

The Church of Scotland

Clyne Church of Scotland, Brora

Receipts and Payments

Congregation Number 402251

Charity Number SC 004973

Receipts and Payment Accounts for year ending 31st
December 2023

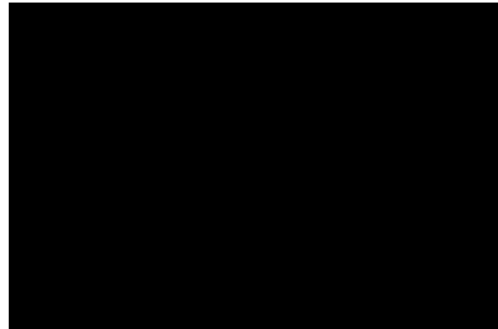
Reference and Administration Information

Charity Name **Clyne Church of Scotland, Brora**

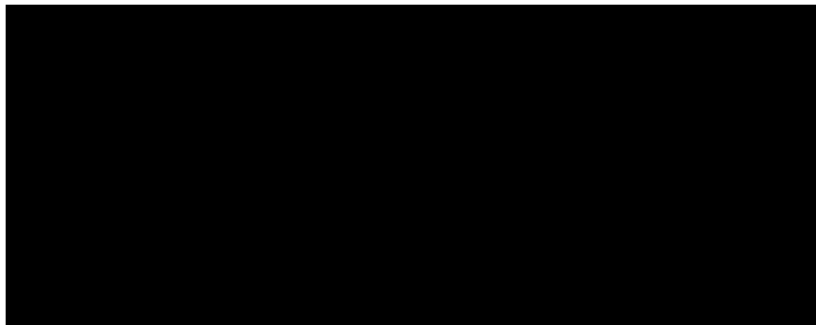
Charity Registration No. **SC004973**

Congregational Reference No. **402251**

Contact Address



Trustees



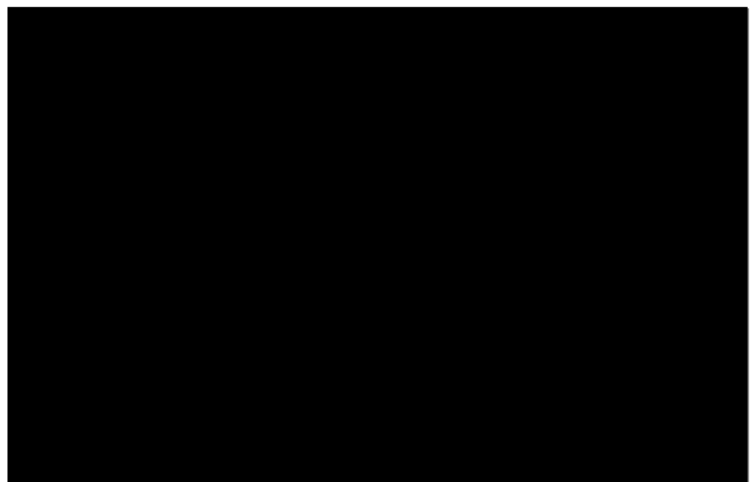
Principal Office Bearers

Minister

Session Clerk

Treasurer

Independent Examiner



Bankers

Virgin Money, Inverness

Trustees Annual Report

Year Ended 31st December 2023

Structure and Management

Governing Document

The Church is administered in accordance with the New Unitary Constitution

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and chosen from those members with the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisation and Structure

By agreement the Kirk Session is moderated by the minister. The Kirk Session met 5 times in person. The Stated Annual Meeting of the congregation takes place before the end of April however this did not happen until 30th July.

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

The ongoing primary objectives of the congregation is to sustain congregational life and providing the ordinances of religion to all who live and work in the parish.

Worship is conducted each Sunday at 10.30am. "Storykeepers" which caters for children aged 3-12 years of age participate in morning worship before moving to the church hall to take part in a number of appropriate activities. Sadly no children have attended but hopefully this may change. There are no evening services. A

celebration of the Lord's Supper is held twice a year in June and November. A Prayer Group meet in the church hall every Monday afternoon and a Bible Study Group in the church hall alternating with a similar group in Helmsdale on Tuesday afternoons. Once a month between September and April the Womens Fellowship meet on a Wednesday afternoon in the church hall when various speakers are invited.

Sunday worship is led by our minister accompanied by our organist along with a team who assist by reading the scriptures. The church is well presented by a lady cleaner and all who attend worship are welcomed by members of the door team.

Achievements and Performance

In person services have been the normal during 2023 and attendance has remained steady.

The Easter Cross was once again erected on the church railings for members of the congregation and community to see and to fill with flowers. Once again favourable comments were received.

A Messy Church was introduced and held on two occasions during the summer and on each occasion about nine children and their parents/guardians attended.

The congregation was saddened when the minister, [REDACTED] announced that she was demitting to take up a locum minister post in St. Margarets Church, Barnhill, Brought Ferry on the outskirts of Dundee. A farewell tea and a presentation to [REDACTED] was held in the church hall and was well attended. [REDACTED] last service was on Sunday 17th September and took the form of a special Songs of Praise with people whose hymns had been chosen were invited to say why this was their favourite hymn.

In October we were fortunate to obtain the services of a retired minister, [REDACTED] who became our Interim Moderator as well as locum minister.

During the year several coffee mornings together with various stalls were held in the church hall with a view to raising church funds.

The Annual Carols by Candlelight service was held on Christmas Eve and was well attended.

Charities were supported throughout the year with produce from the Harvest Thanksgiving Service being donated to Blythswood whilst the perishable items were donated to Brora Hub. Again over 300 shoeboxes were donated to Samaritans Purse

Financial Review

The principle source of income is weekly donations from members and adherents of the congregation. Special fund raising events were held throughout the year in an effort to recoup some of the losses caused by the lockdown in 2022 to enable us to meet our financial commitments.

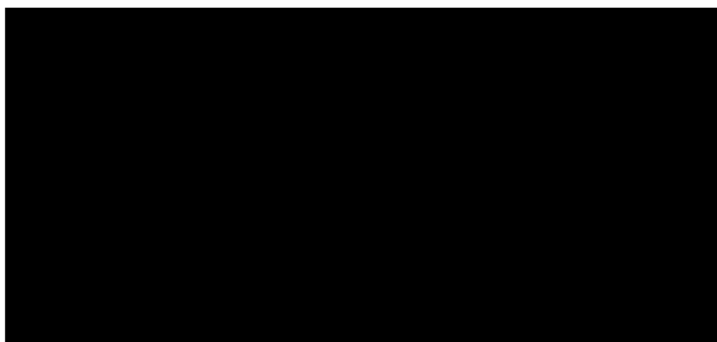
Reserves Policy

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 £ 22,027.37 and restricted funds of £ 3,560.44 which are used for the purpose shown in note 2.

Statement of Trustees Responsibility

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) Regulation 2006 and Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland 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



Notes to the accounts

1. Trustee remuneration and related party transaction

Mr S Barnett received £1650.00 for his service as orgainst

Council Tax paid for Manse £645.68

Church of Scotland received £1183.64 being travel expenses for Minister

Heating oil was paid in respect of the manse - £240.00

2. Movement in funds	Balance at 01.01.2023	Receipts	Payments	Transfers	Balance at 31.12.23	2022
	£	£	£	£	£	
Unrestricted funds						
General Account	£ 26,659.56	£ 27,135.78	£ 31,950.17	£ -	£ 21,845.17	£ 26,659.56
Designated Fabric Fund	£ 182.20	£ -	£ -	£ -	£ 182.20	£ 182.20
	£ 26,841.76	£ 27,135.78	£ 31,950.17	£ -	£ 22,027.37	£ 26,841.76
Restricted funds						
Organ Fund	£ 2,262.92	£ -	£ 440.00	£ -	£ 1,822.92	£ 2,262.92
Hospitality/Fund Raising	£ 1,470.30	£ 20.00	£ 630.00	£ -	£ 860.30	£ 1,470.30
Flower Fund	£ 397.80		£ 70.00	£ -	£ 327.80	£ 397.80
Story Keepers	£ 149.42	£ 400.00	£ -	£ -	£ 549.42	£ 149.42
	£ 4,280.44	£ 420.00	£ 1,140.00	£ -	£ 3,560.44	£ 4,280.44

Purpose of designated funds

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

Purpose of restricted funds

Organ Fund: This fund was set up to cover repairs to our organ

Hospitality/Fundraising Funds: This fund is to provide catering supplies for hospitality purposes and our fund raising activities

Flower Fund: This is a fund to provide flowers for display during services of worship and in the church grounds

Story Keepers: This fund is to enable our church to encourage children to come and have fun and learn more about Jesus.

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total	2022
	£	£	£	£	
Tax recovered on gift aid donations	£ 5,083.78			£ 5,083.78	£ 4,997.24
Free Will Offering	£ 13,316.00			£ 13,316.00	£ 13,455.00
Ordinary offerings - open plate	£ 5,796.00			£ 5,796.00	£ 5,577.00
Other offerings (donations)	£ 725.00	£ 420.00		£ 1,145.00	£ 7,116.88
Funerals/Weddings	£ 1,255.00			£ 1,255.00	£ 1,765.00
Daffodil Tea	£ 505.00			£ 505.00	
Sale	£ 385.00			£ 385.00	£ 860.00
Sale of hall items	£ 70.00			£ 70.00	
Gift Week 2021				£ -	£ 980.00
Craft Fayre					£ 1,275.00
Sale of cooker & fridge					£ 90.00
Hire of hall					£ 97.50
	£ 27,135.78	£ 420.00	£ -	£ 27,555.78	£ 36,213.62

4. Analysis of Payments

Cost of generating funds

Offering envelopes	£ 75.90			£ 75.90	£ 139.54
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Charitable Activities

M & M Allocation	£ 17,841.00			£ 17,841.00	£ 13,344.00
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Less endowment income

Minister's Travel	£ 1,183.64			£ 1,183.64	£ 833.05
Locum fees	£ 1,486.23			£ 1,486.23	£ -
Pulpit Supply	£ 565.20			£ 565.20	£ 547.55
Presbytery Dues	£ 360.00			£ 360.00	£ 762.00
Orgainst	£ 1,650.00			£ 1,650.00	£ 1,575.00
Cleaning	£ 950.00			£ 950.00	£ 542.50
Insurance	£ 2,828.25			£ 2,828.25	£ 2,595.21
Heat & Light Church & Hall	£ 2,796.00			£ 2,796.00	£ 2,796.00
Heat & Light Manse	£ 410.80			£ 410.80	£ -
Council Tax	£ 645.68			£ 645.68	£ 1,452.57
Manse Telephone	£ 124.04			£ 124.04	£ -
Printing/Media expenses	£ 782.02			£ 782.02	£ 483.37
Macgregor's Fire Service	£ 141.60			£ 141.60	£ -
Key lockbox	£ 36.00			£ 36.00	£ -
Kitchen supplies	£ 73.81			£ 73.81	£ -
Organ Maintenance		£ 440.00		£ 440.00	£ -
Ministers leaving lunch		£ 630.00		£ 630.00	£ -
Flowers		£ 70.00		£ 70.00	£ -
Repairs & maintenance					£ 720.00
Chocolate angels					£ 90.00
Jubilee tree plaque					62.41
Modirator lunch					£ 100.72

	£ 14,033.27	£ 1,140.00		£ 15,173.27	£ 12,560.38
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	£ 31,950.17	£ 1,140.00	£ -	£ 33,090.17	£ 26,043.92
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5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Minister's Stipends and employer's contribution for national insurance, pension and housing and loan fund. Minister's 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 £28,700.00 and the maximum stipend in fifth and subsequent years of service was £35,269.00

	£	2022
Tear fund	<u>£ 219.76</u>	<u>£ 459.76</u>
	<u>£ 219.76</u>	<u>£ 459.76</u>

Clyne Church of Scotland

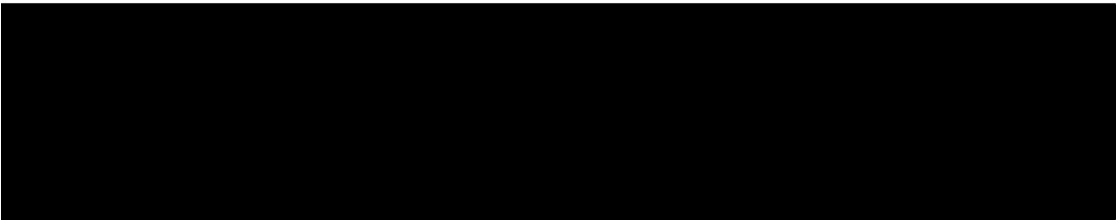
Statement of Balances

Year ending 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	2022
Opening Bank Balances					
General	£ 26,659.56			£ 26,659.56	£ 51,000.94
Fabric Fund	£ 182.20			£ 182.20	£ 182.20
Organ		£ 2,262.92		£ 2,262.92	£ 2,462.92
Hospitality		£ 1,470.30		£ 1,470.30	£ 1,536.01
Flower		£ 397.80		£ 397.80	£ 382.80
Story Keepers		£ 149.42		£ 149.42	£ 149.42
Totals	£ 26,841.76	£ 4,280.44	£ -	£ 31,122.20	£ 55,714.29
Movement in year 2023	-£ 4,814.39	-£ 720.00	£ -	-£ 5,534.39	-£ 60,805.72
	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	2022
Closing Bank Balances					
General	£ 21,845.17			£ 21,845.17	£ 26,659.56
Fabric Fund	£ 182.20			£ 182.20	£ 182.20
Organ		£ 1,822.92		£ 1,822.92	£ 2,262.92
Hospitality		£ 860.30		£ 860.30	£ 1,470.30
Flower		£ 327.80		£ 327.80	£ 397.80
Story Keepers		£ 549.42		£ 549.42	£ 149.42
Bank Balances carried forward to 2024	£ 22,027.37	£ 3,560.44	£ -	£ 25,587.81	£ 31,122.20

The accounts were approved by Kirk Session on 6th October 2024

For and on behalf of the Kirk Session



Clyne Church of Scotland

Receipts and Payments Account

Year ending 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Church of Scotland recei					
Donations	£ 725.00	£ 420.00		£ 1,145.00	£ 8,096.88
Tax	£ 5,083.78			£ 5,083.78	£ 4,997.24
FWO	£ 13,316.00			£ 13,316.00	£ 13,455.00
Open Plate	£ 5,796.00			£ 5,796.00	£ 5,577.00
Weddings/Funerals	£ 1,255.00			£ 1,255.00	£ 1,765.00
Fund Raising	£ 960.00			£ 960.00	£ 2,322.50

Total Receipts	£ 27,135.78	£ 420.00	£ -	£ 27,555.78	£ 36,213.62
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Payments

Cost of generating fu	£ 75.90			£ 75.90	£ 139.54
M&M Payment	£ 17,841.00			£ 17,841.00	£ 13,344.00
Minister's Travel	£ 1,183.64			£ 1,183.64	
Locum Fees	£ 1,486.23			£ 1,486.23	
Pulpit Supply	£ 565.20			£ 565.20	
Presbytery Dues	£ 360.00			£ 360.00	
Organist	£ 1,650.00			£ 1,650.00	
Cleaner	£ 950.00			£ 950.00	
Insurance	£ 2,828.25			£ 2,828.25	
Heat & Light Church & I	£ 2,796.00			£ 2,796.00	
Heat & Light Manse	£ 410.80			£ 410.80	
Council Tax	£ 645.68			£ 645.68	
Manse phone	£ 124.04			£ 124.04	
Printing/Media expe	£ 782.02			£ 782.02	
Macgregor Fire Serv	£ 141.60			£ 141.60	
Key Lockbox	£ 36.00			£ 36.00	
Kitchen supplies	£ 73.81			£ 73.81	
Organ Maintenance		£ 440.00		£ 440.00	
Minister's leaving lunch		£ 630.00		£ 630.00	
Flowers		£ 70.00		£ 70.00	
Charitable activities					£ 12,560.38
Adapt & Thrive					£ 34,761.80
	£ 31,950.17	£ 1,140.00	£ -	£ 33,090.17	£ 60,805.72

Excess of receipts over
payments for the year

-£ 4,814.39 -£ 720.00 £ - -£ 5,534.39 -£ 24,592.10

Clyne Church of Scotland

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Clyne Church of Scotland on the accounts of the charity for the year ended 31st December 2023 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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
- 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.

