

**The Church of Scotland**  
**Auchinleck Parish Church of Scotland**

**Annual Accounts**  
**For**  
**Year to 31 December 2022**

**CONGREGATIONAL ACCOUNTS**

**Congregation No: 100543**

**Charity No: SC0 06707**

**Church Treasurer**

.....

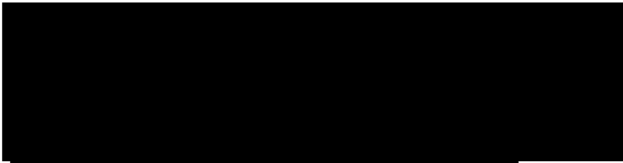
**Independent Examiner**

.....

**The above signatures must be HAND signed; facsimiles are not allowed.**

## Trustees' Annual Report Year ended 31 December 2022

### Reference and Administrative Information

Charity Name: Auchinleck Parish Church of Scotland  
Charity Registration Number: SC006707  
Congregation Reference No: 100543  
Contact Address: 

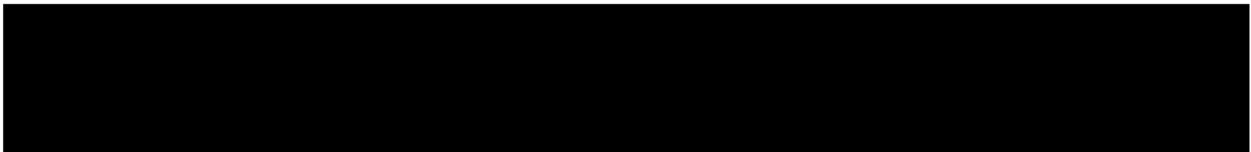
### Trustees

Trustees who served at any time during the year were as follows:

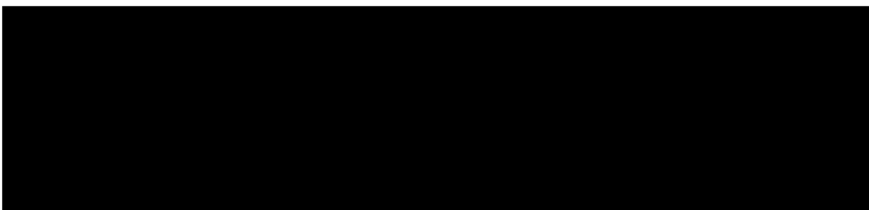
### Kirk Session



### Congregational Board

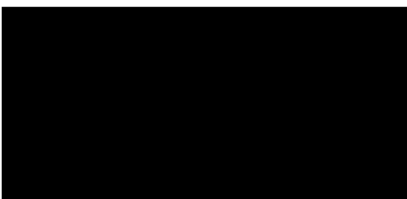
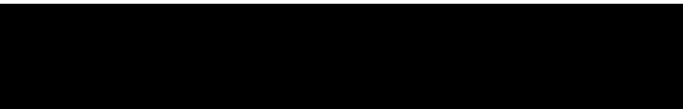


### Principal Office-bearers



### Principal Office

Auchinleck Parish Church of Scotland



### Bankers

Clydesdale Bank PLC  
30 The Forgate  
Kilmarnock  
KA1 1JH



# **Trustees' Annual Report**

## **Year ended 31 December 2022**

### **Structure, Governance and Management**

#### **Governing Document**

During the year, The Church moved from being administered in accordance with the terms of the Deed of Constitution (Model Form) to that of the Unitary Constitution where the Kirk Session now deals with all matters, including those previously covered by the Congregational Board.

#### **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 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.

The Kirk Session is chaired by the minister (Moderator) and meets approximately eight times in a year. Certain responsibilities are delegated to a Property Committee as appropriate.

#### **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 through a territorial ministry. It co-operates with other Churches in various bodies in Scotland and beyond.

#### **Achievements and Performance**

Church life has remained challenging since the Covid pandemic. Church attendance has remained small in 2022, mainly because of an aging congregation and with previous attendees reluctant, or less able, to attend post-pandemic.

The Church Guild (along with Catrine Church) is well attended. Meeting in the Community Centre in Auchinleck, a varied syllabus is enjoyed. Our small, but enthusiastic, Sunday School meets in the church during the normal service time and is led by its dedicated teachers, supported and encouraged by parents and the congregation.

The Seniors Dinner did not take place in 2022. There have been no church communions because of the challenge of ensuring suitable safe practice.

The Church Hall has remained closed and is currently for sale.



## **Trustees' Annual Report (continued)**

### **Year ended 31 December 2022**

#### **Financial Review**

The main source of income is the weekly freewill offering (Gift Aid and non-Gift Aid) which has dropped from £17,761 in 2021 to £16,264 in 2022, a decrease of £1,497. Parishioners are encouraged to use Gift Aid where possible and some now pay by standing order.

Total outgoings reported for 2022 were £30,717, a decrease of £5,370, from £36,087 in 2021. This is due to the decrease in the Ministries and Mission Contribution due to the Church. We managed to meet our full contribution this year but, unfortunately, we have been unable to make up any of the deficit due for 2020.

The Trustees anticipate sizeable repairs and maintenance expenditure for the church and manse buildings. Around three quarters of the Church's costs are not directly within the Trustees' control, including the Ministries and Mission allocation (over 50% of expenditure), Insurance, Council Tax and Presbytery dues. Also, the Trustees have limited ability to influence other significant outgoings including utility bills. Notwithstanding, the Trustees continue to exercise care and prudence over expenditure consistent with their stewardship responsibility for the Church's funds. The contracts both became due for renewal in 2022 and we were able to negotiate a reasonable rate, albeit more than we were paying previously.

The accounts show an overall deficit in 2022 of £4,436.

The Trustees are fully aware of the difficult financial position which the Church has faced over recent years, with increases in general running costs, particularly heat and light, and necessary repairs drawing heavily on resources. Despite prudent economic management and raising members' awareness of stewardship issues the Trustees are aware and concerned about the steady decline of reserves and income with an elderly and dwindling membership.

It is necessary to hold reserves to allow the work and witness of the Church to be maintained in a planned way and to enable ongoing running costs to be met, while recognising that the principal source of income, the offerings of individual members cannot be guaranteed and may fluctuate from year to year. For most of its outgoings, particularly, for example Ministries and Mission costs, utilities and insurance, the Church would find it difficult to make reductions of any significance in the short-term in response to a drop in incoming resources, increasing the level of reserves required. The Trustees are mindful of the need to maintain sufficient reserves in case of major repairs or other sizable items of unforeseen expenditure which are required from time to time, given the age and condition of the Church buildings, fixtures and fittings. The Trustees believe that a level of reserves of at least twelve months' expenditure is appropriate, which currently equates to approximately £50,000 plus planned repairs and maintenance of around £10,000. The Trustees are aware that the year-end reserves are significantly lower than this.

A description of the purposes of individual funds is provided in Note 2 to the Accounts.

## Statement of Trustees' 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 fiscal 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 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

2022

## Report of Independent Examiner

### Respective responsibilities of Trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1) (c) of the Charities Act and Trustees Investment (Scotland) Act 2005. It is my responsibility to examine the accounts under section (44) (c) of the Act and to state whether matters have come to my attention.

### Basis of independent examiner's statement

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 seeking 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 accounts.

### Independent Examiner's statement

During my examination of the statement of account for the year ended 31 December 2020, no matter has come to my attention.

1. which gives reasonable cause to believe that in any material respect:
  - accounting records have not been kept in accordance with Section 44 (1)(a) of The Charities and Trustee Investment (Scotland) Act and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
  - the accounts do not accord with those records
  - the statement of account does not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. to which attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed

Date



**AUCHINLECK PARISH CHURCH**  
**RECEIPTS & PAYMENTS ACCOUNT**  
**Year ended 31<sup>st</sup> December 2022**

	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
<b>RECEIPTS</b>					
Donations	23,650	2,500	0	26,141	25,387
Fabric	0	0	0	0	0
Bank and Deposit interest	18	0	0	18	11
Investment Income	0	0	0	0	0
	<b>23,668</b>	<b>2,500</b>	<b>0</b>	<b>26,168</b>	<b>25,398</b>
Sunday School	0	0	0	0	0
Legacies	0	0	0	0	5,500
Guild	113	0	0	113	716
Other Receipts	0	0	0	0	554
Total Payments	<b>23,781</b>	<b>2,500</b>	<b>0</b>	<b>26,281</b>	<b>32,168</b>
<b>PAYMENTS</b>					
Cost of generating funds	211	0	0	211	0
Charitable activities	30,506	0	0	30,506	36,087
Other Payments	0	0	0	0	0
Total Payments	<b>30,717</b>	<b>0</b>	<b>0</b>	<b>30,717</b>	<b>36,087</b>
Excess receipts over payments for the year before transfers	-6,936	0	0	-4,436	-3,919
Transfers	0	0	0	0	0
Excess receipts over payments for the year	-6,936	0	0	-4,436	-3,919

**AUCHINLECK PARISH CHURCH**  
**RECEIPTS & PAYMENTS ACCOUNT**  
**On 31<sup>st</sup> December 2021**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 202	Total 2021
Bank and deposit balances brought forward	23,118	0	0	23,118	27,037
Movement in year: Excess of Receipts over Payments for the year	-6,936	2,500	0	-4,436	-3,919
Bank and deposit balances brought forward	16,182	2,500	0	18,662	23,118
Investments at Market Value (Cost £6,505)				10,798	10,213
Assets Gift Aid receivable					
Liabilities Cost of repair not yet billed					

The accounts were approved by the Congregational Board and Session on     /     /2022

For and on behalf of the Kirk Session and Congregational Board

\_\_\_\_\_ Session Clerk

\_\_\_\_\_ Treasurer

# AUCHINLECK PARISH CHURCH

## RECEIPTS & PAYMENTS ACCOUNT

Year ended 31<sup>st</sup> December 2021

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2022	2022	2022	2022	2021
<b><u>Notes to Receipts and Payments</u></b>					
<b><u>Accounts</u></b>					
<b>RECEIPTS: -</b>					
<b>Analysis of donations</b>					
<b>WFO Scheme (non-Gift Aid)</b>	6,706	0	0	6,706	7,716
<b>Gift Aid Donations</b>	9,558	0	0	9,558	10,044
<b>Ordinary Offerings (Open Plate)</b>	233	0	0	233	186
<b>Tax on Gift Aid Donations</b>	2,597	0	0	2,597	2,923
<b>Legacies</b>	0	0	0	0	5,500
<b>Guild</b>	113	0	0	113	716
<b>Grant (Fabric)</b>	0	2500	0	0	0
<b>Other Offerings, Donations, etc</b>	3,165	0	0	3,052	3,437
<b>Money for Charities</b>	401	0	0	401	270
<b>Wedding &amp; Funerals</b>	780	0	0	780	1,080
<b>Miscellaneous</b>	228	0	0	228	295
	23,781	2500	0	26,281	32,167
<b>Analysis of payments</b>					
<b>Costs of generating funds</b>					
<b>Offering envelopes</b>	211	0	0	211	0
	211	0	0	211	0
<b><u>Charitable Activities</u></b>					
<b>Ministries and Mission Allocation</b>	15,691	0	0	15,691	20,075
<b>Presbytery dues</b>	737	0	0	737	737
<b>Minister's expenses</b>	1,015	0	0	1,015	2,290
<b>Minister's telephone etc.</b>	0	0	0	0	0
<b>Pulpit Supply</b>	0	0	0	0	0
<b>Honoraria</b>	1,025	0	0	1,025	925
<b>Fabric repairs and maintenance</b>	1,323	0	0	1,323	1,772
<b>Heating &amp; Lighting</b>	4,369	0	0	4,369	4,856
<b>Insurance</b>	3,367	0	0	3,367	2,983
<b>Manse Council Tax</b>	1,888	0	0	1,888	917
<b>Grass Cutting</b>	0	0	0	0	546
<b>Other expenses</b>	1,091	0	0	1,091	985
	30,506	0	0	30,506	36,087
<b>Governance Costs</b>					
<b>Independent Examiner's Fees</b>	0	0	0	0	0
	30,506	0	0	30,506	36,087

## Minister's Stipend

Ministers' Stipends and Employer's contribution for National Insurance, pensions, and Housing & 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 (after 5 years) £35,269.

<b>Collections for Third Parties</b>	<b>2022</b>	<b>2021</b>
Poppy Scotland (Retiring Collection)	161	40
Harvest Thanksgiving	240	0
Christian Aid	0	595
Presbytery Malawi Fund	0	0
	<b>401</b>	<b>635</b>

- There is £134.55 still in the bank for Malawi from 2019
- The funds have not yet been paid out which will be resolved this year

## 1. Trustee Remuneration and Related Party Transactions

During the Year [REDACTED] received no expenses (2021 £0. No other Trustee claimed expenses. [REDACTED] received £500 (2021 £375) for his services as Organist during the year. [REDACTED] who is a member of the Kirk Session received £500 (2021 £500) for his services as Church Officer during the year. [REDACTED] (Session Clerk) received £25 (2021 £25) [REDACTED] (Clerk to the Board) did not claim an honorarium (2021 £25.00.) No Treasurer honorarium was claimed. No trustee or person related to a trustee had any personal interest in any contract or transaction entered by the Charity during the year.

	2022	2021
Payments to Minister as a Trustee	0	0
Council Tax	94,4	917
Travel Expenses	1015	2,290
	<u>1,959</u>	<u>3207</u>

## 2. Movements in Funds

	On 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	On 31 Dec 2022
<b>Unrestricted Funds</b>					
General Fund	14,256	26,272	30,717	0	9,810
Designated Fabric Fund	4,080	4	0	0	4,084
Designated Reserve Account	4,382	5	0	0	4,387
	<u>22,718</u>	<u>26,281</u>	<u>30,717</u>	<u>0</u>	<u>18,281</u>
<b>Restricted Funds</b>					
Designated Sunday School Account	0	0	0	0	0
Designated Guild Account	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Endowment Funds</b>					
Coal Fund	400	1	0	0	401
<b>Total Funds</b>	<u>27,037</u>	<u>32,167</u>	<u>36,087</u>	<u>0</u>	<u>23,118</u>

### Purposes of Designated/Restricted Funds

Fabric Fund: The Fabric Fund provides funds for the maintenance of the Church property.

Sunday School Account: This Account has been closed.

Guild Account: This Account has been closed and the funds are incorporated into the general account for the Church.

### **Purposes of Endowment Funds**

Income from the Coal Fund was to provide coal for Needy People in the Parish. Since fewer people now use coal, the interest income on this Endowment may be used towards Heating costs at the discretion of the Minister and Session Clerk. No payments have been made in the last few years.

## **APPENDIX**

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

<b><u>CAPITAL ACCOUNT</u></b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Credit Balances held on 31 December at cost</b>	<b>6,505</b>	<b>6,505</b>
<b>Market Value of Balances on 31 December</b>	<b>10,798</b>	<b>10,798</b>
<b>REVENUE ACCOUNT</b>		
<b>Credit Balance as of 31 December</b>	<b>10,314</b>	<b>10,314</b>

The Consolidated Fabric Fund Capital and Revenue Account are held and administered on behalf of the Congregation by the Church of Scotland General Trustees. During the year, dividends on the Capital Account amounting to £585 (2020 £179) were credited to the Revenue Account and interest of £197 (2020 £63) was credited on the Revenue Account balance. As Auchinleck Parish Church of Scotland does not have any control over these balances, they are disclosed by way of memorandum Appendix to the Accounts as required by the Church of Scotland 's Regulation anent Congregational Finance.