value of Balances at 31st December	<u>2322</u>	<u>2597</u>

CHURCH OF SCOTLAND INVESTORS TRUST DEPOSIT FUND

Credit Balances at 31st December	100000	0
Credit Balances at 31st December	16256	16256
Credit Balances at 31st December	<u>1300</u>	<u>1300</u>
Total	<u>117556</u>	<u>17556</u>

C of S CONSOLIDATED FABRIC FUND - CAPITAL

Credit Balance at 31st December	<u>16183</u>	<u>16183</u>
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C of S CONSOLIDATED FABRIC FUND - REVENUE

Credit Balance at 31st December	<u>98</u>	<u>92</u>
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CHURCH ORGANISATIONS 2022

INCOME

CASH IN BANK B/F	£62.82
CASH IN HAND	£90.98
COLLECTIONS (included cash in hand)	£196.40
Grant	£165.00
RbofS Bank Adjustment 2021	£178.33
BANK INTEREST	£0.47
TOTAL	£694.00

SUNDAY SCHOOL EXPENDITURE

Misc per Sunday School Ledger	£338.68
Cash in Hand	£48.70
Cash in Bank C/Fwd	£306.62

TOTAL

£694.00

INCOME

Closed 31/12/21

GUILD (West Road) EXPENDITURE

Womens Fellowship

Income

Collections

£317.00

Expenditure

Donnation to Church Funds	£100.00
Irvine and Troon Cancer Care	£100.00
Salvation Army	£50.00
Misc Expenditure	£15.75
Cash in Hand	£51.25

£317.00

£317.00

ENTERTAINMENTS COMMITTEE

INCOME

CASH IN HAND B/F

£0.00

EXPENDITURE

Cash c/fwd

£0.00

Worked from Cash due in particular to Health Crisis.

Significant Mission events and donations were received during 2022

Big Band, Burns Supper, Pensioners Christmas Dinner, Ukraine Appeal Events.

TOTAL

£0.00

TOTAL

£0.00

INCOME

CASH IN HAND B/F

£193.58

COLLECTIONS

£326.00

Donation

£5.00

TOTAL

£524.58

FRIENDLY HOUR

EXPENDITURE

CATERING	£175.66
Donations Church	£100.00
Donations Church Officer	£50.00
CASH HELD C/F	£198.92

TOTAL

£524.58

INCOME

CASH IN BANK B/F

£490.67

DONATIONS

£10.00

COLLECTIONS

£51.00

TOTAL

£551.67

MESSY CHURCH

EXPENDITURE

CATERING	£75.63
GENERAL EXPENSES	£131.50
CASH IN HAND C/F	£5.66
CASH IN BANK C/F	£338.88
TOTAL	£551.67

GUILD (Bourtreehill)

EXPENDITURE

CASH IN BANK B/F

£725.96

Raffle

£25.00

DONATIONS

£119.00

ENROLLMENT FEES 2022

£310.00

SUBS

£662.00

KITCHEN FUND

£65.00

Cheque Adj from 2021 accounts

£30.00

£1,936.96

Ayrshire Hospice	£100.00
Muir Relief Church	£150.00
Irvine and Troon Cancer Care	£50.00
Guild Together Council Dues	£9.00
Guild Projects	£200.00
Swanson Charity	£50.00
Glasgow Pastors	£30.00
Ayrshire Ukulele Clan	£40.00
NAC Ranger Service	£30.00
Speakers Exp/Flowers	£35.43
Chas Donation	£40.00
Church of Scotland Annual Fees	£234.00
Expenses C Mills	£30.00
Expenses H Brodie	£30.00
CASH IN BANK C/F	£908.53
TOTAL	£1,936.96