

**ELGIN HIGH CHURCH
RECEIPTS AND PAYMENTS
ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022**

Congregation No: 352074

Charity No: SC005240

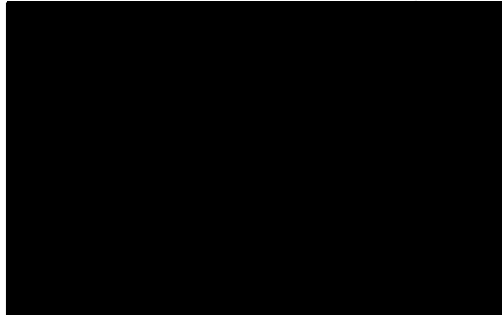
Reference and Administrative Information

Charity Name: The Church of Scotland Elgin High Church

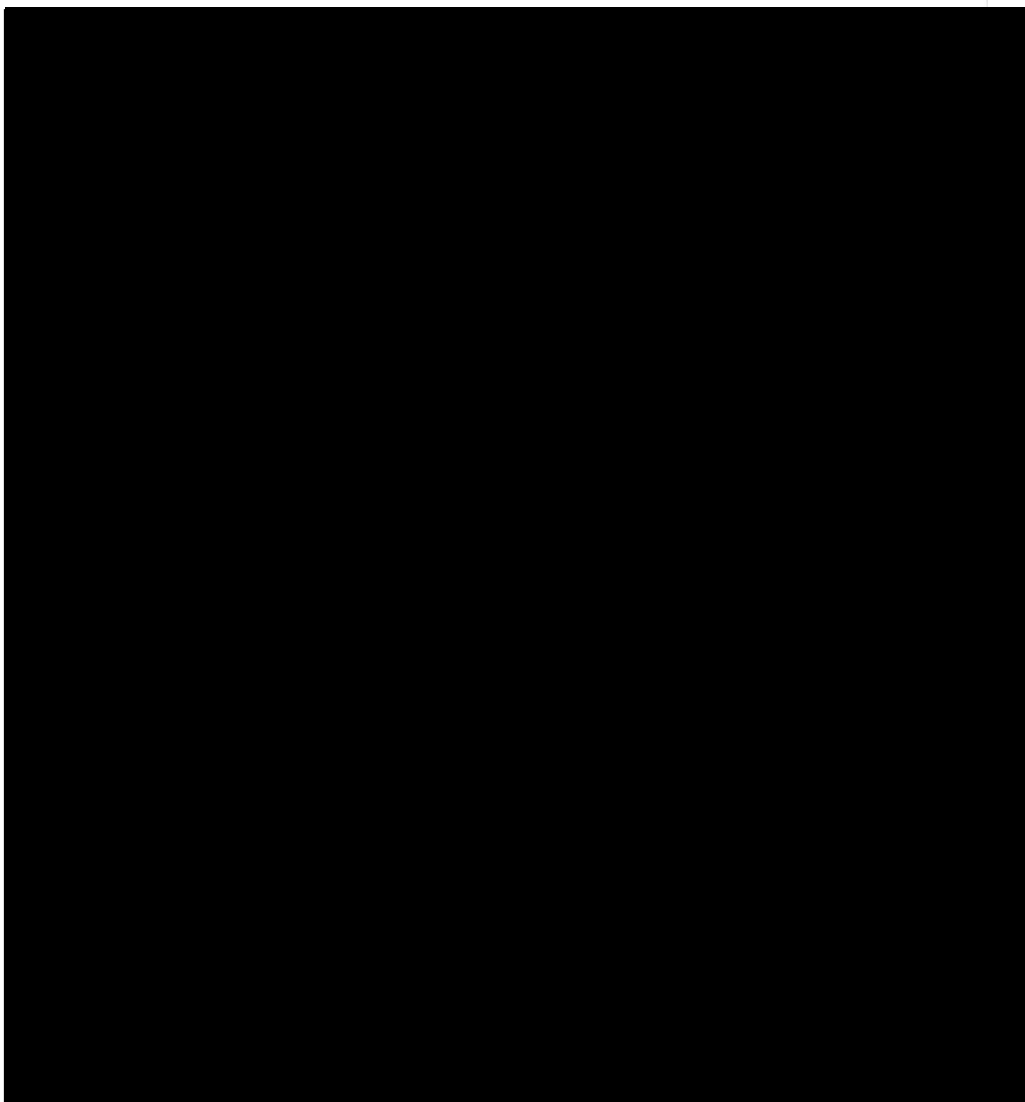
Charity Registration Number: SC005240

Congregation Reference No: 352074

Contact Address:



Members of the Kirk Session



Trustees' Annual Report

Year ended 31 December 2022

The trustees present their Annual Report and Financial Statements of the Charity for the year ended 31 December 2022. The Financial Statements have been prepared in accordance with the accounting policies set out in Note 1 to the Accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

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, who is a member of the kirk session, is elected by the congregation and inducted by Presbytery. As of 1st November 2019, Elgin High Church is in vacancy. [REDACTED] was Moray Presbytery's appointed Interim Moderator until 31 March 2022. [REDACTED] was appointed Interim Moderator from 01 April 2022 and has held this post throughout 2022. 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.

Organisational Structure

The Congregational Board met five times in 2022. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session met five times in 2022 and is responsible for the spiritual affairs of the church.

Objectives and Activities

With the remainder of the Global pandemic restrictions lifting throughout 2022, the church has continued with its aim of serving and building meaningful links within the parish of New Elgin: growing relationships with four Primary schools and two Senior schools; weekly services remained low at the start of 2022 steadily increasing in numbers since the Scottish Government lifted the ban on wearing face coverings in public places. Singing resumed and a very welcomed return of the choir. Curious Christians (Bible studies), Ask Seek Knock A.S.K. (formerly prayer breakfast) and a monthly coffee and chat in a local restaurant have been supported well and those attending these outreach groups have expressed their appreciation.

Achievements & Performances

The ministry team conducted 19 funerals throughout 2022; post-funeral visits continued to bereaved families; there was one baptism and one wedding. Although High Jinks re-opened in 2022 with a steady weekly number of attendees, The Boys' Brigade was unable to recover

from the pandemic and is currently in the process of closure. However, the Boys' Brigade Funds are being transferred to a Restricted Fund within Elgin High Church with the view to re-establishing the Brigade at a future date.

Elgin High Church's decorated railings of palm crosses, ribbons and poppies are an ongoing success, which was again capitalised throughout the 2022 church year, Easter, Pentecost, Act of Remembrance, and Christmas. The church railings give a clear message Elgin High Church is still in the heart of our community.

The Ministry team, and Trustees continued with their mission outreach to the congregation and wider community with newsletters and recorded services being shared on social media platforms, Facebook and YouTube. The Ministry Team are also looking forward to the prospect of developing mission and new worshipping communities across the whole of Elgin, they met regularly discussing new initiatives and exploring different ways to appeal to the younger audience. The Ministry Team are committed to finding other sustainable opportunities and possibilities of worship.

The Parish Grouping held joint services throughout the year, Maundy Thursday, Good Friday, Remembrance and a commemorative service for the late Monarch, Her Majesty Queen Elizabeth II. St Giles opened an official Book of Condolence for the late Monarch which was available daily for one week from 8 am – 8 pm with volunteers from the Parish Grouping congregations. This presented a wonderful opportunity to talk about mission to many diverse visitors. The Parish Grouping was also able to hold a Christingle service for the first time since 2019 due to the pandemic. This was held in St Columba's and was well attended. Unfortunately, the planned distribution of the Nativity story on the Plain Stones outside St Giles in December was cancelled due to the inclement weather. The story books were instead handed out at the Christingle Service.

Out of the Darkness Theatre Company (a professional theatre company who create and perform an inclusive programme of theatre and training as well as providing opportunities for people with learning disabilities to be involved in performing arts activities including technical, stage support and performance) continued their substantial hall let again in 2022 with various other hall lets resuming also.

Under the Moray Presbytery Plan, the Basis of Union was agreed by Moray Presbytery for St Giles & St Columba's, Birnie & Pluscarden linked with Elgin High to form a Union. The Parish Grouping is currently awaiting the approval of the Moray Presbytery Plan by the General Trustees prior to approving the Union.

The Church roll changed from 203 to 204.

Financial Review The principal source of income is from offerings, both at services and direct to our bank and the Gift Aid reclaimed on these. These amounts totalled £54,530 compared with £61,713 in 2021 i.e. a decrease of £7,183 or approx. 11.5%. This change is mainly due to a reduction in attendees and offerings received at services.

Trustee Remuneration and Expenses

During the year there was no remuneration paid and 3 trustees received reimbursement of expenses incurred totalling £237.

Reserves Policy

The reserves/funds are considered adequate for the upkeep and running of the charity and buildings.

Unrestricted

The General Fund closed at £114,559 and the Fabric at a deficit of £2,946 due to unexpected roof repair costs.

Restricted

The purpose of the individual restricted funds is described in note 3.

Statement of Trustee's 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 and the 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.

Sign to the Board

Date

5.3.23

Elgin High Church

SC005240

Report of the Independent Examiner

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

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, of the statement of accounts for the year ended 31 December 2022, 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 13-03-2023

Bankers:
Virgin Money
151 High Street
Elgin, IV30 1DS

Elgin High Church
Receipts and Payments
Account
Year ended 31 December
2022
Receipts and Payments
Account

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds		
		2022	2022	2022	2022	2021
Receipts						
Donations	Note 3	56,003	0	0	56,003	61,858
Charitable Activities		0	1,893	0	1,893	1,927
Refunds-Linkage		377	0	0	377	460
Growth Fund Income		165	0	0	165	180
Hall Lets		6,184	0	0	6,184	2,670
Life and Work		0	76	0	76	112
Deposit Fund Income		556	0	0	0	105
Total Receipts before internal transfer		63,285	1,969	0	65,254	67,312
(Growth Fund Investment)		0	0	0	0	1,005
Internal Transfer Vacancy Allowance		0	6,882	0	6,882	9,295
Total Receipts		63,285	8,851	0	72,136	77,612
Payments	Note 4					
Trading Payments		60,982	9,263	0	70,245	56,703
Charitable Activities		0	1,445	0	1,445	1,349
Governance Costs		750	0	0	750	1,716
Payments before internal transfer		61,732	10,708	0	72,440	59,768
Internal Transfer Vacancy Allowance		6,882	0	0	6,882	9,295
Total Payments		68,614	10,708	0	79,332	69,063
Deficit/Excess of Receipts over Payments		(5,329)	(1,857)	0	(7,186)	7,544

Elgin High Church
Statement of Balances
As at 31 December 2022

Bank and Deposit
Balances

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Bank & Deposit balances brought forward	114,438	48,332	1,504	164,274	156,728
Movement in year: Excess/Deficit of receipts over payments for the year	(5,329)	(1,857)	0	(7,186)	7,544
Bank & Deposit balances carried forward	109,109	46,475	1,504	157,088	164,272

Note 5

Investments at Market Value
(Sunday Club Capital)

Cost: £750

Movement in the year

Total

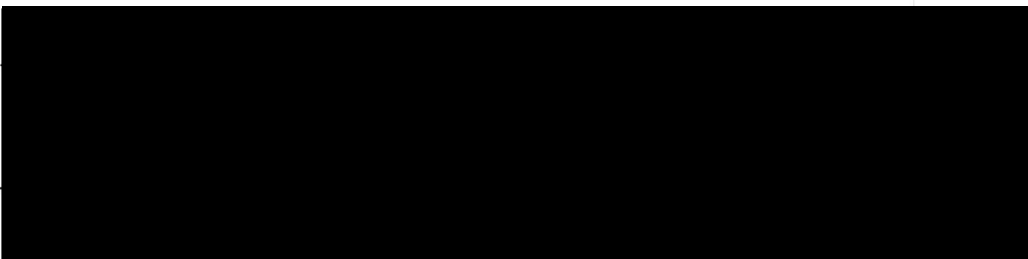
Total Funds

0	9,060	0	9,060	8,055
0	(960)		(960)	1,005
0	8,100	0	8,100	9,060
109,109	54,575	1,504	165,188	173,332

Represented by:

Current Account	7,947	46,475	1,504	55,926	63,669
Deposit Account	101,162	0	0	101,162	100,606
Total Funds	109,109	46,475	1,504	157,088	164,275

The accounts were approved by the Trustees on 26 Feb 2023
And signed on their behalf by:



Elgin High Church
Notes to the Accounts

1. Unrestricted Funds

General Fund: may be used by the Church for any of its ordinary purposes.

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

Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

Purposes of Restricted Funds

Sunday Club - Offerings: To be used to support good causes as chosen by the Sunday School.

Youth Capital: To be used to provide income for appropriate purposes involving the youth of the church.

Youth Income: To be used for appropriate purposes involving the youth of the church.

Music/Praise: To be used for the new hymn books, aids to singing, organ maintenance.

Disabled Facilities: This fund is for the costs associated with providing facilities for the disabled under the terms of current legislation

Vacancy Allowance: Allocated while no minister in position. To be used for Locum costs.

Presbytery Allowance: To be used to build our missional presence in the community.

2. Trustee Remuneration and Related Party Transactions

During the year there was no remuneration paid and 3 trustees received reimbursement of expenses incurred totalling £237

3. Movement in Funds

Unrestricted Funds		As at 01/01/2022	Receipts	Payments	As at 31/12/ 2022
		£	£	£	£
General Fund		110,942	63,285	59,668	114,559
Fabric Fund		6,000	0	8,946	(2,946)
Endowment Income		1,504	0	0	1,504
		118,446	63,285	68,614	113,117
Restricted Funds					
Sunday Club- Capital	Note 5	9,060	0	960	8,100
Sunday Club- Offerings		314	0	54	260
Youth Capital		5,000	0	0	5,000
Youth Income		788	0	0	788
Music/Praise		4,220	0	0	4,220
Disabled Facilities		13,980	0	284	13,696
Charities		15	1,893	1,445	463
Life & Work		(7)	76	144	(75)
Vacancy Allowance		5,734	6,882	4,837	7,779
Presbytery Allowance		15,784	0	3,944	11,840
		54,888	8,851	11,668	52,071
Total Funds		173,334	72,136	80,282	165,188

Elgin High Church**Notes to the Accounts (continued)****4. Analysis of Donations**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Direct Income	25,395	0	0	25,395	28,901
Offerings	18,862	0	0	18,862	23,541
Gift Aid recovered	10,273	0	0	10,273	9,271
Donations for Church	1,273	0	0	1,273	25
Funerals	200	0	0	200	120
Total Donations	56,003	0	0	56,003	61,858

5. Analysis of Payments

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Costs of generating funds					
Offering Envelopes	0	0	0	0	189
Ministries and Mission	30,720	0	0	30,720	26,764
Presbytery Dues	641	0	0	641	982
Staffing Costs	7,359	0	0	7,359	7,004
Assistants Expenses	744	0	0	744	623
Locum Costs	0	4,837	0	4,837	5,025
Ministry Travel Expenses	745	0	0	745	661
Pulpit Supply	530	0	0	530	0
Fabric, Repairs & Maintenance	8,946	0	0	8,946	4,104
Heat and Light	3,455	0	0	3,455	3,447
Insurance	2,976	0	0	2,976	3,511
Organ & Music	3,048	0	0	3,048	2,439
Advertising	1,227	0	0	1,227	616
Printing, Stationery & postage	95	0	0	95	200
Consumables	311	0	0	311	162
Other Expenses	185	0	0	185	560
Disabled Fund	0	284	0	284	0
Sunday Club	0	54	0	54	206
Presbytery Allowance	0	3,944	0	3,944	0
Life & Work	0	144	0	144	210
Donations to charities	0	1,445	0	1,445	728
National Giving Day	0	0	0	0	621
	60,982	10,708	0	71,690	57,863
Governance Costs	750	0		750	1,716
Totals	61,732	10,708	0	72,440	59,768

Elgin High Church
Notes to the Accounts (continued)

6. 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 contributions 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 5 years of service. For the year under review the minimum stipend was £28,700 and the maximum stipend in the 5th and subsequent years of service £35,269

7. Collections for Third Parties

	2022	2021
	£	£
Christian Aid	660	633
Crossreach	399	374
Ukraine Appeal	812	0
Moray Food Plus	0	207
Poppy Scotland	2	135
Blythswood Shoe Box Appeal	20	10
	1,893	1,359

APPENDIX

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

	2022 £	2021 £
<u>Deposit Fund</u>		
General Congregational Purposes	101,162	100,606
<u>Growth Fund</u>		
Unit Price as at 31/12/2022: £5.40	8,100	9,060