

# **Darvel Parish** **Church of Scotland**

## **Statement of Accounts**

**2022**

**Congregational Reference Number 110612**

**Scottish Charity Number 012014**

**Receipts and Payments**

**Charity Name**

**DARVEL PARISH CHURCH of SCOTLAND**

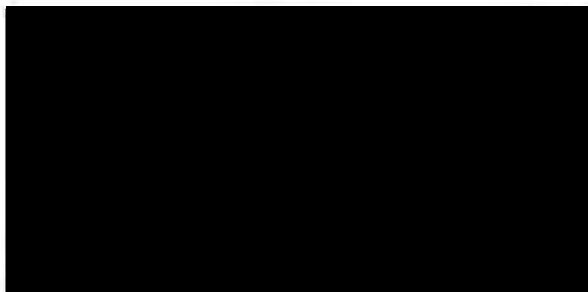
**Charity Registration Number**

**SC012014**

**Congregational Reference Number**

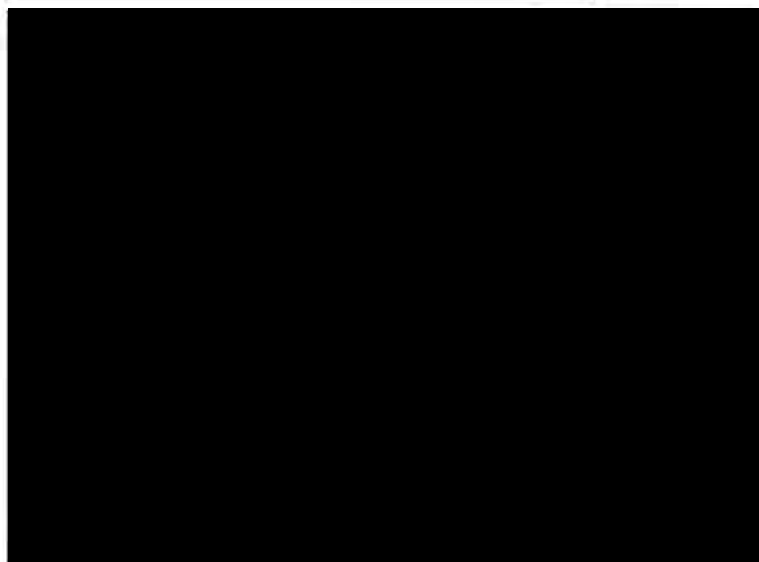
**110612**

**Contact Address**



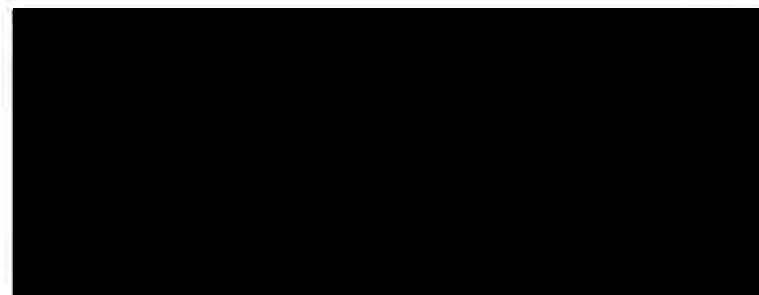
**Trustees**

**Kirk Session Members**



**Non Active Session Members**

**Congregational Board Members**



**Office Bearers**

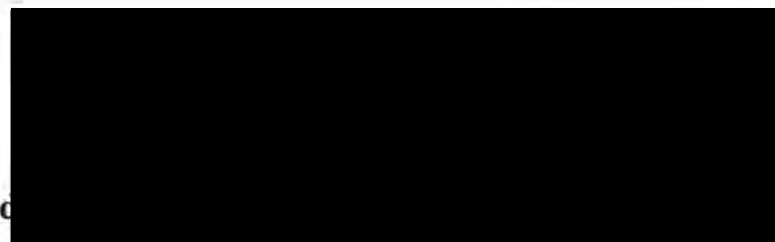
**Interim Moderator**

**Minister**

**Session Clerk**

**Church Treasurer**

**Clerk to the Congregational Board**



**Independent Examiner**



**Bank**

**The Royal Bank of Scotland, 96 John Finnie Street,  
Kilmarnock, KA1 1NY**

## **Trustees Annual Report** **Year ended 31<sup>st</sup> December 2022**

### **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 members of the congregation are invited to nominate individuals who are believed to have the appropriate gifts and skills.

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 and serve for a period of three years after which they must seek re-election at the next Stated Annual meeting.

### **Organisational Structure**

The **Kirk Session** meets at least ten times in a year and is responsible for the spiritual affairs of the church.

The **Congregational Board** is chaired by the minister (currently Interim Moderator), and meets six times a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

### **Objectives**

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 and various ecumenical bodies in Scotland and beyond.

**Trustees Annual Report**  
**Year ended 31<sup>st</sup> December 2022**

**Darvel Parish Church of Scotland Activities**

Although still feeling the impact of Covid as we entered 2022, in common with all religious groups, reflected in what our Church was initially able to provide for the local community. As the year progressed we were able to expand our services within the local community. This included the holding of Sunday Worship, special services at Easter, Armistice and Christmas. On Good Friday we held a Walk of Witness that involved members from other churches in the town. Following the walk, we provided food and fellowship for those attending. In November we hosted the Presbytery prayer meeting. We held a Christmas Eve Carol Service, and a Christmas Celebration Evening Service that involved other churches, with entertainment by Galston and Newmilns Brass band and a choir formed of young people from the Organisations in the town and also youngsters from St Sophia's and Darvel Primary Schools. Parish Weddings, Funerals and Baptisms are also part of the Church Service.

The Guild is a prominent organisation in the Church and meets twice per month during the winter months. When restrictions were eased, the Guild commenced once more for the period October to December, when restrictions again were put in place. A variety of speakers during the session included a local farmer, 2 speakers from the Guild projects Starchild and Chocolate Heaven whose contribution were warmly welcomed. In 2022, the Guild collected boxes for the Blythswood Trust and donations to one of the guild projects. Musiacal entertainment for the first and last meetings was enjoyed by all who attend.

Our Sunday Services, when held during the year, continued to be recorded and distributed to anyone who is unable to attend but who still wishes to be involved in the Church worship.

This year we were able to hold our St Andrew's Night celebration that included a meal and entertainment. A most enjoyable time experienced by all who attended.

Members of the Pastoral Care Group, when easements permitted, visited housebound members of the congregation who wished an additional visit and who would otherwise find themselves with little or no contact with others. Feedback from this service has been very positive. The monthly lunches



restarted with an afternoon daffodil tea. These lunches, open to the community and beyond, are supported with entertainment and enjoyed by all who attend.

Slimming World has begun using the hall again on a weekly basis to hold their classes and did so until the end of 2022.

The church hall is used on a regular basis by various groups including a Gardening Club, Valley Walking Group, Rangers and Scouts from other areas. A Music and Movement class started in the last quarter of the year which has been a great success with seniors who are perhaps less mobile.

Our **PALS** (Players and Little Stars) drama group restarted in September with a new group of children of primary school age joining. They presented "The Three Kings" musical at Christmas. An enjoyable treat for all who attended the performance.

The demand for the services of the Ayrshire East Foodbank which provides food relief for individuals and families continues to grow. The main food sorting and distribution centre remains in Darvel with the practical and financial support of many of the church members.

[REDACTED] continues to hold the post of interim moderator and serves us as our Locum.

### **Achievements and Performance**

There has been little change throughout the year in the numbers of Members and the attendance at Worship has remained static.

Achievements are hard to quantify but as can be seen from our report on activities we have done much to promote the Church within the community of Darvel. Our ongoing support of various Local and National Charities has done well this year as can be seen in *Note 6*.

**Trustees Annual Report**  
**Year ended 31<sup>st</sup> December 2022**

**Darvel Parish Church of Scotland Activities**

**Financial Review**

Our total income in our General Account increased by £4,834.68 (12.4%) on last year.

Our total offerings increased marginally by 0.22%. Free Will Offering decreased by 0.66% with Gift Aid Offering decreasing by 4.91%. Ordinary Offerings increased by 19.53%. Tax recovered via Gift Aid increased this year by 17.22%.

Our total Expenditure for 2022 in the General Account has increased by 7.78%.

**Reserves Policy**

It is the Trustees policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £18308.05 (of which £2500 is being retained for 1<sup>st</sup> Darvel Boys' Brigade).

The funds which were invested with the Church of Scotland, designated for Fabric purposes were drawn down and used for major electrical works throughout the building, closing these accounts.

The Church has £120,000.00 in Investments. Market value of these at 31/12/22 is £114,744.96. The income from these could be used to supplement the General and Fabric funds of the Church.


The Church holds £478.22 of restricted funds, which has been provided for the purpose of providing flowers and plants for the church and the local hospital chapel, as specified in **Note 2**.

**Trustees Annual Report**  
**Year ended 31<sup>st</sup> December 2022**

**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 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 Trustees 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

Date ..... 20-2-2023 .....



**Trustees Annual Report**  
**Year ended 31<sup>st</sup> December 2022**

**Report of the Independent Examiner**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2022, which are set out on pages 1 to 12.

**Respective responsibilities of trustees and examiner.**

The Charity Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees (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 2006 Accounts Regulations does not apply. It is my responsibility as an independent examiner to examine the accounts 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters.

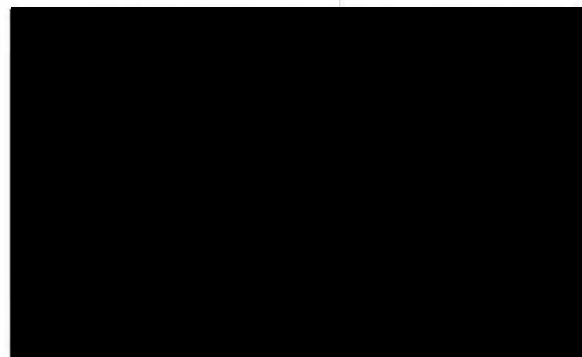
**Independent Examiners Statement.**

In the course of my examination of the Statement of Accounts for the year ended 31<sup>st</sup> December 2022, no matter has come to my attention to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Date 21.02.2023.....

Independent Examiner's Occupation

RETIRED.....





INCOME 2022					ROYAL BANK OF SCOTLAND			DARVEL PARISH CHURCH GENERAL ACCOUNT																
Account	Monthly	Monthly	Cash	Cheques	Total				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Balance	Income	Expense	Banked	Banked	Banked	Date	Notes	Col	Open		Gift Aid	Tax	Flower	Other	Weddings & Funerals	Contributions	Rental of	Fund		Life and	Special	Investment	Inter A/C	
15,581.48					1,230.00		GIFT AID STANDING ORDERS				1,230.00													
30p?					474.00	02.01.22			45.00	59.00	370.00													
					659.00	09.01.22	L Fraser/Slimming World Bank statement		47.00	30.00	195.00		27.00				360.00							
BOOKS					485.50	16.01.22			56.50	120.00	156.00									153.00				
					474.00	23.01.22			263.00	55.00	156.00													
					348.00	30.01.22			97.00	35.00	156.00		60.00											
					-																			
14,472.96	3,670.50	4,779.02			3,670.50		JANUARY GIFT AID STANDING ORDERS TOTAL		508.50	299.00	2,263.00	-	87.00	0.00	-	-	360.00	-	-	163.00	-	-	-	-
COFFEE					740.00						740.00													
MORNING					511.05	06.02.22			46.05	170.00	295.00													
Thrift					355.30	13.02.22			55.00	82.00	170.00						45.00	3.30						
					263.90	20.02.22			56.40	70.00	130.00							7.50						
					491.50	27.02.22			95.00	149.00	246.00							1.50						
BOOKS					160.00	04.02.22											160.00							
					-																			
12,610.55	2,521.75	4,384.16			6,192.25		FEBRUARY GIFT AID STANDING ORDERS TOTAL		760.95	770.00	3,844.00	-	87.00	0.00	-	-	565.00	12.30	-	163.00	-	-	-	-
	FUND RAISING				745.00						745.00													
COFFEE																								
MORNING					160.00	04.03.22	Slimming World/Bank										160.00							
					282.30	06.03.22			37.00	49.00	195.00							1.30						
					847.65	13.03.22			53.15	199.00	217.00						45.00	1.00			332.50			
WHIST DRIVE					2,173.20	15.03.22																2,173.20		
					390.50	20.03.22			25.00	135.00	215.00							15.50						
					782.80	27.03.22			57.00	33.00	195.00							2.80			495.00			
BOOKS					1.81	30.03.22																		1.81
					-																			
					-																			
15,790.77	5,383.26	2,203.04			11,575.51		MARCH		933.10	1,186.00	5,411.00	-	87.00	0.00	0.00	-	770.00	32.90	-	153.00	827.50	2,173.20	-	1.81



INCOME 2022					ROYAL BANK OF SCOTLAND			DARVEL PARISH CHURCH GENERAL ACCOUNT																
Account	Monthly	Monthly	Cash	Cheques	Total			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Balance	Income	Expense	Banked	Banked	Banked	Date	Notes	Col	Open		Gift Aid	Tax	Flower	Other	Weddings & Funerals	Contributions	Rental of	Fund		Life and	Special	Investment	Inter A/C	
CHARITY	FUND RAISING				500.00		GIFT AID STANDING ORDERS TOTAL				500.00													
					355.70	03.04.22			42.50	62.00	216.00		30.00					5.20						
COFFEE MORNING					676.41	10.04.22			100.00	163.00	235.00		6.00				75.00	97.41						
					699.42	17.04.22			83.00	263.00	335.00		10.00					8.42						
BOOKS					578.10	24.04.22			145.00	241.00	140.00						45.00	7.10						
					160.00	08.04.22	Slimming World/Bank										160.00							
					-																			
					-																			
					-																			
10,669.87	2,969.63	8,090.53			14,545.14		APRIL		1,303.60	1,915.00	6,837.00	-	133.00	0.00	-	-	1,050.00	151.03	-	153.00	827.50	2,173.20	-	1.81
COFFEE M	FUND RAISING				1,270.00		GIFT AID STANDING ORDERS TOTAL				1,270.00													
					587.40	01.05.22			47.00	74.00	193.00		20.00				250.00	3.40						
CHRISTIAN AID					160.00	05.05.22	Slimming World										160.00							
					410.90	08.05.22			52.00	79.00	195.00							84.90						
BOOKS					425.70	15.05.22			36.50	130.00	171.00							3.20			85.00			
					2,466.13	20.05.22	HMRC					2,466.13												
					526.50	22.05.22			63.00	54.00	105.00						145.00	4.50			155.00			
					3,096.69	29.05.22	Income from Con Fab Fund		90.50	24.00	145.00								2,825.19		12.00			
13,572.77	8,943.32	6,040.42			23,488.46		MAY		1,592.60	2,276.00	8,916.00	2,466.13	153.00	0.00	0.00	-	1,805.00	247.03	2,825.19	153.00	1,079.50	2,173.20	-	1.81
COFFEE M	FUND RAISING				765.00		GIFT AID STANDING ORDERS TOTAL				765.00													
					531.20	05.06.22			44.00	302.00	181.00							4.20						
BOOKS					225.00	12.06.22			20.00	40.00	165.00													
					352.00	19.06.22			19.00	105.00	225.00							3.00						
					410.00	26.06.22			75.00	155.00	180.00													
					80.00	06.06.22	Dart hall Hire										80.00							
					160.00	16.06.22	Slimming World										160.00							
					3.06	29.06.22																		3.06
10,299.57	2,526.26	5,799.46			26,014.72		JUNE		1,750.60	2,878.00	10,432.00	2,466.13	153.00	0.00	0.00	-	1,845.00	254.23	2,825.19	153.00	1,079.50	2,173.20	-	4.87



INCOME 2022					ROYAL BANK OF SCOTLAND			DARVEL PARISH CHURCH GENERAL ACCOUNT																									
Account	Monthly	Monthly	Cash	Cheques	Total				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16									
Open																																	
Gift Aid																																	
Tax																																	
Flower																																	
Other																																	
Weddings & Funerals																																	
Contributions																																	
Rental of																																	
Fund																																	
Life and																																	
Special																																	
Investment																																	
Inter A/C																																	



INCOME 2022					ROYAL BANK OF SCOTLAND				DARVEL PARISH CHURCH GENERAL ACCOUNT															
									1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Account	Monthly	Monthly	Cash	Cheques	Total				Open		Gift Aid	Tax	Flower	Other	Weddings & Funerals	Contributions	Rental of	Fund		Life and	Special	Investment	Inter A/C	
Balance	Income	Expense	Banked	Banked	Banked	Date	Notes	Col	Plate	F.W.O.	Offerings	Recovered	Fund	Donations	Donations	Organisations	Premises	Raising	Misc	Work	Collections	Income	Transfers	Interest
SPECIAL CHARITY	FUND RAISING				1,000.00		GIFT AID STANDING ORDERS TOTAL				1,000.00													
COFFEE MORNING					286.90	02.10.22			30.00	85.00	166.00							5.90						
					356.40	09.10.22			71.70	69.00	135.00							80.70						
BOOKS					366.15	16.10.22			47.00	50.00	185.00							73.00	11.15					
					473.70	23.10.22	Guide Donation		45.00	82.00	186.00					150.00		10.70						
					415.00	30.10.22			74.00	149.00	160.00							32.00						
					-																			
10,082.86	2,898.15	5,601.64			38,983.95		OCTOBER		2,888.93	4,883.00	16,441.00	2,466.13	210.00	0.00	0.00	150.00	2,720.00	514.25	2,825.19	180.00	1,079.50	4,618.05	-	7.90
SPECIAL CHARITY	FUND RAISING				740.00		GIFT AID STANDING ORDERS TOTAL				740.00													
					659.01	08.11.22			43.00	20.00	121.00			381.11				78.90	15.00					
COFFEE MORNING					479.50	13.11.22			96.00	80.00	170.00						45.00	6.00			82.50			
					954.70	20.11.22			80.00	77.00	215.00							67.70	515.00					
					1,409.31	27.11.22			85.00	482.00	360.00							69.00	0.20	315.00		98.11		
BOOKS					490.00		Bank Statement			250.00								240.00						
					-																			
					-																			
11,091.17	4,732.52	3,724.21			43,716.47		NOVEMBER		3,192.93	5,792.00	18,047.00	2,466.13	210.00	381.11	0.00	150.00	3,074.00	667.05	3,670.19	180.00	1,260.11	4,618.05	-	7.90
COFFEE MORNING	ANNUAL TOTAL				470.00		GIFT AID STANDING ORDERS TOTAL				470.00													
COFFEE MORNING					566.70	04.12.22	Guild Donation		65.00	63.00	176.00					200.00		62.70						
BOOKS					201.20	11.12.22			22.00	35.00	125.00							16.00	3.20					
BOOKS					729.00	18.12.22			37.00	442.00	205.00							45.00						
SMARTIES					268.00	25.12.22			85.00	63.00	120.00													
					2,151.50	06.12.22						2,151.50												
					16.45	29.12.22																		16.45
					-																			
					-																			
13,334.19	4,402.85	2,159.83			48,119.32		ANNUAL TOTALS		3,401.93	6,395.00	19,143.00	4,617.63	210.00	381.11	0.00	350.00	3,135.00	732.95	3,670.19	180.00	1,260.11	4,618.05	-	24.35
CORRECT WITH BANK STATEMENT																								
NOTES FOR D.A.B.									CHURCH TAX RECOVERE				4,617.63											
TO BE BANKED IN JANUARY FOR HOSPICE																								
FIGURES REQUIRED FOR C OF S SCHEDULE RETURN					42,979.02	DONATIONS+HALL RENTAL +INVEST.+INT					OFFERINGS					Organisatio	Premises	FUND RAIS	GEN.RES,F	LIFE & WORK	INVESTMENT			
DONATIONS	35,201.62	LESS FLOWER FUND+SPECIAL+LEGACIES+TRANSFERS+INVESTMENTS+INTEREST+HALL RENTAL+MISC					28939.93								Donations	350.00	3135.00	732.95		180.00	4,618.05			
					37,955.51				TOTALS		33557.56				0.00									
			TOTAL INCOME		46,649.21	TOTAL INCOME - LESS FLOWER + CHARITY+ BANK TRANSFERS										4397.95								



[illegible]



EXPENDITURE 2022			DARVEL PARISH CHURCH GENERAL ACCOUNT				1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17	
Date	Monthly Expenses	Cheque Number	Total Expenses	NOTES		Col.	Ministries & Mission	Pulpit Supply	Organ Supply	Electric	Gas	Insurance	Council Tax	Water	Stationary Etc.	Life & Work	Cleaning	Misc.	Presbytery	Special Charity	Ministers Expenses	Inter A/C Transfer	ocal Missio																	
03.04.22		1613	120.00						120.00																															
07.04.22		1614	2,733.33						2,733.33																															
10.04.22		1615	120.00							120.00																														
11.04.22		1616	1,000.00																				1,000.00																	
19.04.22		1617	830.00																			827.50		2.50																
24.04.22		1618	65.00					65.00																																
24.04.22		1619	1,500.00																			1,500.00																		
			-																																					
			-																																					
			-																																					
			-																																					
	FEB - NOV	DD	1,612.20	C of S MISSION & MINISTRIES		1	1,612.20																																	
	APR - JAN	DD	-	EAC - MANSE COUNCIL TAX		7																																		
	MAY - FEB	DD	-	C of S INSURANCE CHURCH & MANSE		6																																		
	MONTHLY	DD	10.00	SCOTTISH GAS - NEW HALL		5					10.00																													
	MONTHLY	DD	-	SCOTTISH POWER - NEW HALL		4																																		
	MONTHLY	DD	-	SCOTTISH POWER - CHURCH		4																																		
	MONTHLY	DD	100.00	SCOTTISH POWER - GAS - CHURCH		5					100.00																													
			-																																					
	8,090.53		19,456.75	APRIL			10,303.26	-	1,230.00	50.00	278.87	786.40	-	-	-	45.00	-	-	-	827.50	416.25	5,500.00	20.47																	
01.05.22		1620	120.00						120.00																															
15.05.22		1681	60.00							60.00																														
15.05.22		1682	500.00																				500.00																	
16.05.22		1683	45.00															45.00																						
17.05.22		1684	124.47														124.47																							
22.05.22		1685	130.00						130.00																															
28.05.22		1686	41.35												41.35																									
29.05.22		1687	2,825.19																			2,825.19																		
			-																																					
			-																																					
			-																																					
	FEB - NOV	DD	1,612.20	C of S MISSION & MINISTRIES		1	1,612.20																																	
	APR - JAN	DD	-	EAC - MANSE COUNCIL TAX		7																																		
	MAY - FEB	DD	418.21	C of S INSURANCE CHURCH & MANSE		6						418.21																												
	MONTHLY	DD	-	SCOTTISH GAS - NEW HALL		5																																		
	MONTHLY	DD	2.00	SCOTTISH POWER - NEW HALL		4				2.00																														
	MONTHLY	DD	62.00	SCOTTISH POWER - CHURCH		4				62.00																														
	MONTHLY	DD	100.00	SCOTTISH POWER - GAS - CHURCH		5					100.00																													
	6,940.42		25,497.17	MAY			11,915.46	-	1,540.00	114.00	378.87	1,203.61	-	-	165.82	90.00	-	-	-	827.50	416.25	8,825.19	20.47																	
05.06.22		1688	120.00						120.00																															
12.06.22		1689	255.00																																					
16.06.22		1691	87.00																			252.00		3.00																
16.06.22		1692	220.05														87.00																							
19.06.22		1693	60.00							60.00													220.05																	
20.06.22		1694	2,730.85				2,730.85																																	



EXPENDITURE 2022			DARVEL PARISH CHURCH GENERAL ACCOUNT			1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17			
Date	Monthly Expenses	Cheque Number	Total Expenses	NOTES	Col.	Ministries & Mission	Pulpit Supply	Organ Supply	Electric	Gas	Insurance	Council Tax	Water	Stationary Etc.	Life & Work	Cleaning	Misc.	Presbytery	Special Charity	Ministers Expenses	Inter A/C Transfer	Local Missions																			
03.07.22		1696	195.00					195.00																																	
10.07.22		1697	120.00					120.00																																	
			-																																						
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RESERVE ACCOUNT			DARVEL PARISH CHURCH						2022	
ROYAL BANK OF SCOTLAND			A/C 00625998							
ACCOUNT					INCOME	INVESTMENT	MISCELLANEOUS		INCOME	EXPENSE
BALANCE	INCOME	EXPENSE	DATE	NOTES	INTEREST	INCOME	INCOME	LEGACY	FROM A/C's TRANSFERS	TO A/C TRANSFER
19,268.14										
19,268.30	0.16	0.00	31.01.22		0.16					
19,268.45	0.15	0.00	28.02.22		0.15					
19,268.61	0.16	0.00	31.03.22		0.16					
19,269.95	1.34	0.00	29.04.22		1.34					
19,270.16	0.21	0.00	13.05.22			0.21				
17,270.16	0.00	2,000.00	16.05.22	Transfer to Fabric Fund						2,000.00
17,271.77	1.61	0.00	31.05.22		1.61					
17,273.19	1.42	0.00	30.06.22		1.42					
17,274.56	1.37	0.00	29.07.22		1.37					
17,276.12	1.56	0.00	31.08.22		1.56					
17,279.24	3.12	0.00	30.09.22		3.12					
17,284.87	5.63	0.00	31.10.22		5.63					
18,285.77	1,000.90	0.00	15.11.22			0.90		1,000.00		
18,296.02	10.25	0.00	30.11.22		10.25					
18,308.05	12.03	-	30.12.22		12.03					
£18,308.05	1,039.91	2,000.00			38.80	1.11	-	1,000.00	-	2,000.00
Includes £2500.00 retained for 1st Darvel Boys Brigade										

# RESERVE INVESTMENT FUNDS

2022

TOTAL RESERVE FUNDS TOTAL	RESERVE ACCOUNT	C of S INCOME FUND	C of S SPECIAL RESERVE
£ 138,719.11	£ 18,308.05	£ 120,211.06	£ 200.00

INVESTMENTS	AMOUNT INVESTED	DATE STARTED	DATE MATURES	CURRENT VALUE
CHURCH OF SCOTLAND INVESTORS TRUST INCOME FUND	120,011.06	16.9.14	ONGOING	£114,744.96
CHURCH OF SCOTLAND INVESTORS TRUST DEPOSIT FUND	200.00	30.12.1975	ONGOING	£ 200.00
TOTAL INVESTMENTS	£ 120,211.06			

CHURCH OF SCOTLAND INVESTORS TRUST INCOME FUND	DIVIDEND PAID TO RBS GENERAL ACCOUNT £ 120,011.06 10,866 UNITS	EXPECTED INCOME 2023
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		TOTAL FOR MARCH	TOTAL FOR SEPTEMBER
10,866 UNITS	Income distributed March Yield 4.8% & September, Yield	£ 2,444.85	£ 2,444.85
	ANNUAL TOTAL	£ 4,889.70	

CHURCH OF SCOTLAND INVESTORS TRUST DEPOSIT FUND	DIVIDEND PAID TO RBS RESERVE	MAY INTEREST	NOVEMBER INTEREST
30.12.1975	£ 200.00	£ -	
	ANNUAL TOTAL	£ -	Nil



FLOWER FUND		DARVEL PARISH CHURCH				2022		
RBS			PAY IN BOOKS- TELEPHONE 0845 300 0268					RBS
ACCOUNT BALANCE	INCOME	EXPENSE	DATE	CHEQUE	NOTES	INTEREST	DONATIONS	ACCOUNT TRANSFER
429.59								
339.59		90.00		0047				
339.64	0.05					0.05		
339.72	0.08					0.08		
339.81	0.09					0.09		
267.81	-	72.00	-	0048				
477.81	210.00							210.00
478.22	0.41					0.41		
478.22	-							
478.22	-							
478.22	-							
478.22	-							
478.22	-							
478.22	-							
478.22	-							
£ 478.22	210.63	162.00			TOTALS	0.63	-	210.00



**Darvel Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year Ended 31st December 2022**

	UNRESTRICTED FUNDS			RESTRICTED FUNDS					Endowment Funds	2022	2021
	General Account	Fabric Fund	Reserve Fund	Flower Fund	Sunday Seekers	Guild	PALS Drama Club	Pastoral Care Group			
<b>RECEIPTS</b>											
Donations & Fund Raising	35,201.62		-	0.00	-	840.00	110.00	1,380.77		37,532.39	34,711.74
Bank & Deposit Interest	24.35	6.55	38.80	0.63	0.13	1.05	0.48	0.00		71.99	8.89
Legacies & Bequests	0.00		1,000.00							1,000.00	100.00
Investment Income	4,618.05		1.11							4,619.16	4,346.61
	<b>39,844.02</b>	<b>6.55</b>	<b>1,039.91</b>	<b>0.63</b>	<b>0.13</b>	<b>841.05</b>	<b>110.48</b>	<b>1,380.77</b>	<b>0.00</b>	<b>43,223.54</b>	<b>39,167.24</b>
Rebate of V.A.T.	0.00	141.13	0.00	0.00	0.00	0.00	0.00	0.00		141.13	0.00
Rental of Premises	3,135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		3135.00	530.00
Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Misc	3,670.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00		3670.19	0.00
Receipts from General Trustees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	450.00
	<b>6,805.19</b>	<b>141.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,946.32</b>	<b>980.00</b>
<b>TOTAL RECEIPTS</b>	<b>46,649.21</b>	<b>147.68</b>	<b>1,039.91</b>	<b>0.63</b>	<b>0.13</b>	<b>841.05</b>	<b>110.48</b>	<b>1,380.77</b>	<b>0.00</b>	<b>50,169.86</b>	<b>40,147.24</b>
<b>PAYMENTS</b>											
Charitable Activities	37,571.31				0.00	971.00	39.00	1,081.70		39663.01	33933.46
Building Maintenance and Repairs		15,105.28								15105.28	2242.48
Purchase of Flowers				162.00						162.00	244.09
	<b>37,571.31</b>	<b>15,105.28</b>	<b>0.00</b>	<b>162.00</b>	<b>0.00</b>	<b>971.00</b>	<b>39.00</b>	<b>1,081.70</b>	<b>0.00</b>	<b>54,930.29</b>	<b>36,420.03</b>
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Governance Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PAYMENTS</b>	<b>37,571.31</b>	<b>15,105.28</b>	<b>0.00</b>	<b>162.00</b>	<b>0.00</b>	<b>971.00</b>	<b>39.00</b>	<b>1,081.70</b>	<b>0.00</b>	<b>54,930.29</b>	<b>36,420.03</b>
<b>SURPLUS OR DEFICIT</b>	<b>9,077.90</b>	<b>-14,957.60</b>	<b>1,039.91</b>	<b>-161.37</b>	<b>0.13</b>	<b>-129.95</b>	<b>71.48</b>	<b>299.07</b>	<b>0.00</b>	<b>-4,760.43</b>	<b>3,727.21</b>

**Darvel Parish Church of Scotland**  
**Statement of Balances**  
**At 31st December 2022**

	UNRESTRICTED FUNDS			RESTRICTED FUNDS						Total 2022	Total 2021
	General Account	Fabric Fund	Reserve Fund	Flower Fund	Sunday Seekers	Guild	PALS Drama Club	Pastoral Care Group	Endowment Funds		
<b>Bank &amp; Cash Balances</b>											
Brought Forward on 1st January	15,581.48	1,772.47	19,268.14	429.59	165.60	636.06	644.82	1,448.58		39,946.74	36,219.53
<b>Movement in the Year</b>	9,077.90	-14,957.60	1,039.91	-161.37	0.13	-129.95	71.48	299.07		-4,760.43	3,727.21
<b>Third Party Collection</b>											
held at prior year and paid over year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>Third Party Collection</b>											
held at year end	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	24,659.38	-13,185.13	20,308.05	268.22	165.73	506.11	716.30	1,747.65	0.00	35,186.31	39,946.74
<b>Investments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,744.96	135,825.00
<b>Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>											
Amount Collected on behalf of third party	0.00	0.00	0.00	0.00	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	0.00	0.00		0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Transfers</b>											
Inter account transfers IN	0.00	14,304.19	0.00	210.00	0.00	0.00	0.00	0.00		14,514.19	3,000.00
Inter account transfers OUT	11,325.19	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00		13,325.19	3,000.00
	-11,325.19	14,304.19	-2,000.00	210.00	0.00	0.00	0.00	0.00	0.00	1,189.00	0.00
<b>Balances at 31st December</b>	£ 13,334.19	£ 1,119.06	£ 18,308.05	£ 478.22	£ 165.73	£ 506.11	£ 716.30	£ 1,747.65	0.00	£ 181,120.27	£172,585.48

The accounts were approved by the Kirk Session and the Congregational Board on

For and on behalf of the Kirk Session and the Congregational Board

..... Session Clerk

20-2-2023 Date  
10

Treasurer

20.02.23 Date



# Darvel Parish Church of Scotland

## Notes to the Accounts

### 1. Trustee Remuneration and Related Party Transactions

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year 1 (one) trustee received reimbursement of expenses incurred totalling £ 776.70 for travelling, telephone and council tax expenses.

### 2. Movements of Funds

Endowment Funds	At 1st January 2022	Incoming Resources	Outgoing Resources	Transfers in	Transfers out	Third Party Collection	At 31st December 2022
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Restricted Funds

Flower Fund	429.59	0.63	162.00	210.00	0.00	0.00	478.22
Sunday Seekers	165.60	0.13	0.00	0.00	0.00	0.00	165.73
Guild	636.06	841.05	971.00	0.00	0.00	0.00	506.11
PALS Drama Club	644.82	110.48	39.00	0.00	0.00	0.00	716.30
Pastoral Care Group	1,448.58	1,380.77	1,081.70	0.00	0.00	0.00	1,747.65
	3,324.65	2,333.06	2,253.70	210.00	0.00	0.00	3,614.01

#### Unrestricted Funds

General Account	15,581.48	46,649.21	37,571.31	0.00	11,325.19	0.00	13,334.19
Fabric Account	1,772.47	147.68	15,105.28	14,304.19	0.00	0.00	1,119.06
Reserve Fund	19,268.14	1,039.91	0.00	0.00	2,000.00	0.00	18,308.05
	36,622.09	47,836.80	52,676.59	14,304.19	13,325.19	0.00	32,761.30

#### Invested Funds

Bank Bonds	135,607.68	0.00	0.00	0.00	0.00	0.00	114,744.96
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#### Total Funds

	175,554.42	50,169.86	54,930.29	14,514.19	13,325.19	0.00	151,120.27
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Purpose of the Endowment Fund

N/A

#### Purpose of Restricted Funds

Flower fund:	This provides flowers for display for worship in both the church and local hospitals
Sunday Seekers	This fund provides teaching materials and gifts for our Sunday Seekers ( Sunday School)
Guild	This fund provides for all the Church of Scotland Guild activities
PALS Drama Club	This fund provides teaching materials and gifts for our Drama Club
Pastoral Care Group	This fund is used to provide an outreach service to the local community

#### Purpose of Unrestricted Funds

Fabric Fund :	The Trustees have set aside funds for the maintenance and repair of the Church Property in accordance with the Fabric Budget set for the year.
Reserve Fund :	This provides instantly available funds to be transferred to the other accounts
Invested Funds :	Provides income to the General and Fabric Accounts

**Darvel Parish Church of Scotland**  
**Notes to the Accounts**

Notes to the Accounts	UNRESTRICTED FUNDS				RESTRICTED FUNDS				2022	2021
	General Account	Fabric Fund	Reserve Fund	Flower Fund	Sunday Seekers	Guild	PALS Drama Club	Pastoral Care Group		
Analysis of Donations										
FWO Scheme ( Non Gift Aid)	6,395.00								6395.00	6437.00
Gift Aid Donations	19,143.00								19143.00	20130.50
Tax Recovered on Gift Aid Donations	4,617.63								4617.63	3939.00
Other Offerings	3,401.93				0.00	528.00			3929.93	3034.99
Donations - others	381.11					0.00		110.00	1871.88	461.90
Donations form Weddings & Funerals	-								0.00	50.00
Contributions from Congregational Organisations	350.00								350.00	200.00
Regular Fund Raising	732.95								732.95	8.35
Life and Work Contributions	180.00								180.00	180.00
Rental of Premises	3,135.00								3135.00	530.00
Miscellaneous Income	3,670.19					0.00			3670.19	450.00
Legacies			1,000.00						1000.00	100.00
Bank & Deposit interest	24.35	6.55	38.80	0.63	0.13	1.05	0.48	0.00	71.99	8.89
Investment Income	4,618.05		1.11						4619.16	4346.61
Grant / Interim Transfer		-					0.00		0.00	0.00
CHAS/Pastoral Care /Refund from PULPIT :		-							0.00	0.00
Recovered V.A.T.		141.13							141.13	0.00
Capitation Fees						312.00			312.00	270.00
Sale of Investments			-						0.00	0.00
Analyses of Payments	46,649.21	147.68	1,039.91	0.63	0.13	841.05	110.48	1,380.77	50,169.86	40,147.24
Costs of Generating Funds										
Fundraising Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charitable Activities										
£32827.00 less adjustments for Mission Primer Fund & Vacancy Allowance+Locum Costs)	25,436.92								25,436.92	25526.15
Travelling Expenses	776.70								776.70	632.25
Telephone Expenses	0.00								-	0.00
Presbytery Dues & Presbytery Survey	0.00								0.00	790.00
Organist and Supply	3,165.00								3,165.00	180.00
Pulpit Supply	375.00								375.00	380.00
Electricity	585.00								585.00	496.00
Gas	1,825.55								1,825.55	924.61
Insurance	4,017.48								4,017.48	3910.02
Manse Council Tax	0.00								-	0.00
Water Rates	0.00								-	0.00
Cleaning and Hygiene Materials	0.00								-	9.40
Life and Work	180.00								180.00	180.00
Stationary, Printing, Fountain, Baptismal	330.00						0.00		330.00	153.00
F.W.O. Donation Envelopes									-	0.00
Costumes / catering	0.00						-		-	0.00
Local Mission	84.86							1,081.70	1,166.56	44.22
Miscellaneous	794.80						39.00		833.80	476.81
Building Maintenance and Repairs		15,105.28							15,105.28	2242.48
Capitation & Franchise Fees						363.50			363.50	11.00
Donations & Speakers Expenses						607.50			607.50	220.00
Teaching materials and Training					0.00		0.00		0.00	0.00
Gifts for Children					0.00		0.00		0.00	0.00
Charitable Activities					0.00				-	0.00
Purchase of Flowers				162.00					162.00	244.09
	37,571.31	15,105.28	0.00	162.00	0.00	971.00	39.00	1,081.70	54,930.29	36,420.03
Other Payments										
Purchase of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURE	37,571.31	15,105.28	0.00	162.00	-	971.00	39.00	1,081.70	54,930.29	36,420.00



# Darvel Parish Church of Scotland

## Notes to the Accounts

### 5. Ministers 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 and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service.

### 6. Collections for Third Parties

CHRISTIAN AID	255.00
ERSKINE HOSPITAL	100.00
DART	100.00
UKRAINE APPEAL	830.00

## APPENDIX

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

CONSOLIDATED FABRIC FUND	2022	2021
<b>CAPITAL ACCOUNT</b>		
Credit Balances held at 31st December at cost	£ -	£1,266.26
Market Value of Balances at 31st December	£0.00	£1,668.30
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31st December	£11.26	£1,184.38
<b>TEMPORARY ACCOUNT</b>		
Credit Balance at 31st December	0.00	0.00

### INVESTMENTS

	2022	2021
<b>Church of Scotland Investors Trust</b>		
Income Fund	114,744.96	135,607.68
<b>TOTAL INVESTMENTS</b>	<b>£ 114,744.96</b>	<b>£135,607.68</b>

Note

**Church of Scotland Investors Trust**  
Income Fund

Valuation at 31st December

# DARVEL PARISH CHURCH ORGANISATIONS

## CHURCH GUILD

Income	£	2022
COLLECTIONS	528.00	
MISCELLANEOUS	0.00	
DONATIONS & TICKET SALES	-	
CAPITATION FEES	312.00	
BANK INTEREST	1.05	841.05
<b>Expenditure</b>		
GUILD PROJECT		
SPEAKERS EXPENSES/DONATIONS	607.50	
CATERING	0.00	
CAPITATION DUES & PRESBYTERY DUES	363.50	
MISCELLANEOUS		971.00
<b>Surplus</b>		-129.95
Bank Balance as at 1st January 2022		636.06
Petty Cash as at 1st January 2022		-
<b>TOTAL BALANCE AS AT 31.12.22</b>	<b>£</b>	<b>506.11</b>

Audited by David Service

## SUNDAY SEEKERS

Income	£	2022
OFFERINGS	0.13	
<b>Expenditure</b>		
TEACHING MATERIALS		
GIFTS		
PRIZES		-
<b>Surplus</b>		0.00
Balances as at 1st January 2022		165.60
<b>TOTAL BALANCE AS AT 31.12.22</b>	<b>£</b>	<b>165.73</b>

Audited by D. Service

## PALS & HOLIDAY CLUB

Income	£	2022
Income/Don for P&T from DPC Gen Acc		
DONATIONS FROM PRODUCTIONS	110.00	
INTEREST	0.48	110.48
<b>PALS Expenditure</b>		
PRODUCTION MATERIAL		
STATIONARY		
Donation iro P&T		
COSTUMES/ CATERING		
Expenditure for P&T	39.00	39.00
CRAFT MATERIAL	-	
STATIONARY	-	
CATERING	-	
GIFTS	-	
COSTUMES	-	
GENERAL	-	
<b>TOTAL EXPENDITURE</b>		39.00
<b>Surplus</b>		71.48
Balances as at 1st January 2022		644.82
<b>TOTAL BALANCE AS AT 31.12.22</b>	<b>£</b>	<b>716.30</b>

Checked by J Gordon  
Audited by David Service

## Pastoral Care Group

Income	£	2022
Income	1,380.77	
INTEREST		1,380.77
<b>Expenditure</b>		
MISCELLANEOUS	1,081.70	
Deficit		1,081.70
Balances as at 1st January 2022		1,448.58
<b>TOTAL BALANCE AS AT 31.12.22</b>	<b>£</b>	<b>1,747.65</b>