

Girvan South Parish Church of Scotland

Receipts and Payment of Accounts

2022

Congregation no: 100569

Charity no: SC010381

Reference and Administration Information

Charity Name: Girvan South Parish, Church of Scotland

Charity Registration Number: SC010381

Congregation Reference Number: 100569

Contact Address: The Treasurer, [REDACTED]

Trustees

Interim Moderator [REDACTED] (commenced 3/5/22)

[REDACTED]

[REDACTED]

Principal Office Bearers

[REDACTED]

Independent Examiner

[REDACTED]

Bankers

The Bank of Scotland, 17 Dalrymple St, Girvan KA 26 9 EU

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 model 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 members of the church who are considered to have the appropriate gifts and skills. The minister is a member of the Session, is elected by the congregations and inducted by Presbytery. The Congregational Board is appointed from the congregation, members being invited to nominate individuals believed to have the skills and commitment to contribute to the management of the church. Board members are appointed at the Annual Stated Meeting and serve for a period of three years after which they must seek re-election at the next Annual Stated Meeting.

Organisational Structure

The Congregational Board meets nine times a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee when appropriate. The Kirk Session which meets nine times a year is responsible for the spiritual affairs within the church and for the well-being of the broader parish in which the church is situated.

Objectives and Activities

The Church of Scotland is a Christian, Reformed Church where each individual church forms part of a wider presbytery organisation. It exists to worship God and to work for the advancement of His kingdom locally, nationally and internationally. In order to achieve this, Girvan South Parish co-operates with other churches, both locally, nationally and internationally. As Girvan South Parish is part of a national church, we exercise a duty to serve and support not only our members, but the community in which we are situated.

Activities

1. Worship is held every Sunday morning at 9.45, and it has been nice to get back to normal due to the removal of covid restrictions. Covid has however had an effect on attendance, which is down compared to pre-covid numbers. We have returned to face to face meetings however, we have continued with joint Board and Session meetings. Rev. Ogston stood down as Interim Moderator during the year although he has continued organising and taking services, he has been replaced by Rev. Theo Corney as Interim Moderator. Funeral Services have returned to pre-covid style services in the church with a number of large attendances.
The goods contributed at the Harvest service were once again donated to the local food bank, also gifts were collected in early December and were distributed by local charities.
2. The Sunday School has not restarted as both Sunday school teachers retired during the covid pandemic.
3. The Guild has continued to meet fortnightly with afternoon rather than evening meetings.
4. The church indoor bowling club has failed to start again after the pandemic and is now in the process of closing early in 2023.
5. Once again The Fellowship and Fundraising committee could not hold some annual events but managed to hold a Spring Craft Fair and Christmas wreaths were again made to order for sale in December.
6. The Wednesday social club ran again with about 15 to 20 members attending weekly..
7. Our "New" Hall is currently out of use due to a failure of the boiler. Due to the uncertainty of the future of the Church buildings we have not had it replaced. Currently we have Club Diamonds, TKS, Girvan Camera Club, Chest Heart and Stroke Club and the Patchwork group all using the "Old" hall on a weekly basis. Other users during the year have been Country Dancing, The Boys Brigade, Girvan Arts Festival, South Ayrshire Council and the Whithorn Steering Group.
The halls have disable access and toilets, with toilet facilities including two showers for the use of visiting groups. It is hoped that once the pandemic is over visiting groups will return.

Achievements and Performance

We are still involved in union negotiations (via Presbytery) with 3 other Churches in the local area. A plan of Church unions was submitted by Ayr Presbytery to the Church of Scotland in Edinburgh for consideration but was rejected on the grounds of not going far enough. In this plan Girvan South was to close and unite with the congregation of Girvan North. At Year end a new plan was ready to be submitted by Presbytery to Edinburgh which involves the same plan regarding Girvan South. The Session feel that not enough weight was given to the relative access to both Girvan North and Girvan South Churches and plan an appeal to Edinburgh once this Presbytery plan has been approved (We have been told that appeals can only be made at this point).

It should be noted that during 2022 Ayr Presbytery ceased to exist, and became part of the Presbytery of South West Scotland, however, what was Ayr Presbytery were allowed to continue as an entity with regard to the afore mentioned plan of Church unions.

Statement of Trustees' responsibilities

The members of the Kirk Session/Congregational Board must prepare financial statements that give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members are responsible for keeping proper accounting records that must be produced on request. These must reflect the financial position of the church. 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 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 irregularities.

Approved by the Trustees and signed on their behalf.

SIGNATURE

DATE.....6/2/2023.....

FINANCIAL REPORT 2022

At least we were able to open in 2022 following restrictions in 2020 and 2021 although there were difficult times again to overcome due to Presbytery changes etc. the date of the union, of the 4 churches concerned, was altered on more than one occasion for various reasons. The next anticipated announcement is due by end of March 2023.

This uncertainty has resulted in loss of income from hall lets with groups going elsewhere for a more secure rental. It also meant a loss of income from our fundraising events which were limited as we never knew when to date them for. It reflected in loss of attendance at services and loss of fellowship at events through lack of information to members and friends.

On a positive note I must thank everyone who HAS attended in 2022 and continued to donate in various ways with – Standing Orders and Faster Payments from the bank, with WFO envelopes (which can be presented in bulk if unable to attend each week) and in the Plate donations.

The tax refund on Gift Aid donations was £2728.49 which was only £3.37 less than last year and the tax on small donations (GASD) was £1722.12 which was an increase of £930.94 from last year so thanks to all for their contributions. Thanks also to our Gift Aid convenor for his continued work.

The Church organ was tuned and maintained twice again during the year.

4 boilers were serviced. One boiler in the new hall was condemned and was disconnected from supplies. Annual safety checks were carried out on all Fire equipment and appliances etc and, from our Fabric Fund, various slate and roof repairs were carried out.

Trees, shrubs, bushes etc. were cut down in the Manse gardens – back and front. Thanks to Barr and Dailly for their support with Manse expenses.

We also purchased a new projector and laptop to assist with our weekly and other services. Our Zoom licence fee was also renewed.

Major fabric repairs have been held up due to forthcoming “union of churches” and expected closure of Girvan South Parish.

Pulpit cover continues each week and thanks go to the team for this. Thanks also to [REDACTED] who continue to share the cost of this service.

Our Sunday School remained closed in 2022.

The Carpet Bowling is in the process of closing and did not meet in 2022. Their financial balance will be transferred to the General Fund when the Banks re-open in 2023.

Our Church Officer continues to offer his services free of charge as do our Session Clerk, Clerk to the Board, Treasurer and Printer of Posters etc. We thank them all for this generous donation.

The opening balance in our Treasurer's account on 1/1/22 was £51587.59. Our income from all sources paid through the bank in 2022 was £31890.24 making a balance of £83477.83 LESS all expenses paid through the bank in 2022 of £28083.12 giving an actual closing bank balance at 31st December, 2022 of £55394.71. As there are no restricted balances this year included in this figure this is therefore our General Fund Balance (£55394.71). Profit this year of £3807.12.

Our Fabric fund account was, however, reduced by £1761.00 being the cost of slate and roofing repairs making the Fabric Fund bank balance at 31st December 2022 = £67793.72.

The Trustees consider it prudent to hold reserves, including designated funds, to cover nine months of normal expenditure. In addition, the Trustees seek to hold additional funds of £5000 (or more if finances permit) for unexpected fabric expenditure. To this end the Trustees are committed, subject to finances permitting, to setting aside £500.00 each year over the next ten years (commenced 2008). This amount may be variable as finances permit. We have reached our stated target and will continue as before while funds are available.

2007 Nil Funds	2008 £600.00 funds	2009 £1250.00 funds
2010 £1850.77 funds	2011 £2452.40 funds	2012 £3056.98 funds
2013 £3656.98 funds	2014 £4256.98 funds	2015 £4856.98 funds
2016 £5656.98 funds	2017 £6056.98 funds	2018 £6656.98 funds
2019 £7256.98 funds	2020 £7856.98 funds	2021 £8456.98 funds
2022 £9056.98 funds		

No Sundown services were held this year.

The Wednesday Club donated £200 in February to the general fund.

The Carpet Bowling donated their cash in hand of £291.38 to the general fund.

There were no legacies during 2022.

We have a savings account held for unforeseen and unplanned for expenses or for the refurbishment of the fabric of our premises. (Fabric Fund) The balance of this account at 31st December, 2022 is £67793.72

The balance in our Reserves account at 31st December 2022 is £9056.98 as explained above.

Church organisations hold designated funds of £2087.61 at end of December, 2022.

Signed :

[Redacted Signature]

Treasurer

[Redacted Signature]

Date

6-2.23

South Parish Girvan Church of Scotland
SC010381

Report of the 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 and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts under this section and to state whether particular matters have come to my attention.

Bases of independent examiner's statement.

An examination includes a review of the accounting records kept by South Parish Church and a comparison of the accounts presented. It also includes consideration of any unusual items or disclosures and seeking explanations concerning 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

In the course of my examination of the account for the year ended 31 Dec, 2022, no matter has come to my attention

- 1 which gives me 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 Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006

the accounts do not accord with those records

the statement of account do not comply with any of the requirements or Regulation 9 of the Charities Accounts (Scotland) Regulations 2006

- 2 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

NAME

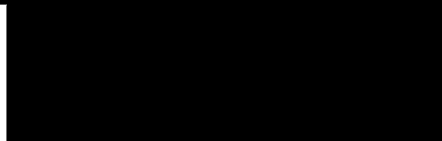


DESIGNATION ACCOUNTANT

ADDRESS



SIGNATURE:



DATE: 7-2-23

RECEIPTS and PAYMENTS ACCOUNT

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Year ended 31st December 2022

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Designated Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
RECEIPTS							
Donations	1	23838.39	0.00	1664.76	0.00	<u>25503.15</u>	27113.42
Legacies	2	0.00	0.00	0.00	0.00	<u>0.00</u>	250.00
Fundraising Events	3	1047.91	0.00	0.00	0.00	<u>1047.91</u>	1047.47
Bank & Deposit Interest	4	0.00	0.00	0.23	0.00	<u>0.23</u>	2.48
Investment Income	5	0.00	0.00	0.00	0.00	<u>0.00</u>	0.00
		<u>24886.30</u>	<u>0.00</u>	<u>1664.99</u>	<u>0.00</u>	<u>26551.29</u>	<u>28413.37</u>
Rental of Premises	6	5263.00	0.00	0.00	0.00	5263.00	2110.00
Sale of Assets	7	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Investments	8	0.00	0.00	0.00	0.00	0.00	0.00
Grants	9	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from General Trustees	10	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		<u>30149.30</u>	<u>0.00</u>	<u>1664.99</u>	<u>0.00</u>	<u>31814.29</u>	<u>30523.37</u>
PAYMENTS							
Costs of Generating Funds	11	142.19	0.00	1365.20	0.00	1507.39	876.67
Charitable Activities	12	25599.99	1760.00	0.00	0.00	27359.99	25350.07
Governance Costs	13	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments	14	600.00	0.00	0.00	0.00	600.00	600.00
TOTAL PAYMENTS		<u>26342.18</u>	<u>1760.00</u>	<u>1365.20</u>	<u>0.00</u>	<u>29467.38</u>	<u>26826.74</u>
Rounding							
Excess of Receipts over Payments for the Year		<u>3807.12</u>	<u>-1760.00</u>	<u>299.79</u>	<u>0.00</u>	<u>2346.91</u>	<u>3696.63</u>

GIRVAN SOUTH PARISH CHURCH OF SCOTLAND
STATEMENT OF BALANCES
At 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Bank & Cash Balances						
Balances Brought forward Dec. 2021						
General Fund (Treasurers Account)	51587.59	0.00	2387.82	0.00	53975.41	48876.02
Reserves a/c	0.00	0.00	8456.98	0.00	8456.98	77818.46
Fabric Fund (Current Account)	0.00	69553.72	0.00	0.00	69553.72	1595.00
	<u>51587.59</u>	<u>69553.72</u>	<u>10844.80</u>	<u>0.00</u>	<u>131986.11</u>	<u>128289.48</u>
Movement in Year:-						
Excess Receipts over Payments for the year	3807.12	-1760	299.79	0.00	2346.91	3696.63
Third Party collection held at prior year and paid over in year	detail only 0.00	0.00	0.00	0.00	0.00	0.00
Third Party collection held at year end	detail only 0.00	0.00	0.00	0.00	0.00	0.00
Total Funds	<u>55394.71</u>	<u>67793.72</u>	<u>11144.59</u>	<u>0.00</u>	<u>134333.02</u>	<u>131986.11</u>
Investments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Liabilities						
Amount Collected on behalf of third party.	0.00	0.00	0.00	0.00	0.00	0.00
Unbilled heat and light.	0.00	0.00	0.00	0.00	0.00	0.00
	<u>55394.71</u>	<u>67793.72</u>	<u>11144.59</u>	<u>0.00</u>	<u>134333.02</u>	<u>131986.11</u>

For and on behalf of the Kirk Session/Congregational Board

Session Clerk

Treasurer

6-2-23

Date

GIRVAN SOUTH PARISH CHURCH OF SCOTLAND

Notes to Receipts and Payments Accounts

Note

RECEIPTS:-

	Unrestricted Funds 2022	Restricted Funds 2022	Designated Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
National Giving Day	0.00	0.00	0.00	0.00	0.00	1450.00
Donations:-	491.38	0.00	1064.76	0.00	1556.14	1201.59
Offerings	10260.47	0.00	0.00	0.00	10260.47	12035.82
WFO Scheme (Non Gift Aid)	2016.82	0.00	0.00	0.00	2016.82	1786.94
Tax on Gift Aid Donations	2728.49	0.00	0.00	0.00	2728.49	2731.86
Ordinary Offerings	4716.86	0.00	0.00	0.00	4716.86	5290.03
Gift Aid - small donations scheme	1722.12	0.00	0.00	0.00	1722.12	791.18
Other Offerings, Donations, gift Days etc.	175.00	0.00	0.00	0.00	175.00	576.00
Weddings & Funerals	1727.25	0.00	0.00	0.00	1727.25	650.00
Transfer from gen/fund to reserves account	0.00	0.00	600.00	0.00	600.00	600.00
Cash refund Scottish Power	0.00	0.00	0.00	0.00	0.00	0.00
	1 23838.39	0.00	1664.76	0.00	25503.15	27113.42
LEGACIES (if any)						
Fundraising Efforts	0.00	0.00	0.00	0.00	0.00	250.00
Bank & Deposit Interest	1047.91	0.00	0.00	0.00	1047.91	1047.47
Investment Income	0.00	0.00	0.23	0.00	0.23	2.48
			0.00	0.00	0.00	0.00
Rental of Premises - halls						
Sale of Assets	5263.00	0.00	0.00	0.00	5263.00	2110.00
Sales of Investments	0.00	0.00	0.00	0.00	0.00	0.00
Grants (asbestos removal)	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from General Trustees	0.00	0.00	0.00	0.00	0.00	0.00
	6310.91	0.00	0.23	0.00	6311.14	3409.95
Total Income	30149.30	0.00	1664.99	0.00	31814.29	30523.37

Page 2B					
PAYMENTS					
Costs of Generating Funds					
	Unrestricted	Restricted	Designated	Endowment	Total 2021
Fundraising Costs	142.19	0.00	1365.20	0.00	876.67
Total	142.19	0.00	1365.20	0.00	876.67
Charitable Activities					
Ministries & Mission Allocation	8317.00	0.00	0.00	0.00	9282.00
Presbytery Dues	853.75	0.00	0.00	0.00	606.00
Voluntary Additional Stipend	0.00	0.00	0.00	0.00	0.00
Int. Moderator Transport expenses	104.67	0.00	0.00	0.00	0.00
Ministerial Assistance-Locum Fees	947.18	0.00	0.00	0.00	371.68
Pulpit Supply - share vacancy	2761.66	0.00	0.00	0.00	2371.69
Other Staffing Costs	3393.54	0.00	0.00	0.00	2968.87
Fabric Repairs & Maintenance	1295.22	1760.00	0.00	0.00	3345.57
Council Tax	0.00	0.00	0.00	0.00	0.00
Insurance	2792.33	0.00	0.00	0.00	2685.20
Other Building Costs (asbestos)	0.00	0.00	0.00	0.00	0.00
Windows Insurance Claim	0.00	0.00	0.00	0.00	0.00
Heat & Light	2693.07	0.00	0.00	0.00	2258.39
Church Office Expenses	0.00	0.00	0.00	0.00	0.00
Books & Music	189.89	0.00	0.00	0.00	162.66
Other Expenses	2251.68	0.00	0.00	0.00	1298.01
Total	25599.99	1760.00	0.00	0.00	25350.07
Governance Costs:					
Independent examiners fees	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
Other Payments:					
Purchase of assets	0.00	0.00	0.00	0.00	0.00
Purchase of Investments	0.00	0.00	0.00	0.00	0.00
Transfer to Reserves A/C (12x£50)	600.00	0.00	0.00	0.00	600.00
Transfer to Fabric a/c from Windows a/c	0.00	0.00	0.00	0.00	0.00
Total	600.00	0.00	0.00	0.00	600.00
Total Expenditure					
	26342.18	1760.00	1365.20	0.00	26826.74

Analysis of Net Assets between Funds

	General	Restricted	Designated	Endowment	Total
Fixed Assets					
Investments	0.00	0.00	0.00	0.00	0.00
Current Assets	0.00	0.00	0.00	0.00	0.00
Current Liabilities	55394.71	67793.72	11144.59	0.00	134333.02
	0.00	0.00	0.00	0.00	0.00
Net Assets at 31st December 2022	<u>55394.71</u>	<u>67793.72</u>	<u>11144.59</u>	<u>0.00</u>	<u>134333.02</u>
Minister's Stipend					

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the cost of all Minister's Stipends and Employers contribution for National insurance, pensions and housing and loan funds. 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 5th and subsequent years of service was £35,269.00.

GIRVAN SOUTH PARISH CHURCH OF SCOTLAND

1. Trustees Remuneration and Related Party Transactions.

During the year 0 trustee received reimbursement of expenses incurred totaling £0 (Minister/C. Tax) Minister deceased
2 trustees received expenses incurred for Pulpit cover during vacancy during 2022 :-

Moderator [REDACTED] £483.30 and Trustee [REDACTED] £1025.10

NOTE : [REDACTED] who is a member of the Kirk session and Church Officer donated his services free

2. Movement in Funds.

	At 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
Endowment Funds	Nil	Nil	Nil	Nil	Nil
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Designated Funds					
Ordinary General - Organisations	2387.82	1064.99	1365.20	0.00	2087.61
Reserves Account	8456.98	600.00	0.00	0.00	9056.98
	<u>10844.80</u>	<u>1664.99</u>	<u>1365.20</u>	<u>0.00</u>	<u>11144.59</u>
Restricted Funds					
Sundown Services Fund	0.00	0.00	0.00	0.00	0.00
Fabric Fund Account (current)	69553.72	0.00	1760.00		67793.72
	<u>69553.72</u>	<u>0.00</u>	<u>1760.00</u>	<u>0.00</u>	<u>67793.72</u>
Unrestricted Funds					
Ordinary General	34669.33	30149.30	25742.18	0.00	39076.45
Extra General	16918.26	0.00	0.00	600.00	16318.26
	<u>51587.59</u>	<u>30149.30</u>	<u>25742.18</u>	<u>600.00</u>	<u>55394.71</u>
Total Funds	<u>131986.11</u>	<u>31814.29</u>	<u>28867.38</u>	<u>600.00</u>	<u>134333.02</u>

Purposes of Restricted Funds

Sundown Services Fund
Xmas Eve 2020 Collection
Fabric Fund

Collections from sundown services donated to a Charity - however no Sundown services held 2022
No service this year
To use for emergency costs relating to the fabric of the church, halls or manse
Only one roofing maintenance job during 2022 (£1760 paid.)

Purposes of Designated Funds

Church Guild
Sunday School
Wednesday Club
Carpet Bowling Club
Flower Fund
Reserves Account

- Organisations and reserves
Balance of £486.60 for ongoing financing of Guild activities
Balance of £0.00 for ongoing financing of Sunday School activities - Sunday School Closed
Balance of £495.33 for ongoing financing of Wednesday Club activities
Balance of £1049.95 - Bank balance - group in process of closing and funds will return to Gen/fund
Balance of £55.73 for ongoing financing of floral items for display in church
Build up of reserves amount for future use in Church. Balance £9056.98

APPENDIX

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

	2022 £	2021 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31st December at cost	Nil	Nil
Market Value of Balances at 31st December	Nil	Nil
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31st December	Nil	Nil