

2022.1

Kingswells Church of Scotland

Accounts for the Year ended December 31 2022

Congregation No: 311891

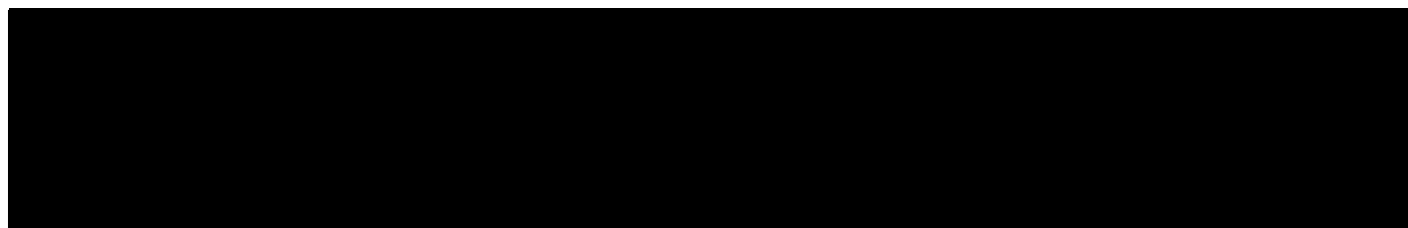
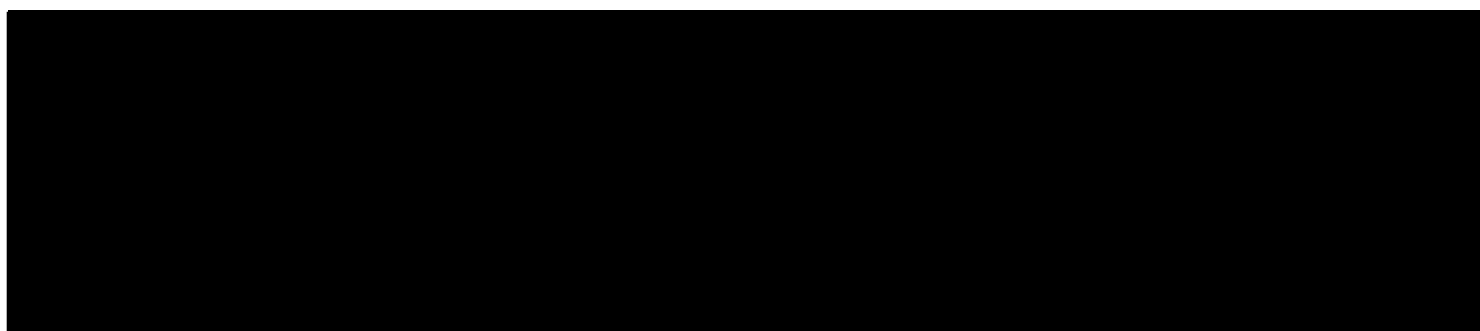
Charity No: SC006865

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Reference and Administrative Information

Charity Name	Kingswells Parish Church
Charity Registration number	SC006865
Congregation reference no:	311891
Contact Address	Kingswells Parish Church Old Skene Road Kingswells Aberdeen AB15 8QA

Trustees



Independent Examiner



Bankers

Bank of Scotland
Queens Cross
Aberdeen
AB10 1YN

Trustees' Annual report
Year ended 31st December 2022

Structure, Governance and Management

Governing Document

The church is administered in accordance with the terms of the Deed of Constitution Unitary Form.

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 duly elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session which meets as regularly as necessary throughout the year is responsible for the spiritual affairs within the church. Under the Unitary constitution, certain responsibilities are delegated to sub committees of the Kirk Session these being; finance and fabric, education and outreach, pastoral care, and fundraising.

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 ecumenical bodies in Scotland and beyond.

In the parish of Kingswells, Sunday morning worship normally takes place on a weekly basis with additional services conducted in accordance with the Christian calendar.

The educational, spiritual and fellowship development of the congregation are further advanced by its various activities which comprise of Bible Study, Young Church - (our Sunday School programme), Guild, prayer chain, book group and pastoral care group.

Outreach is undertaken through discipleship and membership classes, as well as hospital, nursing home and personal visitation. Marriage and funeral services are available to all residents of the parish.

The church website, services online, Facebook, Twitter, quarterly newsletters, bi-monthly article in community news, and the annual Christmas card delivery and a Christmas carol event located in the Kingswells Community centre are the means by which contact is continually maintained and the profile of the congregation raised in the parish. In addition, the local community is more widely served by the availability of the church buildings for various local interest groups. See also individual committee reports below.

Trustees' Annual report (cont) Year ended 31st December 2022

In 2023 our main priorities will be to:

- Complete the unification process with Skene.
- Sell the church building and manse in accordance with Church of Scotland guidelines.

Reports from the sub committees.

Pastoral Care Team

The Pastoral Care Team supports the Minister in meeting the pastoral needs of the church members. It oversees and co-ordinates the visitation, maintenance of contact and communication with members and adherents, providing support and care as and when necessary.

Following relaxation in Covid pandemic restrictions on life, the Seniors' Carol Service returned with no restriction in December 2022 and was greatly appreciated and enjoyed by those who attended.

The nature of future pastoral care has still to be agreed upon and finalised with the planned uniting with Skene Church on 1st July 2023.

The Education and Outreach Team

The Education and Outreach Team have responsibility for education, the prayer life of the congregation and outreach to the community.

Adult education

Bible Study - has resume in-person and we have met in the church. We have enjoyed book study using The Book of Joy by the Dalai Lama and Desmond Tutu and are currently studying the book of Joshua.

Prayer – The prayer chain has continued to be well used and much appreciated. Participants have the assurance that the prayers are always confidential.

Young people – at the moment we do not have any children on a Sunday but continue to invite the youth organisation in the village to any event in which they may participate.

Remembrance – The wreath, this year, was laid by [REDACTED] and we are pleased to say that once again we were joined by adults and children from the Church of the Latter-Day Saints who also laid a wreath in remembrance. The Scouting organisations also laid a wreath which was made up of poppies each individual poppy was made by a member of the Beavers, Cubs and Scouts. There was a very good turnout at the Remembrance Day service where the Guides, Brownies, Cubs and Scouts paraded their flags at the beginning of the service. The Piper, [REDACTED] played again this year, he has been our Piper at the Remembrance Sunday service for 15 years.

Thy Kingdom Come – Once again we supported this international prayer initiative.

Outreach

Nosh and Natter - our monthly lunch club started again on 2nd March 2022. It was lovely to see people again and we have continued without a break for the rest of the year. The numbers are back to pre-covid levels and recently we have had several new people attend.

Angels – Knitted angels with a Christmas message attached were hung around the village for people to take home. Once again there was a very positive response from those who found them.

Christingle Service – Our Christingle service went ahead this year and was elder-led. It was very well received and many people mentioned how sad they were that it would be the last one in the church building.

Community Carol Service – Our Community Carol Service was held in the Community Centre at the beginning of December. Once again musicians from the Bon Accord Silver Band played for us and the Cubs helped layout the hall and entertained us with a couple of sketches. Mulled wine, mince pies and snacks for the children were served.

Support to other bodies

Harvest Thanksgiving – the dried food from the Harvest Thanksgiving service was donated to Aberdeen Cyrenians.

Foodbank - We continue with our foodbank collection on a Tuesday and the food received is taken to Instant Neighbour.

Christmas Giving Project – This year our giving project was to continue to supply the foodbank with much needed food and toiletries. The donations were delivered to Instant Neighbour who were very grateful.

Children's Society – The collection from the Christingle service was donated to the Children's Society and they were very pleased to receive £275.10 for their work with vulnerable children.

Stewardship

There was no fundraising campaign during 2022.

Fundraising Team

Fundraising activity has been curtailed completely due to the Covid-19 Pandemic and the uncertainty about the future of the church.

Finance and Fabric

Fabric – Apart from the installation of a new boiler the 2022 fabric spend has been relatively low with only general maintenance work being done to the Church, Halls and Manse.

Halls - The halls continued to be let as far as possible within the constraints of the ongoing Covid restrictions.

Treasurer's Report – The past year has been dominated by discussions and subsequent decisions over the future of Kingswells church. The outcome has been that the church will close on 30 June 2023.

Against such a backdrop it is hardly surprising that attendances dropped resulting in a considerably lower congregational income in 2022.

Fortunately, the community groups continued to make good use of the halls resulting in a significant increase in Hall income.

With respect to expenditure the absence of a minister meant that considerably less was spent on Ministry and Mission as well as reduced expenditure on the manse.

Funds – in light of the imminent closure no funds accrued to the special fund. The fabric fund was virtually exhausted by the installation of a new boiler. The outreach fund which supports all community activity, particularly the monthly Nosh and Natter which has continued in popularity, remains healthy.

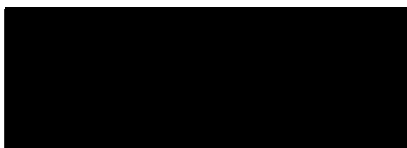
Reserves Policy

It is the Trustees' policy to attempt hold sufficient reserves to meet foreseeable needs. At present there is sufficient to last until the closure in June 2023.

Trustees' Annual Report (cont)
Year ended 31 December 2022
Statement of Trustees' Responsibilities

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) 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.



Date..... 11th March 2023

Independent Examiner's Report to the Trustees of Kingswells Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 9 to 14.

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.

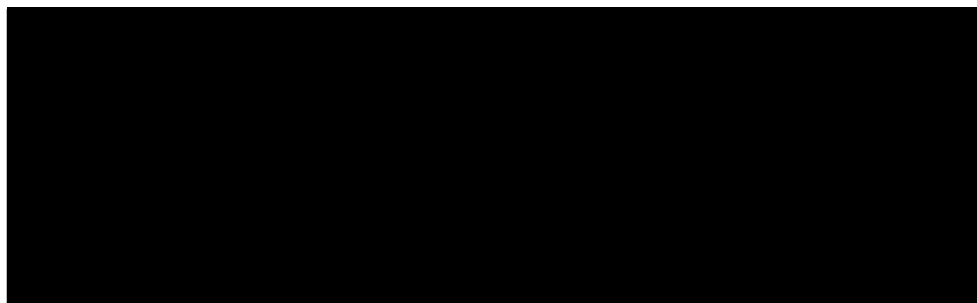
Basis of Independent examiner's statement

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, 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 8 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.



Kingswells Church of Scotland
Receipts and Payments Accounts
Year ended 31 December 2022

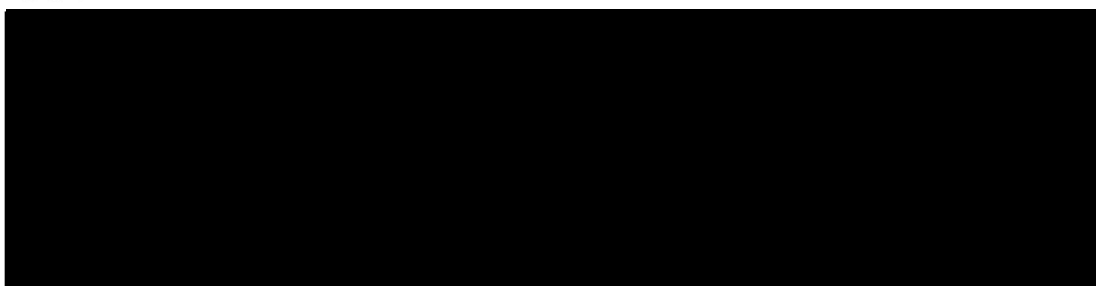
		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>	Note					
Donations	3	31,873	-		31,873	39,202
Legacies		2,269	-		2,269	3,723
Grants			-		-	1,130
Activities for Generating Funds		446			446	92
Bank & Deposit interest		169			169	29
		<u>34,757</u>	<u>-</u>	<u>-</u>	<u>34,757</u>	<u>44,176</u>
Hire of halls		8,709			8,709	4,983
Other Receipts		340	1,159		1,499	978
<u>Total Receipts</u>		<u>43,806</u>	<u>1,159</u>	<u>-</u>	<u>44,965</u>	<u>50,137</u>
<u>Payments</u>	4					
Costs of generating funds		-			-	-
Charitable activities		41,009	1,599		42,608	50,934
Governance costs						
		<u>41,009</u>	<u>1,599</u>	<u>-</u>	<u>42,608</u>	<u>50,934</u>
<u>Total Payments</u>		<u>41,009</u>	<u>1,599</u>	<u>-</u>	<u>42,608</u>	<u>50,934</u>
Excess of Receipts and Payments for the year before transfers		2,797	(440)		2,357	(797)
Transfers		0	0		-	-
Excess of Receipts and Payments for the year after transfers		<u>2,797</u>	<u>(440)</u>		<u>2,357</u>	<u>(797)</u>

Kingswells Church of Scotland
Statement of Balances
At 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>					
Bank & Deposit balances brought forward	26,759	4,004	-	30,763	31,560
<u>Movement in year</u>					
Excess of Receipts over Payments for the year	2,797	(440)	-	2,357	(797)
<u>Bank & deposit balances</u>	_____	_____	_____	_____	_____
carried forward	<u>29,556</u>	<u>3,564</u>	<u>-</u>	<u>33,120</u>	<u>30,763</u>

The accounts were approved by the Kirk Session and Financial Board on 7th March 2023

For and on behalf of the Kirk Session and Financial Board



Kingswells Church of Scotland
Notes to the Accounts

1 Trustee Remuneration and Related Transactions

During the year, no remuneration was paid to any trustee or any person connected to a trustee. The ministers received reimbursement or benefit of the following expenses of £247 in total - travel expenses £247.

2 Movements in Funds

	At 1 January 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
Designated Fabric Fund	6,989	2,285	8,284	-	990
Church Guild	536	277	465	-	348
General Fund	19,234	41,244	32,260	-	28,218
	<u>26,759</u>	<u>43,806</u>	<u>41,009</u>	<u>-</u>	<u>29,556</u>
Restricted funds					
Outreach Fund	<u>4,004</u>	<u>1,159</u>	<u>1,599</u>	-	<u>3,564</u>
Total funds	<u>30,763</u>	<u>44,965</u>	<u>42,608</u>	<u>-</u>	<u>33,120</u>

Purposes of Designated Funds

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

Purposes of Restricted Funds

Outreach Fund: This is a fund to help finance "Aids to Worship" and "Outreach" projects with particular emphasis on the local community.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	3,439	-		3,439	3,981
Gift Aid Donations	20,361	-		20,361	27,011
Tax Recovered on Gift Aid Donations	5,920	-		5,920	7,184
Ordinary Offerings (Open Plate)	2,013			2,013	1,026
Other Offerings, Donations etc.	<u>140</u>	<u>-</u>	<u>-</u>	<u>140</u>	<u>-</u>
	<u>31,873</u>	<u>-</u>	<u>-</u>	<u>31,873</u>	<u>39,202</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees					
Offering envelopes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities					
Ministries & Mission allocation	11,659			11,659	23,713
Presbytery dues	725			725	460
Minster's expenses	247			247	1,555
Pulpit supply	1,800			1,800	455
Fabric Improvements	8,284			8,284	-
Fabric repairs & maintenance	2,582			2,582	9,195
Council Tax	(270)			(270)	2,594
Heat and light	2,465			2,465	1,976
Insurance	1,677			1,677	1,599
Other building costs	3,124			3,124	1,962
Church office expenses	650			650	801
Computing Equipment	725			725	1,013
Organ & music	2,145			2,145	715
Printing, stationery and postage	1,092			1,092	1,732
Sale of manse	3,031			3,031	-
Other expenses	<u>1,073</u>	<u>1,599</u>	<u>-</u>	<u>2,672</u>	<u>3,164</u>
	<u>41,009</u>	<u>1,599</u>	<u>-</u>	<u>42,608</u>	<u>50,934</u>
Governance costs					
Independent examiner's fees			-		-
Other payments					
Purchase of assets					
Purchase of investments	<u>41,009</u>	<u>1,599</u>	<u>-</u>	<u>42,608</u>	<u>50,934</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's 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 £28,700 and the maximum stipend (in the fifth and subsequent years of service) £35,269. We had no full time minister throughout 2022.

	2022	2021
	£	£
6. Collections for Third Parties		
Poppy Scotland	<u>100</u>	<u>118</u>

APPENDIX

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

	2022	2021
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held 31 December at cost	<u>17,472</u>	<u>17,472</u>
Market Value of Balances at 31 December	<u>26,906</u>	<u>29,004</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>32,242</u>	<u>32,565</u>

KINGSWELLS CHURCH OF SCOTLAND

ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2022

GENERAL FUND BUDGET TO JUNE 30 2023

		Budget 2023 £	Actual 2022 £
INCOME			
(a) Offerings			
WFO Scheme (non Gift Aid)	1,000	3,439	
Gift Aid Donations	6,075	20,361	
Tax on Gift Aid Donations	1,775	5,920	
Ordinary Offerings (Open Plate)	1,095	2,013	
Other Offerings, Donations	<u>000</u>	<u>140</u>	
		9,945	31,873
(b) Other Ordinary General Income			
Legacy	0	0	
Regular Fund Raising Events	200	446	
Income from Investments & Deposits	125	153	
Contributions for use of Church Premises	3,500	8,709	
Miscellaneous (Weddings, Funerals etc)	<u>0</u>	<u>63</u>	
		<u>3,825</u>	<u>9,371</u>
Total Ordinary General Income		<u>13,770</u>	<u>41,244</u>
EXPENDITURE			
Ministries and Mission			
Ministries and Mission Allocation	6,425	11,815	
Less: Endowment Income	0	-156	
Presbytery Dues	<u>340</u>	<u>725</u>	
		6,765	12,384
Local Staffing Costs			
Minister's Expenses	200	247	
Pulpit Supply	<u>1,200</u>	<u>1,800</u>	
		1,400	2,047
Building Costs			
Fabric Repairs & Maintenance	1,600	2,582	
Heating & Lighting	1,650	2,465	
Insurance	900	1,676	
Manse Council Tax	<u>0</u>	<u>-270</u>	
		4,150	6,453
Other Local Costs			
Organist's	1,320	2,145	
Cleaning & Materials	1,600	3,124	
Printing, Stationery - magazine, copier, cards	2,500	1,742	
Computing Expenses	350	725	
Congregational Organisations/ Worship/Education	100	152	
Other Expenses	<u>400</u>	<u>3,486</u>	
		<u>6,270</u>	<u>11,374</u>
TOTAL ORDINARY GENERAL EXPENDITURE		<u>18,585</u>	<u>32,258</u>
GENERAL FUND SURPLUS(DEFICIT) FOR THE YEAR		<u>(4,815)</u>	<u>8,986</u>