

Stevenston High Kirk
Church of Scotland

Trustees' Report and Financial Statements

For the year ended 31 December 2023

Congregation No: 120680

Charity No: SC 009848

Stevenston High Kirk Church of Scotland

Trustees' Report and Financial Statements
For the year ended 31 December 2023

Contents

	Page
Trustees' Report	1 - 3
Financial Statements	
Independent Examiners' Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 13

Stevenston High Kirk Church of Scotland

Trustees' Annual Report

For the year ended 31 December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023. 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 (FRS102) (effective 1 January 2019).

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 in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Stevenston High Kirk (Church of Scotland) has a vision statement which reads: "To glorify, enjoy and serve God: ministering hope and the love of Christ to the world". Our church seeks to be a God-honouring, Christ-centered, Spirit-filled, Gospel driven and mission focused church; a church that displays the 5 marks of mission - to TELL, TEACH, TEND, TRANSFORM and TREASURE.

In addition to our Sunday morning services, we offer times for focussed prayer on Wednesday mornings and Friday nights. After the Morning Service we serve refreshments as a way of offering our congregation and visitors an opportunity to enjoy fellowship together.

Associated groups within our church include Creche, Sunday Club, Guild, Girls Brigade, Rainbow Club (Parent & toddlers), Youth Club, Prayer Fellowship, Revival Fellowship, Discipleship Group and House groups.

Over recent years we have been radically updating our roll, and at the year-end our church roll showed that we now have 175 members. There have been 4 new communicants by Profession of Faith, and 2 by Certificate of Transference. We have 26 children aged 17 or under and 2 young people 18 years or over who are not on the roll. During 2023 our Minister conducted 1 wedding, 4 baptisms, and 29 funerals.

Achievements and Performance

The original Presbytery Plan was to close Stevenston High Kirk by December 31st 2023. After a successful appeal a delay was permitted till the end of June 2024. It has been remarkable to see new life, new families and new faces attending this past year.

Throughout 2023 we began a series on the book of Exodus, "From Bondage To Blessing". After the summer we returned to the Gospel of Matthew, where we considered the "Miracles and Parables of the Kingdom". During Easter we hosted our Passion Week events with [REDACTED] (Chryston), and various local speakers. Our Minister and his sister [REDACTED] led the praise on these lunchtime gatherings.

With the church's imminent closure, we hosted a number of Praise Nights in May & October (with Ruth Campbell, Sam Gordon and the Hope Choir) to give thanks to God for the life, ministry and witness of Stevenston High Kirk over its history. We were also delighted to have [REDACTED] and guests from Romania who came to share at our Friday Fellowship night. Throughout the year, the church continued its online engagement through our website, Youtube, Facebook, Faithlife tv and Apple Podcasts. In this way we continue to provide regular worship services online for all ages. Each day we provide an online quiet time where members and visitors can "Praise, Ponder and Pray" (sing hymns, follow Bible readings, prayers and much more). The Church Website provides excellent resources on our local and national church, our church history, membership, life events (baptisms, thanksgivings, weddings and funerals), along with music, prayer and ministry resources.

We continued to run our joint Youth Club which met in the High Kirk & Livingstone Halls. We have small numbers attending, but give thanks for the team of people who help to run the games and activities.

Once again the Churches in Stevenston supported the local Remembrance Service at the War Memorial. As well as our regular worship services during Advent, we had a very special Christmas Praise Night in the Church Hall with [REDACTED] and friends from Inverclyde. They came and led us in praise, prayer, sharing testimony and Christmas carols. The year ended in the Manse for our Hogmanay Fellowship Night which included a time of praise, quizzes, challenges and a lot of good food.

School Chaplaincy

Our Minister is the Chaplain to Hayocks Primary School in the North of our Parish. The school regularly visits the church throughout the year. The Minister also conducts a number of assemblies at the school. This year our Minister was so encouraged when he was invited to share in a number of school events hosted throughout the year. The school attended the High Kirk for a final Christmas School Assembly, which was very emotional for all in attendance.

Stevenston High Kirk Church of Scotland

Trustees' Annual Report

For the year ended 31 December 2023

Community Outreach & Development

We have been working closely with our neighbouring parishes (Ardeer & Livingstone), and share a joint monthly Youth Club. This summer we had a very successful Fun Day in our church grounds, which normally attracts between 200-250 people. The day included face painting, bouncy castles, potted sports, BBQ & refreshments etc. At the beginning of December 2023, our Minister, [REDACTED] were invited to switch on Stevenston's Christmas lights display. Although bitterly cold, it was wonderful to see so many come out and support our local community.

International Links

We continue to support our prayer & mission partners Rainedge International - Kenya, India Village Ministries [REDACTED] and Word for Today Ministries - [REDACTED]. Throughout the year we continued in prayer for situations, charities, Christian organisations and our own church partners throughout the world.

Political, Environmental and Community Development Interests

We encourage the congregation to be politically aware. The High Kirk halls are used for holding community meetings with North Ayrshire Council, as well as being a designated Polling Station. Some of our members are actively involved in local politics. Members of our church are involved in a scheme for tidying the woodland and beach areas in North Ayrshire. Our Girls Brigade company also take great interest in environmental issues through their badge work. Other members are involved in local community development projects - CLASPS, Age Concern, Disability Scotland and other agencies. In regards to tackling economic inequality, we respond appropriately when issues arise.

Food poverty

Every Christmas we collect Christmas gifts to give to the local Social Services for distribution to poorer families in the community. We work closely with the local foodbank and social work departments, and run a crisis bag project where we give out bags of food to people who are struggling. We are in close links with all the local departments and charities involved in alleviating food poverty.

Health / addiction issues

Some of our members are involved in ministries to people struggling with various drug and alcohol addictions.

Financial Review

The main source of our income in the church is the weekly freewill offerings. All other income on the whole has remained stable and consistent. There are approximately 47 people who give by Gift Aid to the general fund and 11 to the fabric fund. We also do various events for outside charities as seen on note 17. During our November meeting, the Kirk Session unanimously approved the transfer of the £50,000 bequest from the late Adam McLellan to the General Fund, in alignment with the expressed wishes of the McLellan family. This decision re-affirms our commitment to supporting the ongoing Ministry & Mission of the High Kirk.

Stewardship

Our church demonstrates steadfast commitment to good stewardship by maintaining regular contributions that support the ministry, mission endeavors, and upkeep of Stevenston High kirk.

Risk Management

The landscape of our congregation has evolved, welcoming a growing number of younger families who have embraced membership within our church community. Despite the positive shift, the impending closure of our church has led to a decline in financial support. We recognise the imminent challenge posed by our predominantly aging population, the primary source of our funds, which could significantly diminish at any moment.

The trustees have risk assessments in place for fire, health & safety, food hygiene and child protection, and have formulated relevant policies for these. Our extensive grounds and aged buildings demand consistent and costly maintenance, posing both financial and temporal challenges. Nonetheless, we remain steadfast in our belief that God will present us with opportunities for mission in our community, and will equip us to respond to every need.

Reserves Policy

Stevenston High Kirk (Church of Scotland) does not hold any written reserves policy. The trustees, however, do accept the responsibility for ensuring that all funds are in place for all anticipated church activities and general upkeep. All planned projects etc. are budgeted and agreed in advance to ensure that all appropriate funds are available.

Our Fabric Fund is wholly restricted. It cannot be used for any other purpose. At the year end this account had a balance of £19,365. Included in this figure £11,723 is ring fenced for church refurbishment. The rest of the balance is to fund all necessary repairs, maintenance and refurbishment to all church buildings.

Our Mission and Outreach Fund is wholly restricted. It cannot be used for any other purpose. At the year end this account had a balance of £745. This balance is to fund all mission and outreach projects undertaken by our church.

The General Fund, which is regarded as unrestricted funds, has a year-end balance of £59,454

Trustees' Annual Report

For the year ended 31 December 2023

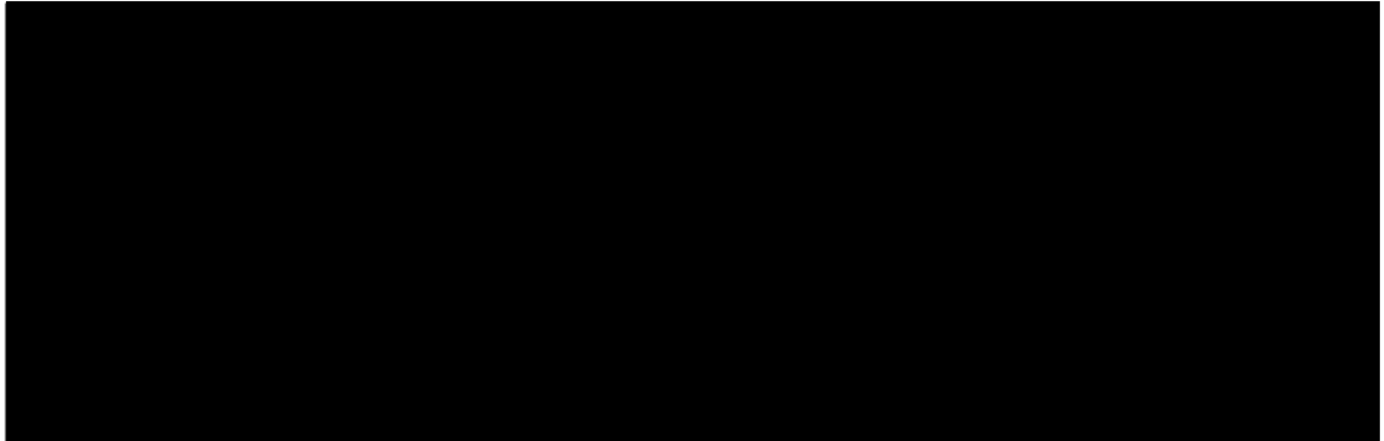
Structure, Governance and Management

The congregation is a registered charity, number SC009848 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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 which meets six times a year is responsible for spiritual affairs within the church.

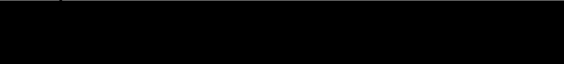
Reference and Administrative Information

Trustees



Charity No: SC009848

Independent Examiner



Bankers

Bank of Scotland, 57 Dockhead Street, Saltcoats, KA21 5EH

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law in Scotland requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable or prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure the financial statements comply with the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 14th February 2024 and signed on their behalf by:



Stevenston High Kirk Church of Scotland

Independent Examiner's Report to the Trustees of Stevenston High Kirk Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 5 to 13.

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) (a) to (c) 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



12 March 2024

Stevenston High Kirk Church of Scotland

Statement of Financial Activities
For the year ended 31 December 2023

Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Income and endowments from:																
1	56,280	1,976	-	-	58,256	72,418	58,107	-	130,525							
2	150	-	-	-	150	290	-	-	290							
3	2,432	-	-	-	2,432	1,638	-	-	1,638							
4	-	-	-	-	-	-	-	-	-							
5	-	2,139	-	-	2,139	-	2,200	-	-							
	58,862	4,115	-	-	62,977	74,346	60,307	-	134,653							
6																
Expenditure on:																
Raising funds	133	-	-	-	133	219	-	-	219							
Charitable activities	88,930	9,832	-	-	98,763	79,246	4,665	-	83,911							
Congregational accounts	-	2,911	-	-	2,911	-	2,067	-	2,067							
	89,064	12,743	-	-	101,807	79,465	6,732	-	86,197							
Net income/expenditure before gains and losses on investments	(30,202)	(8,628)	-	-	(38,830)	(5,119)	53,575	-	48,456							
Gain/(Loss) on revaluation or disposal of investment	-	-	-	-	-	-	-	-	-							
Net income/expenditure before transfers	(30,202)	(8,628)	-	-	(38,830)	(5,119)	53,575	-	48,456							
Transfers between funds	55,067	(55,067)	-	-	-	-	-	-	-							
Net movement in funds	24,865	(63,695)	-	-	(38,830)	(5,119)	53,575	-	48,456							
Reconciliation of funds:																
Total funds brought forward	34,589	84,318	-	-	118,907	39,708	30,743	-	70,451							
Total funds carried forward	59,454	20,623	-	-	80,077	34,589	84,318	-	118,907							

Stevenston High Kirk Church of Scotland

Balance Sheet

As At 31 December 2023

		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds	2023	2022
	Note	2023	2023	2023	2023	2022
		£	£	£	£	£
Fixed Assets						
Tangible Fixed assets	9	-	-	-	-	-
Investments	10	-	-	-	-	-
		-	-	-	-	-
Current Assets						
Debtors	11	-	-	-	-	-
Church of Scotland Investors Trust		-	-	-	-	-
Bank and cash		59,454	20,623	-	80,077	118,907
Church Organisations		-	-	-	-	-
		59,454	20,623	-	80,077	118,907
Creditors						
Falling due within one year	12	-	-	-	-	-
		-	-	-	-	-
Net Current Assets		59,454	20,623	-	80,077	118,907
Net Assets		59,454	20,623	-	80,077	118,907
The funds of the charity:						
Unrestricted Income Funds	15					
General funds		59,454	-	-	59,454	34,589
Designated capital fund		-	-	-	-	-
		59,454	-	-	59,454	34,589
Restricted Income Funds	15	-	20,623	-	20,623	84,318
Endowment Funds	15	-	-	-	-	-
Total Charity Funds		59,454	20,623	-	80,077	118,907

The accounts were approved by the Kirk Session on 14th February 2024
and signed for and on behalf of the Kirk Session by:

Stevenston High Kirk Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2023

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use, which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised. On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Expenditure on furnishings and equipment is included in repairs as incurred, and not capitalised

Taxation

Stevenston High Kirk Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

Notes forming part of the financial statements
For the year ended 31 December 2023

Other Income Details
Manse Electric refund
Charities Donations

Stevenston High Kirk Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £
6 Analysis of Expenditure								
Raising Funds								
Investment Manager's Fees	-	-	-	-	-	-	-	-
Offering Envelopes	133	-	-	133	219	-	-	219
	<u>133</u>	<u>-</u>	<u>-</u>	<u>133</u>	<u>219</u>	<u>-</u>	<u>-</u>	<u>219</u>
Charitable Activities								
Ministries and Mission Allocation	43,830	-	-	43,830	47,560	-	-	47,560
Presbytery Dues	1,142	-	-	1,142	465	-	-	465
Voluntary Additional Stipend	-	-	-	-	-	-	-	-
Minister's Expenses	960	-	-	960	960	-	-	960
Ministerial Assistance	-	-	-	-	-	-	-	-
Pulpit Supply	1,439	-	-	1,439	740	-	-	740
Other salary costs	7,389	-	-	7,389	6,813	-	-	6,813
Fabric Repairs & Maintenance	-	9,732	-	9,732	-	4,568	-	4,568
Council Tax	3,070	-	-	3,070	2,960	-	-	2,960
Church Insurance	5,414	100	-	5,515	4,888	97	-	4,985
Heating & Lighting	8,364	-	-	8,364	6,505	-	-	6,505
Other Buildings Costs	869	-	-	869	1,331	-	-	1,331
Online Resources	998	-	-	998	661	-	-	661
Church Office Expenses	295	-	-	295	248	-	-	248
Bank Charges	361	-	-	361	384	-	-	384
Other expenses **	8,166	-	-	8,166	2,150	-	-	2,150
Charities	6,633	-	-	6,633	3,581	-	-	3,581
	<u>88,930</u>	<u>9,832</u>	<u>-</u>	<u>98,763</u>	<u>79,246</u>	<u>4,665</u>	<u>-</u>	<u>83,911</u>
(Gain)/Loss on Investments	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other - congregation accounts								
Mission & Outreach	-	1,352	-	1,352	-	781	-	781
Rainbow (Parent and toddler)	-	101	-	101	-	91	-	91
Lunch Club	-	-	-	-	-	-	-	-
Guild	-	1,458	-	1,458	-	1,195	-	1,195
	<u>-</u>	<u>2,911</u>	<u>-</u>	<u>2,911</u>	<u>-</u>	<u>2,067</u>	<u>-</u>	<u>2,067</u>
Total Expenditure	<u>89,064</u>	<u>12,743</u>	<u>-</u>	<u>101,807</u>	<u>79,465</u>	<u>6,732</u>	<u>-</u>	<u>86,197</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Other Expenses **

Pest Control	494
Refuse Uplift	254
PPE/Cleaning supplies	164
Manse Broadband	1,101
Bibles/cards/comm cups	200
British Legion Wreath	33
Accountant fee	360
Fire Ext check	139
Alpha Books	162
Donation to Girls Brigade	450
Praise Nights in Hall	800
Man with Van (Mission will refund)	120
Bouncy Castle (Mission will refund)	140
Building Works (Fabric will refund)	3,750
	8,166

Stevenson High Kirk Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2023

	2023 £	2022 £
7 Staff costs and numbers		
Salaries and wages	7,375	6,786
Social security costs	14	26
Pension costs	-	-
	<u>7,389</u>	<u>6,812</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2023	2022
Ministerial support	-	-
Administration	-	-
Music staff	1	1
Cleaners	<u>4</u>	<u>4</u>
	<u>5</u>	<u>5</u>

No employee had employee benefits in excess of £60,000 (2022: nil).

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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

8 Trustee Remuneration and Related Party Transactions

██████████ was reimbursed for any travel and other expenses totalling £960 (2022: £960). BT broadband of £1,101 (2022: £870) and had the manse council tax of £3,070 paid (2022: £2,960). There was no additional voluntary stipend in 2023 (2022: Nil) making total expenses of £5,131 (2022: £4,790).

During the year a total of approximately £10,000 was donated to the congregation by the trustees (Kirk Session).

9 Tangible Fixed Assets

	Buildings £	Office Equipment £	Total £
Cost or Valuation			
At 1 January 2023	-	-	-
Revaluation	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
Accumulated Depreciation			
At 1 January 2023	-	-	-
Charge for year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>

Stevenston High Kirk Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2023

10 Investments

	2023 £	2022 £
Market value at 31 December 2022	-	-
Additions	-	-
Disposals	-	-
Unrealised gain / (loss) on investments	-	-
Market value at 31 December 2023	-	-
Investments at cost	-	-

11 Debtors

	2023 £	2022 £
Gift Aid Tax Refund Due	-	-
Gift Aid is accounted for when received.	-	-

12 Creditors

	2023 £	2022 £
Accruals	-	-
Independent Examiner's fees are accounted for when paid.	-	-

13 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	59,454	-	20,623	-	80,077
Current Liabilities	-	-	-	-	-
Net assets at 31 December 2023	59,454	-	20,623	-	80,077

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Stevenston High Kirk Church of Scotland

Notes forming part of the financial statements **For the year ended 31 December 2023**

15 Movements in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
Endowment funds					
	-	-	-	-	-
Restricted funds					
Fabric Fund	80,972	1,976	(9,833)	(53,750)	19,365
Mission & Outreach Fund	1,641	716	(1,351)	(260)	746
Rainbow Club Fund	130	55	(101)	(84)	-
Lunch Club	973	-	-	(973)	-
The Guild	602	1,368	(1,458)	-	512
	<u>84,318</u>	<u>4,115</u>	<u>(12,743)</u>	<u>(55,067)</u>	<u>20,623</u>
Unrestricted funds					
General Fund	34,589	58,862	(89,064)	55,067	59,454
	<u>34,589</u>	<u>58,862</u>	<u>(89,064)</u>	<u>55,067</u>	<u>59,454</u>
Total funds	<u>118,907</u>	<u>62,977</u>	<u>(101,807)</u>	<u>-</u>	<u>80,077</u>
	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2022 £
Endowment funds					
	-	-	-	-	-
Restricted funds					
Fabric Fund	27,530	58,107	(4,665)	-	80,972
Mission & Outreach Fund	1,457	965	(781)	-	1,641
Rainbow Club Fund	130	91	(91)	-	130
Lunch Club	973	-	-	-	973
The Guild	653	1,144	(1,195)	-	602
	<u>30,743</u>	<u>60,307</u>	<u>(6,732)</u>	<u>-</u>	<u>84,318</u>
Unrestricted funds					
General Fund	39,708	74,346	(79,465)	-	34,589
	<u>39,708</u>	<u>74,346</u>	<u>(79,465)</u>	<u>-</u>	<u>34,589</u>
Total funds	<u>70,451</u>	<u>134,653</u>	<u>(86,197)</u>	<u>-</u>	<u>118,907</u>

Stevenston High Kirk Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2023

16 Purposes of Funds

Purposes of Restricted Funds

- Fabric Fund: Members of the congregation donate funds for the purpose of maintaining all church property for current and future needs.
- Mission and Outreach Fund: This is a separate fund solely used for the purpose of providing outreach and mission activities to our community and parish, financed by personal donations.
- Rainbow Club: This is our Parent and Toddlers group and all funds accumulated have come from collections and expenditure is all associated with relevant materials and activities.
- Lunch Club: Money in this fund has all come from donations and used solely for the purpose of buying necessary items required for this purpose.
- The Guild: Funds are raised by members and used for Guild activities and donations to worthwhile

Purposes of Designated Funds

- General Fund: The accumulation of all offerings by the congregation, for general purposes.
- CD Fund/: This fund is solely financed by donations and used for outreach purposes for anyone unable to attend worship.

17 Collections for Third Parties

	2023	2022
	£	£
Sammys' School	6,233	1,882
Tear Fund		331
Mary's Meals		688
Ukraine Appeal		580
India Village Ministries	200	100
SU Scotland	200	
	<u>6,633</u>	<u>3,581</u>