

RECEIPTS AND PAYMENTS ACCOUNTS

2022

**BARRA CHURCH OF SCOTLAND**

CONGREGATION: Ref No.: 432320

CHARITIES: Ref No.: SC 003980

### **Reference and Administrative Information**

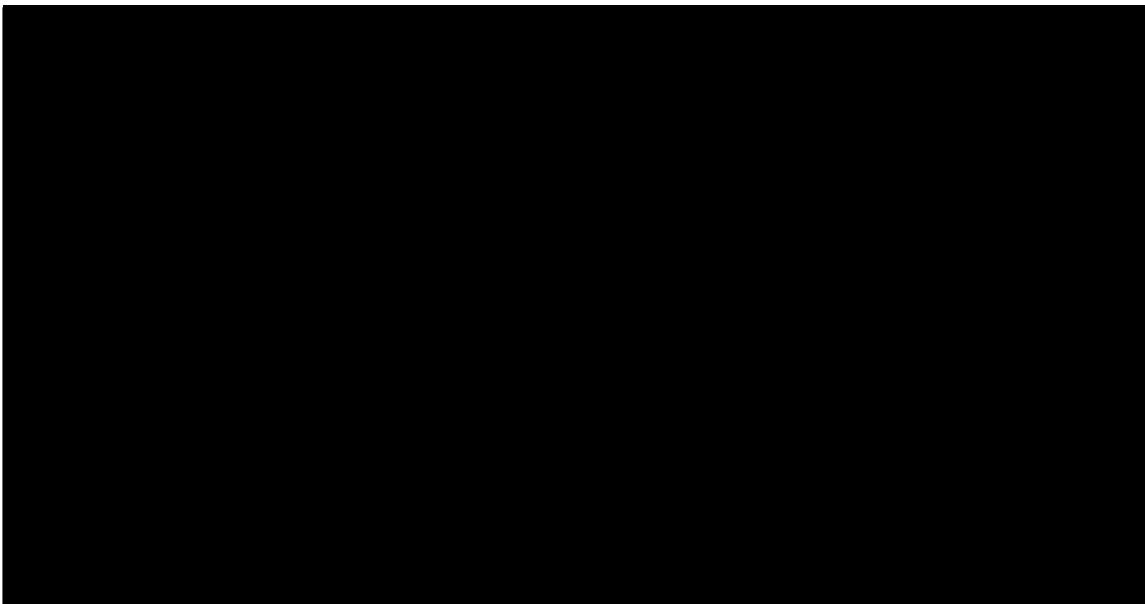
Charity Name & No. Barra Parish Church SC003980

Congregation Reference No. 432320

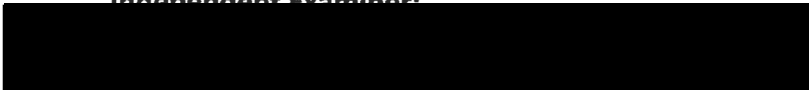
Contact Address:



**Trustees:**



**Independent Examiner:**



**Bankers:**

Royal Bank of Scotland  
Castlebay  
Isle of Barra HS9 5XA

## **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 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 is a member of the Kirk Session, 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, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

#### **Organisational Structure**

The Congregational Board is chaired by the Minister and meets at least six times in a year. The Kirk Session, which meets at least six times a year, is responsible for spiritual affairs within the Church.

#### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Sunday worship is held at 11.30pm. The Sacrament of Holy Communion is celebrated four times a year at the main diet of worship.

The congregation has in place all the requirements laid upon it in terms of the legislation to protect children and vulnerable adults from harm. The congregation has adopted also a data protection policy. The congregation has paid in full its Mission and Ministries obligations. In this context we note that during the long vacancy that the congregation was not made aware of the obligations laid upon it by the National Stewardship Campaign. This matter will be attended to in due course.

Having only just emerged fully from pandemic lockdown restrictions, the congregation has begun to re-establish some previous in-person ventures, the most notable and successful of these being the Christmas Fayre run by the Craftgroup. Also, the Thriftshop which operates under the auspices of the congregation took up its operations again and implemented a number of changes, leading to an expansion of opening times, increased numbers of volunteers and an increase in income.

### **Achievements and Performance**

Attendance at Sunday worship increased steadily and is close to being back to that of pre-pandemic times.

The Barra branch of the Uist and Barra foodbank continues to be supported by members of the congregation and first discussions are underway to expand this work, in conjunction with two other local organisations into a community food larder also.

The main piece of work undertaken by office bearers and volunteers at the Thriftshop was a re-evaluation of its working practices and the formulation of a governing document for this particular venture which was unanimously adopted by the Thriftshop, the Kirk Session and the Congregational Board as the future basis of its operations. The 25<sup>th</sup> anniversary of the Thriftshop was celebrated in November with a successful fashion show. This was made possible through close cooperation with Castlebay Community School and service users and volunteers of the Garadh a Bhag a Tuath.

As the handover from the previous treasurer of the Thriftshop to the new treasurer proved somewhat less straightforward than anticipated, the Congregational Board created as a temporary measure a reserved and restricted fund to safeguard the agreement regarding the distribution of funds raised by the Thriftshop and as agreed in the adoption of the above

mentioned governing document. The congregation's treasurer has taken this matter in hand and it is hoped that in the early months of 2023 the Thriftshop's account (known as the 'Church of Scotland Women's Workparty' account) will be fully operational again. At that point the funds held in this temporary arrangement of the restricted and reserved account will be transferred into the Thriftshop's account and the restricted and reserved account will cease to be.

### **Financial Review and Reserves Policy**

It is the Trustees' policy to hold reserves of approximately four months expenditure, including designated funds. At the year end the Church held unrestricted cash funds of £4461 and £16,039 which has been designated for the maintenance of the congregation's properties. The Trustees are aware there is a need for continuous monitoring of income and expenditure.

The Church also held investments to the value of £120,951 within a Church of Scotland Growth Fund.

### **Statement of Trustees' Responsibilities**

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

Approved by the Trustees and signed on their behalf

Signe

Session Clerk

Dated

17<sup>th</sup> September, 2023.

**Barra Parish Church**

**SC003980**

### **Independent Examiner's Report to the Trustees of Barra Parish Church**

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

### **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 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**

During my examination, no matter has come to my attention which would suggest that accounting records in accordance with Section 4 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and the requirement to prepare accounts which accord with the accounting records and comply with the Regulation 9 of the 2006 Accounts Regulations have not been strictly adhered to.

Name

Address

Date

27/9/23

## Receipts & Payments

Description	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
<b>Receipts</b>				
Donations	£15,711		£15,711	£11,826
Activities for Generating Funds	£1,803	£9,936	£11,739	£131
Investment Income	£2,203		£2,203	£2,403
Grant (Corra Foundation)	£3,000		£3,000	
Interest	£20		£20	
<b>Total Receipts</b>	<b>£22,737</b>	<b>£9,936</b>	<b>£32,673</b>	<b>£14,360</b>
<b>Payments</b>				
Charitable Activities	£17,559	£14,987	£32,546	£18,964
Payments to Third Parties	£6,752		£6,752	£634
<b>Total Payments</b>	<b>£24,311</b>	<b>£14,987</b>	<b>£39,298</b>	<b>£19,598</b>
<b>Surplus Deficit Before Transfers</b>			<b>-£6,625</b>	<b>-£5,238</b>
<b>Surplus Deficit After Transfers</b>			<b>-£6,625</b>	<b>-£5,238</b>

## Statement of Balances

Description	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
<b>Cash and Bank Balances</b>				
Bank Balances Brought Forward	£4,461	£29,148	£33,609	£23,088
<b>Movement in Year</b>				
Excess Payments Over Receipts	£1,467	-£8,696	-£7,229	-£5,360
<b>Cash and Bank Balances Brought Forward</b>	<b>£5,928</b>	<b>£20,452</b>	<b>£26,380</b>	<b>£17,728</b>
<b>Investment at Market Value</b>				
Growth Fund (Cost £66,391)		£108,135	£108,135	£97,369
<b>Total Assets</b>			<b>£134,515</b>	<b>£115,097</b>
<b>Total Liabilities</b>			<b>£0</b>	<b>£0</b>

## Purpose of designated funds

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

Growth Fund: The Trustees have set aside these funds for the future of the Church.

Dividends received are invested at the discretion of the Trustees.



Women's Work Party of the Church of Scotland: Funds raised by the Thrift Shop are held in this account and distributed under the conditions of the governing document adopted by The Thrift Shop as well as The Kirk Session and the Congregational Board in the summer of 2022 and will be determined each year anew and will be made available to three areas of work:

1. Local, National & International causes
2. Financial support to the local Roman Catholic Church at Christmas
3. As and when required to support the income of Barra Parish Church of Scotland

### Purpose of restricted funds

Fabric Fund: This is a fund set aside for the Church roof and other essential upgrading work.

Project Fund: This is a fund set aside for work with children and young people.

Thrift Shop: This fund was created by the Congregational Board on 25<sup>th</sup> June 2022 as a temporary measure, the details of which are outlined in the narrative under "Achievements & Performance". Funds held in this account are distributed under the same conditions as those held in The Women's Work Party Account

### Movement in Funds

Description	As at 01/01/22	Payments	Receipts	Transfers	As at 31/12/22
<b>Unrestricted Funds</b>					
General Fund	£4,461	£23,087	£22,680	£0	£4,054
<b>Total</b>	<b>£4,461</b>	<b>£23,087</b>	<b>£22,680</b>	<b>£0</b>	<b>£4,054</b>
<b>Restricted Funds</b>					
Fabric Fund	£16,039	£15,178	£2,334	£0	£3,195
Thrift Shop	£10,523	£2,861	£646	£0	£8,308
Project Fund	£2,586	£314	£4		£2,276
Current Account	£0	£865	£9,412	£0	£8,547
<b>Total</b>	<b>£29,148</b>	<b>£19,218</b>	<b>£12,396</b>	<b>£0</b>	<b>£22,326</b>
<b>Total Funds</b>	<b>£33,609</b>				<b>£26,380</b>

### Analysis of Donations

Description	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Gift Aid Donations	£6,792		£6,792	£6,095
Tax Recovered on Gift Aid	£2,656		£2,656	£2,023
Ordinary Offerings (Open Plate)	£1,555		£1,555	£2,242
Other Offerings and Donations	£1,708		£1,708	£1,466
Grant (Corra Foundation)	£3,000		£3,000	
<b>Total</b>	<b>£15,711</b>	<b>£0</b>	<b>£15,711</b>	<b>£11,826</b>

#### Analysis of Activities for Generating Funds

Description	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Buth Bharraigh Sales	£819		£819	£131
Thrift Shop		£9,936	£9,936	
Other Activities	£984		£984	
<b>Total</b>	<b>£1,803</b>	<b>£9,936</b>	<b>£11,739</b>	<b>£131</b>

#### Charitable Activities

Description	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Advertising	£146	£11	£157	
Council Tax	£1,299		£1,299	£1,509
Heat & Light	£642	£50	£692	£1,698
Insurance		£1,062	£1,062	£1,039
Minister Expenses	£2,526		£2,526	£2,294
Mission & Ministries	£8,274		£8,274	£7,200
Petty Cash	£900		£900	£900
Presbytery Dues	£212		£212	£527
Pulpit Supply	£1,740		£1,740	£1,560
Repairs & Renewals	£1,467	£13,864	£15,331	£1,841
Subscriptions	£281		£281	£144
Sundry	£72		£72	£42
Water				£212
<b>Total</b>	<b>£17,559</b>	<b>£14,987</b>	<b>£32,546</b>	<b>£18,966</b>

#### Collection for Third Parties

Description	Total 2022	Total 2021
Ukraine	£205	£634
<b>Total</b>	<b>£205</b>	<b>£634</b>

## Thrift Shop

Name of Cause	Total 2022
Erskine Charity	£200
Argyle Isles Mission	£400
Firework Display	£200
Cuithir Church	£1,400
Childrens Hospice Across Scotland	£300
Christmas Lights	£300
British Red Cross	£360
Borve Graveyard	£300
Total	£3,460

