

South Ronaldsay & Burray Church of Scotland

Receipts and Payments Account

for year ended 31st December 2023


Congregation No: 452381

Scottish Charity No: SC 003298

South Ronaldsay and Burray Church of Scotland
Trustees' Annual Report
Year Ended 31 December 2023

The trustees present the annual report and accounts for the South Ronaldsay and Burray Church of Scotland for the year ended 31 December 2023

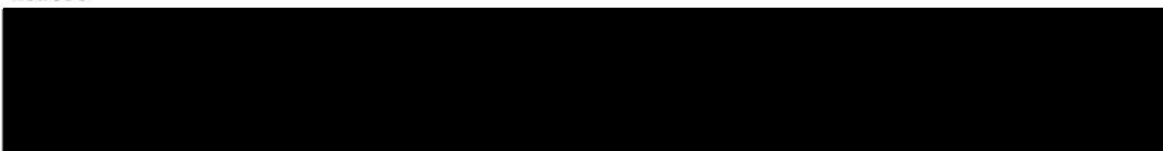
Reference and Administrative Information

| | |
|------------------------------|--|
| Charity Name: | South Ronaldsay and Burray Church of Scotland |
| Charity Registration Number: | SC003298 |
| Congregation Reference No: | 452381 |
| Contact Address: |  |

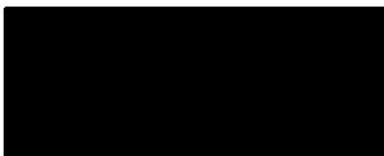
Trustees
Kirk Session
Minister



Elders




Principal Office-Bearers
Minister



Session Clerk:
Congregational Treasurer:

Independent Examiner

 Orcadia Chartered Accountants, 1-3 East Road, Kirkwall, Orkney, KW15 1HZ

Banker

Bank of Scotland
Albert Street
Kirkwall
KW15 1HQ

South Ronaldsay and Burray Church of Scotland

Trustees' Annual Report

Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of Deed of Constitution (Unitary Form) as of 31st May 2018.

Recruitment and Appointment of Trustees

Under Unitary Constitution members of the Kirk Session 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 Parish Minister is elected by the congregation and inducted by Presbytery and in the absence of a Parish Minister Presbytery shall appoint an Interim Moderator with all the powers and fulfil all the usual functions of the Moderator.

Organisational Structure

South Ronaldsay and Burray Kirk Session are responsible for both the Spiritual and Temporal Affairs of the Congregation. While the Kirk Session must meet once per year it meets as frequently thereafter as necessary for the good management of the Parish and whenever the Interim Moderator and Session consider a meeting necessary.

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 in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

Frequency of Worship

As the congregation of South Ronaldsay and Burray Church of Scotland we seek to achieve these objectives by offering worship each Sunday morning to which all are welcome to attend and to offer worship and fellowship at other times as seem appropriate.

We continue to work to fulfil our vision – to know Jesus, to live Jesus, to share Jesus.

Achievements and Performance

Worship - The pattern of worship over a normal four-week cycle continues to consist of two services conducted in person by the minister, one conducted by the Worship Group, and one conducted by the minister and live-streamed (in either direction) between St Margaret's and another church of which she is Interim Moderator.

Outreach - The Warm Hub has been made available for individual use again for the winter of 2023-24 with very limited use, but has been more consistently used by groups.

Education – children - School chaplaincy in both primary schools has strengthened in the course of the year with the arrival of a new head teacher in April 2023. Within the church building, the Peedie Pandas Group and termly Messy Church afternoons continue to strengthen all-age contact by the congregation.

Education and discipleship – adults - The Guild continues to provide activities and learning for around a dozen adults, contributing time and talent to the work on an Orkney-wide basis, and continuing to prepare Christmas boxes through the Blythswood organisation. A new monthly Study Group, using nationally-provided materials on discipleship, attracts between 6 and 10 adults.

Finance - The financial strength of the congregation has been maintained, though as noted last year part of the income for 2022 consisted of one-off grants received to assist the Warm Hub initiative and spent in during 2023, creating an artificial deficit in 2023 (following an equivalent apparent surplus in 2022) because of the receipts-and-payments accounting method.

South Ronaldsay and Burray Church of Scotland
Trustees' Annual Report
Year Ended 31 December 2023

Adjustment – The Session anticipates the union of all the congregations in Orkney in 2024; this will greatly assist the united congregation to meet future capital costs in relation, for instance, to the energy efficiency of the St Margaret's Hope Manse.

Fund-raising remains a priority, and the congregation was the beneficiary of two weeks' activities of the Peedie Cubbie charity shop in Kirkwall in the summer of 2023, which raised about £2000 for ordinary funds. The Kirk Session understands clearly that this kind of large-scale activity is necessary each year to avoid large deficit budgeting, and looks forward to another spell in the Peedie Cubbie in Spring 2024.

Financial Review

Unrestricted offerings for the year (including donations by Gift Aid) were £18554 (2022:£16,965), an increase of £1589 from last year. Only 1 Free Will Offering envelope is used regularly. Unrestricted Gift Aid donations for 2023 were £11,241 (2022:£10,110), an increase of £1131 from last year. The tax reclaimed in 2023 was £2614 with additional £1876 from the Gift Aid Small Donation Scheme. In 2023 the tax was claimed up to April to fit with the tax year. The Treasurer will claim the Gift Aid up to April again this year. In 2023, there were 23 Gift Aid Donors, of this 13 paid by Standing Order and 1 by the Free Will Offering envelopes.

Fabric repairs for this year show a small decrease. Work done on the Manse chimney was the main expense and some repairs to the Manse heating system and electrical work in the Church made up the total. Orkney Renewables gave a grant of £1000 to the Heating Hub again this year. Fund raising at the Guild Sale raised £907 and the Church raised funds in the Peedie Cubby Charity Shop, £2253, and a later sale of goods donated and teas took in £717. The money raised by Lent Lunches this year was shared with Christian Aid. It was agreed to recover part of the cost of Insurance from the Revenue Fund held in Edinburgh (£1807) reducing the amount paid through General Fund in 2023.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately 17 weeks expenditure including designated funds. At the year end the Church held unrestricted funds of £25,009. There is funds of £143 held in the Childrens Fund (formerly Sunday Club) and the Community Fund has a balance of £1,997, the Guild holds funds of £313 and the John Cromarty Fund has a balance of £864. The remaining balance of £17,544 represents about 34 weeks of expenditure. Consequently with designated funds the reserves represent approximately 41 weeks of expenditure. Whilst this is higher than is the policy, the Trustees consider the level to be prudent.

The church also held £788 of restricted funds which have been provided for the purposes specified in Note 2.

South Ronaldsay and Burray Church of Scotland
Trustees' Annual Report
Year Ended 31 December 2023

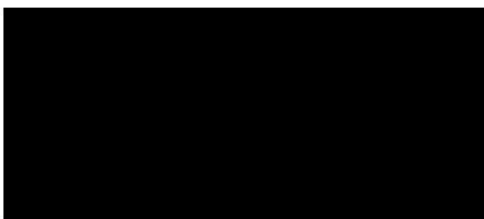
Statement of Trustees' Responsibilities

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.



26th March 2024

ORCADIA

CHARTERED ACCOUNTANTS



South Ronaldsay and Burray Church of Scotland

SC 003298

Independent Examiner's Report to the Trustees of South Ronaldsay and Burray Church of Scotland

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

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) (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. 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 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 8 of the 2006 Accounts Regulations have not been met, or

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

Orcadia

Chartered Accountants

27 March 2024



South Ronaldsay and Burray Church of Scotland

Receipts and Payments Account

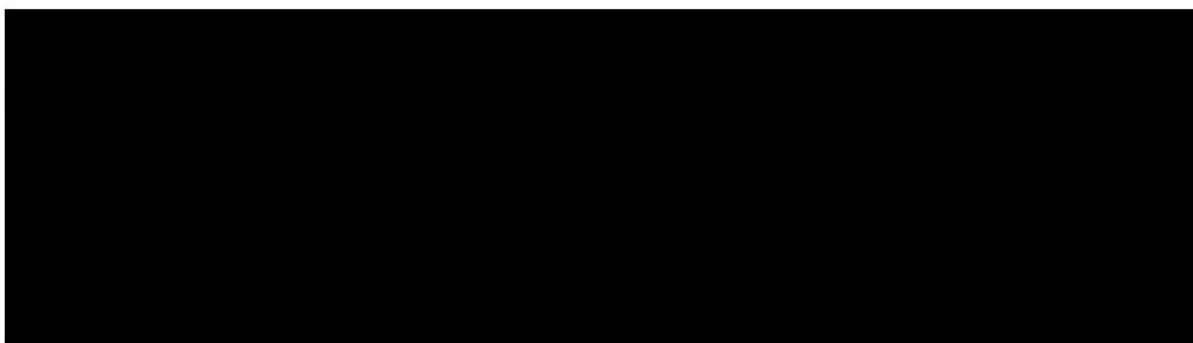
Year ended 31st December 2023

| | | Unrestricted | Restricted | Endowment | | |
|---|------|---------------|------------|-----------|---------------|---------------|
| | | Funds | Funds | Funds | Total | Total |
| | | 2023 | 2023 | 2023 | 2023 | 2022 |
| <u>Receipts</u> | Note | £ | £ | £ | £ | £ |
| Donations | 3 | 23,044 | 0 | 0 | 23,044 | 20,503 |
| Legacies | | 0 | 0 | 0 | 0 | 0 |
| Activities for Generating Funds | | 4,075 | 0 | 0 | 4,075 | 2,226 |
| Bank & Deposit Interest | | 0 | 0 | 0 | 0 | 0 |
| | | <u>27,119</u> | <u>0</u> | <u>0</u> | <u>27,119</u> | <u>22,729</u> |
| Rental of Premises | | 875 | 0 | 0 | 875 | 660 |
| Orkney Presbytery | | 0 | 0 | 0 | 0 | 379 |
| Receipts from General Trustees | | 0 | 0 | 0 | 0 | 9,800 |
| Inspiring Scotland Grant | | 0 | 0 | 0 | 0 | 2,099 |
| Orkney Renewables Grant | | 1,000 | 0 | 0 | 1,000 | 2,000 |
| Other Receipts | | 1,002 | 0 | 0 | 1,002 | 723 |
| | | <u>2,877</u> | <u>0</u> | <u>0</u> | <u>2,877</u> | <u>15,661</u> |
| <u>Total Receipts</u> | | <u>29,996</u> | <u>0</u> | <u>0</u> | <u>29,996</u> | <u>38,390</u> |
| <u>Payments</u> | 4 | | | | | |
| Costs of Generating Funds | | 0 | 0 | 0 | 0 | 0 |
| Charitable Activities | | 28,259 | 0 | 0 | 28,259 | 32,236 |
| Governance Costs | | | 0 | 0 | 0 | 0 |
| Other Payments | | 2,191 | 0 | 0 | 2,191 | 0 |
| <u>Total Payments</u> | | <u>30,450</u> | <u>0</u> | <u>0</u> | <u>30,450</u> | <u>32,236</u> |
| Excess of Receipts over Payments for the Year before Transfers | | (454) | 0 | 0 | (454) | 6,154 |
| Transfers | | 0 | 0 | 0 | 0 | 0 |
| Excess of Receipts over Payments for the Year | | <u>(454)</u> | <u>0</u> | <u>0</u> | <u>(454)</u> | <u>6,154</u> |

South Ronaldsay and Burray Church of Scotland
Statement of Balances
at 31st December 2023

| | Unrestricted | Restricted | Endowment | | |
|---|---------------|------------|------------|---------------|---------------|
| | Funds | Funds | Funds | Total | Total |
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| Note | £ | £ | £ | £ | £ |
| <u>Bank & Deposit Balances</u> | | | | | |
| Bank and Deposit Balances | | | | | |
| Brought Forward | 25,463 | 788 | 0 | 26,251 | 20,097 |
| Movement in year: | | | | | |
| Excess of Receipts over Payments | (454) | 0 | 0 | (454) | 6,154 |
| for the Year | | | | | |
| Bank and Deposit Balances | | | | | |
| Carried Forward | <u>25,009</u> | <u>788</u> | <u>0</u> | <u>25,797</u> | <u>26,251</u> |
| <u>Investments at Market Value</u> | | | | | |
| (Cost £ NIL) | <u>NIL</u> | <u>NIL</u> | <u>NIL</u> | <u>NIL</u> | <u>NIL</u> |
| <u>Assets</u> | | | | | |
| Gift Aid Receivable | 4,212 | 0 | 0 | 4,212 | 2,974 |
| | <u>4,212</u> | <u>0</u> | <u>0</u> | <u>4,212</u> | <u>2,974</u> |
| <u>Liabilities</u> | | | | | |
| Independent Examiner's Fee | 900 | 0 | 0 | 900 | 750 |
| | <u>900</u> | <u>0</u> | <u>0</u> | <u>900</u> | <u>750</u> |

The Accounts were approved by the Kirk Session on 26th March 2024
For and on behalf of the Kirk session



South Ronaldsay and Burray Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No Trustees were paid any remuneration this year

2. Movements in Funds

| | At 1 Jan 2023 £ | Receipts £ | Payments £ | Transfers £ | At 31 Dec 2023 £ |
|---------------------------------|-----------------------|---------------|---------------|----------------|------------------------|
| Unrestricted funds | | | | | |
| Childrens Fund (Designated) | 208 | 0 | 65 | 0 | 143 |
| Guild (Designated) | 284 | 1,020 | 491 | -500 | 313 |
| Community Fund (Designated) | 2,831 | 0 | 834 | 0 | 1,997 |
| John Cromarty Fund (Designated) | 1,265 | 0 | 401 | 0 | 864 |
| Hub Grant Fund | 5,099 | 1,300 | 2,251 | 0 | 4,148 |
| General Fund | 15,776 | 27,676 | 26,408 | 500 | 17,544 |
| | <u>25,463</u> | <u>29,996</u> | <u>30,450</u> | <u>0</u> | <u>25,009</u> |
| Restricted funds | | | | | |
| Youth Fund | 679 | 0 | 0 | 0 | 679 |
| Bible Fund | 109 | 0 | 0 | 0 | 109 |
| | <u>788</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>788</u> |
| Total funds | <u>26,251</u> | <u>29,996</u> | <u>30,450</u> | <u>0</u> | <u>25,797</u> |

Purposes of Restricted Funds

Youth Fund

This fund is retained for Youth Projects

Bible Fund

This fund is retained for the purchase of new bibles

Purposes of Designated Funds

Childrens Fund (Designated)

Held by the Trustees for Childrens activities in the Church

Guild (Designated)

Held by the Guild Committee for their own resources

Community Fund (Designated)

Held by the Trustees for the upkeep of the Community Rooms

John Cromarty Fund (Designated)

This fund is retained for Maintenance of
Audio Visual Equipment

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|-----------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| 3. Analysis of Donations | | | | | |
| WFO Scheme (non Gift Aid) | 0 | 0 | 0 | 0 | 0 |
| Gift Aid Donations | 11,241 | 0 | 0 | 11,241 | 10,110 |
| Tax Recovered on Gift Aid Donatio | 4,490 | 0 | 0 | 4,490 | 3,538 |
| Ordinary Offerings (Open Plate) | 3,903 | 0 | 0 | 3,903 | 4,688 |
| Other Offerings, Donations etc | 3,410 | 0 | 0 | 3,410 | 2,167 |
| | <u>23,044</u> | <u>0</u> | <u>0</u> | <u>23,044</u> | <u>20,503</u> |
| 4. Analysis of Payments | | | | | |
| Costs of Generating Funds | | | | | |
| Investment Managers' Fees | 0 | 0 | 0 | 0 | 0 |
| Offering Envelopes | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Charitable Activities | | | | | |
| Ministries and Mission Allocation | 8,012 | 0 | 0 | 8,012 | 6,930 |
| Presbytery Dues | 601 | 0 | 0 | 601 | 601 |
| Voluntary Additional Stipend | 0 | 0 | 0 | 0 | 0 |
| Minister's Expenses | 1,974 | 0 | 0 | 1,974 | 1,667 |
| Pulpit Supply | 340 | 0 | 0 | 340 | 120 |
| Other Staffing Costs | 1,225 | 0 | 0 | 1,225 | 1,225 |
| Fabric Repairs and Maintenance | 10,739 | 0 | 0 | 10,739 | 14,856 |
| Council Tax | 1,238 | 0 | 0 | 1,238 | 807 |
| Heat and Light | 1,744 | 0 | 0 | 1,744 | 2,571 |
| Insurance | 514 | 0 | 0 | 514 | 1,980 |
| Donations | 220 | 0 | 0 | 220 | 200 |
| Other Building Costs | 590 | 0 | 0 | 590 | 520 |
| Church Office Expenses | 505 | 0 | 0 | 505 | 386 |
| Printing, Stationery and Postage | 104 | 0 | 0 | 104 | 97 |
| Other Expenses | 453 | 0 | 0 | 453 | 276 |
| | <u>28,259</u> | <u>0</u> | <u>0</u> | <u>28,259</u> | <u>32,236</u> |
| Governance Costs | | | | | |
| Independent Examiner's Fees | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Other Payments | | | | | |
| Purchase of Removable Assets | 2,191 | 0 | 0 | 2,191 | 0 |
| Loan Repayment | 0 | 0 | 0 | 0 | 0 |
| | <u>2,191</u> | <u>0</u> | <u>0</u> | <u>2,191</u> | <u>0</u> |

5. Minister's Stipend

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

| | 2023 £ | 2022 £ |
|---|--------------|------------|
| 6. Collections for Third Parties | | |
| Farm Africa - 326901 RCN | 220 | 0 |
| Christian Aid - 1105851 RCN | 356 | 250 |
| Leprosy Mission - 022411 SC | 48 | 0 |
| World Day of Prayer - 020446 SC | 100 | 95 |
| DEC Turkey Earthquake Appeal | 236 | 0 |
| Malawi Partnership | 0 | 172 |
| Papyrus Uk | 365 | 0 |
| Marys Meals | 0 | 352 |
| | <u>1,325</u> | <u>869</u> |

APPENDIX

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

| | 2023 £ | 2022 £ |
|---|--------------|--------------|
| <u>CAPITAL ACCOUNT</u> | | |
| Credit Balances held at 31 December at Cost | <u>6,052</u> | <u>6,052</u> |
| Market Value of Balances at 31 December | <u>6,052</u> | <u>6,052</u> |
| <u>REVENUE ACCOUNT</u> | | |
| Credit Balance at 31 December | <u>1,553</u> | <u>3,071</u> |