

The Church of Scotland

New Pitsligo Parish Church

Congregational Accounts 2022

Congregation Number 342035

Charity Number SCO14620

Receipts and Payments 2022

Reference and Administration Information

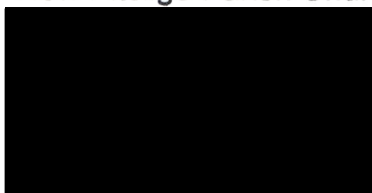
Charity Name: New Pitsligo Parish Church

Charity Registration Number: SCO 14620

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Contact Address:

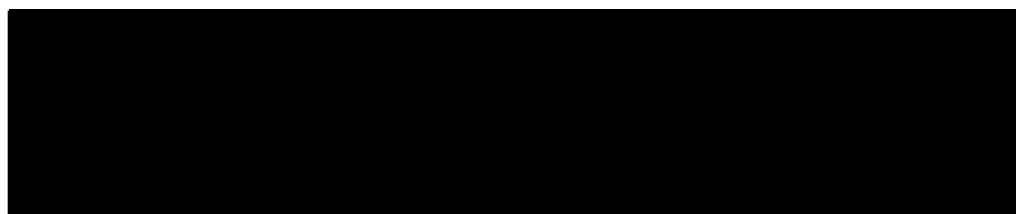
New Pitsligo Parish Church



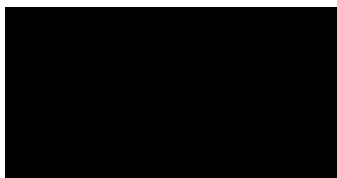
Trustees

Session Members

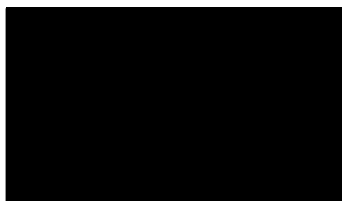
Congregational Board Members



Church Treasurer:
Session Clerk (*Temporary*)
Clerk to the Board
Minister



Independent Examiner



Bank

Bank of Scotland
Seaforth Street
Fraserburgh
AB43 9BB

Trustees' Annual Report

Year ended 31st December 2022

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charities 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 Congregational Board is appointed from within the Congregation with members nominating 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 three year period after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is serviced by the Clerk to the Board and chaired by the Minister and meets bi-monthly. Certain responsibilities are delegated to the Finance committee, The Social Committee and the Fabric committee as appropriate. The Kirk Session, also chaired by the Minister, meets bi-monthly and is responsible for the spiritual affairs of the Church and is serviced by the Session Clerk.

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.

In New Pitsligo the Church holds regular Sunday services at 11.30am with an average attendance of 12 – 20.

Throughout the year there were 9 funeral services, 2 weddings, 0 baptismal services, 2 Communion Services, 1 Harvest Thanksgiving Service and 2 Christmas Services held jointly with our linked partner Strichen & Tyrie Church. Joint World Day of Prayer Service with St John's Episcopal Church. The local school also held their Christmas Assembly in the Church.

Social Events – A Giving Day/Open Afternoon was held in the Church when members had the opportunity to come and enjoy a time of fellowship and make an extra donation, by means of a giving envelope, to Church Funds. The Church also provided a cake & candy stall at the village Platinum Jubilee Fun Day. Tea/coffee is served before the service on last Sunday of each month.

We continue to keep our members updated by quarterly newsletter. It is an important source of communication, particularly at this time of change within the Church of Scotland when many Churches throughout Scotland, including New Pitsligo, face closure and amalgamation into new unions.

Trustee's Annual Report *(continued)*

Achievements and Performance

Numbers attending regular Sunday worship have declined with many not returning after the Covid pandemic. The weekly service is recorded at Strichen Church and made available on New Pitsligo Community Facebook page where it can be viewed by those unable to attend Church in person.

The Sunday Club remains in abeyance with no children meantime attending regular worship.

The Boys Brigade however remains very active at Anchor Boy, Junior and Senior level under the captaincy of [REDACTED]. A total of 35 boys, under the age of 17, attend the various sections. We are most grateful to the 6 officers and helpers who give freely of their time to help and encourage the boys in their endeavours.

Roll - During the year 12 members were removed by death and 1 transfer to New Aberdour leaving a membership of 217 at 31st December. The death of Session Clerk, [REDACTED] was a great loss to both the Church and Congregation this year.

Fabric – Regular maintenance of the Church took place throughout the year. The Church bell had to be removed to safe keeping as the bell tower fixings had deteriorated.

Regular maintenance also took place at the manse and this year saw the replacement of the central heating boiler and oil tank.

Financial Review

Gift Aid Income for 2022 was £7953 an increase of £1677 from the previous year

WFO Income was £3128 a decrease of £296 from the previous year. While the ordinary plate offerings of £474 saw an increase of £150 from the previous year.

There was a total income of £1840 from wedding and funeral fees for the year.

Donations to the Church of £2015 was a decrease of £2406 compared to the previous year.

Church maintenance costs were greatly increased to £8349.60 as a result of storm damage to the building. Regular upgrade and maintenance to the manse amounted to £1973.50.

Fundraising events were again limited owing to Covid 19 restrictions but Giving Day donations amounted to £1069 and stall at the Jubilee Fun Day raised £353.48

This year our church raised £296.81 for third party organisations. A decrease of £132.19 from the previous year.

Reserves Policy

Whilst we do not have a reserves policy as such, we do have legacy accounts invested. These are mostly restricted funds which can only be used for the Fabric of the Church and not everyday running revenue costs.

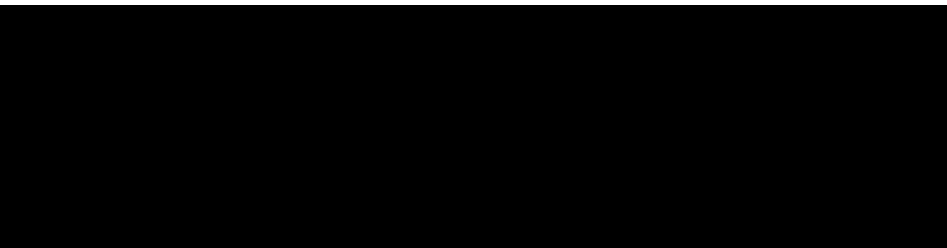
Trustees Annual Report *(continued)*

Year ended 31 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 Trusts 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 responsible steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf



Date.....6/2/23.....

Independent Examiner's Report to the Trustees of New Pitsligo Parish Church

I report on accounts of the charity for the year ended 31st December 2022 which are set out on pages 5 to 11

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 Trustees Investment (Scotland) act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

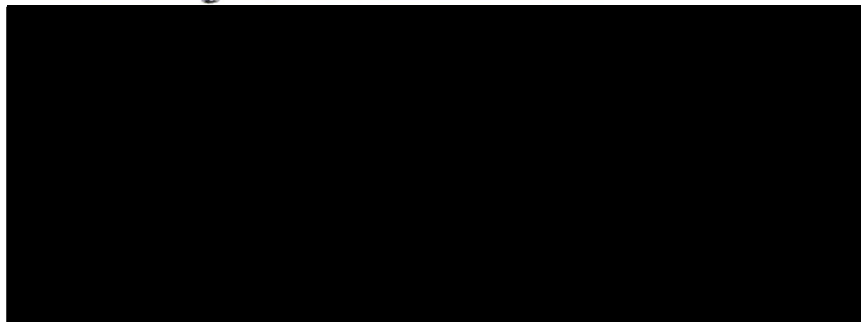
Basis of independent examiner's statement.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention (~~other than disclosed below*~~)

- 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 9 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



*Please delete the words in brackets if they do not apply. If the words do apply set out those matters which come to your attention.

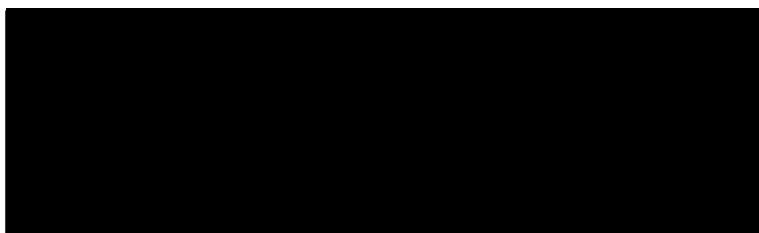
**NEW PITSLIGO PARISH CHURCH
RECEIPTS & PAYMENTS ACCOUNTS
YEAR ENDING 31ST DECEMBER 2022**

	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
RECEIPTS Note 3					
Donations	17001.80			17001.80	16817.76
Activities for Generating Funds	353.48			353.48	310.50
Bank & Deposit Interest		240.72	24.84	265.56	
Investment Income	52.71			52.71	52.64
Receipts from General Trustees	12853.02			12853.02	
Legacy					5000.00
Other	<u>11390.50</u>			<u>11390.50</u>	<u>2407.00</u>
Total Receipts	<u>41651.51</u>	<u>240.72</u>	<u>24.84</u>	<u>41917.07</u>	<u>24587.90</u>
PAYMENTS Note 4					
Cost of generating funds	147.82			147.82	128.54
Charitable activities	28919.78	1766.72		30686.50	27476.76
Governance Costs					
Total Payments	<u>29067.60</u>	<u>1766.72</u>		<u>30834.32</u>	<u>27605.30</u>
Excess (Deficit) of Receipts over Payments for the year before transfers	12583.91	-1526.00	24.84	<u>11082.75</u>	<u>-3017.40</u>
Transfers					0.00
Excess (Deficit) of Receipts over Payments for the year	<u>12583.91</u>	<u>-1526.00</u>	<u>24.84</u>	<u>11082.75</u>	<u>-3017.40</u>

NEW PITSLIGO PARISH CHURCH
STATEMENT OF BALANCES
AT 31ST DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
BANK & DEPOSIT BALANCES					
Bank & deposit balances brought forward	-796.21	25385.36	7436.65	32025.80	35043.20
MOVEMENT in YEAR:					
Excess(Deficit) of Receipts over Payments for year	12503.91	-1526.00	24.84	11002.75	-3017.40
Bank & Deposit balances carried forward	11787.70	23859.36	7461.49	43108.55	32025.80
Investments at market value				<u>3302.90</u>	<u>3577.20</u>

The Accounts were approved by the Kirk Session and Financial Board on 6/2/23
For and behalf of the Kirk Session and Financial Board.



Moderator

Treasurer

NEW PITSLIGO PARISH CHURCH

NOTES TO ACCOUNTS

1 Trustees Remuneration and Related Party Transactions

During the year the minister receive reimbursement of travel expenses £1123.10 and Council tax £429 65 (New Pitsligo share)

The Minister's Stipend is paid by the General Trustees Edinburgh.

received £640.00 for cleaning the Church

received £18.00 for materials for repairs to Church

received reimbursement of £23.37 for postage and £247.10 for purchase of Xmas Hampers from Bruce Bequest

	2022	Receipts	Payments	Transfers	2022
Unrestricted Funds					
Designated Fabric Fund (in Gen A/c)	-6600.39	20834.62	-10323.10		4011.13
Designated Flower Fund (in Gen A/c)	111.52				111.52
Designated Kirk Session Fund (in Gen A/c)	-26.09			26.09	0.00
Designated John Burnett Mortification Fund (in Gen A/c)	120.90				1120.90
Designated Messy Church Fund (in Gen A/c)	252.82			-252.82	0.00
General Fund	<u>5345.03</u>	<u>20716.89</u>	<u>-18744.50</u>	<u>226.73</u>	<u>7544.15</u>
Total Unrestricted Funds	<u>-796.21</u>	<u>41651.51</u>	<u>-29067.60</u>		<u>11787.70</u>
Restricted Funds					
Legacy Fund	21571.46	240.72	-759.00		21053.18
Sunday School Fund	375.00		-12.00		363.00
Bruce Bequest Fund	<u>3438.90</u>		<u>-995.72</u>		<u>2443.18</u>
Total Restricted Funds	<u>25385.36</u>	<u>240.72</u>	<u>-1766.72</u>		<u>23859.36</u>
Endowment Funds					
Geo. G.S. Davidson Trust Fund	<u>7436.65</u>	24.84			<u>7461.49</u>
Total Endowment Funds	<u>7436.65</u>	<u>24.84</u>			<u>7461.49</u>
Total Funds	<u>32025.80</u>	<u>41917.07</u>	<u>-30834.32</u>		<u>43108.55</u>
Church of Scotland Trust	<u>3577.20</u>				<u>3302.90</u>

Purposes of Unrestricted Funds

Fabric Fund : The Trustees have set aside this fund for minor repairs to Church & Manse

Flower Fund: This is a fund to provide flowers for display during services of worship

John Burnett Mortification Fund ; To be used at the discretion of the Minister.

General Fund : This is a fund to meet the everyday running costs of the Church

Purposes of Restricted Funds

Legacy Fund : This fund is to be used for major repair work on the Church and Manse properties as required also the upkeep of the Organ.

Kirk Session Fund This fund is for use by the Kirk Session at their discretion

Sunday School Fund: This fund is to be used for the running of the Sunday School.

Bruce Bequest: This fund receives money each year to be distributed to people in the parish at the discretion of the Kirk Session.

Purposes of Endowments Funds

Geo G.S.Davidson Trust Fund: The interest accrued on this fund to be paid out to people of the parish at the discretion of the Kirk Session

The Church of Scotland Trust: The dividends are paid to the General A/c

The value of the Growth Fund equates to 150 units at a price of £ 5.40 per unit.

	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
3 Analysis of Donations					
WFO Scheme (not Gift Aid)	3128.00			3128.00	3424.35
Gift Aid Donations	7953.00			7953.00	6276.00
Tax Recov on Gift Aid Donations	1846.38			1846.38	1562.61
Tax Recov on Gift Aid Small Don Scheme	1585.62			1585.62	401.10
Ordinary Offerings (Open Plate)	473.80			473.80	323.70
Other					
Contributions/Don	2015.00			2015.00	4421.00
Retiring Offerings					
Energy Grant					
Deposit Bruce Bequest					<u>409.00</u>
	<u>17001.80</u>			<u>17001.80</u>	<u>16817.76</u>
Activities for Generating Funds					
Baking Stall	353.48			353.48	0.00
Sponsored Walk					310.50
Quiz Night					0.00
Coffee Morning					0.00
	<u>353.48</u>			<u>353.48</u>	<u>310.50</u>
Bank & Bond Interest					
Interest Bonds & Bank		240.72		240.72	
Geo S Davidson Trust Fund A/c			24.84	24.84	
Receipts from General Trustees	<u>12853.02</u>			<u>12853.02</u>	
	<u>12853.02</u>	<u>240.72</u>	<u>24.84</u>	<u>13118.58</u>	
Investment Income					
C of Scot Deposit & Growth Fund Dividend	<u>52.71</u>			<u>52.71</u>	<u>52.54</u>
Other Receipts					
Funeral Fees & Weddings	1840.00			1840.00	480.00
Life & Work	144.00			144.00	144.00
Pulpit Supply Str Ty & Edinburgh	252.90			252.90	0.00
Cheque not presented for payment					120.00
Sale Churchyard Books	3.00			3.00	3.00
Legacy					5000.00
Aviva Insur Claim (storm damage)	6693.00			6693.00	
Vat reclaim Lowies Ltd A/c	1388.60			1388.60	
National Giving Day	<u>1069.00</u>			<u>1069.00</u>	<u>1660.00</u>
	<u>11390.50</u>	<u>240.72</u>	<u>24.84</u>	<u>11656.06</u>	<u>7407.00</u>
Donations Balance Total	<u>41651.51</u>	<u>240.72</u>	<u>24.84</u>	<u>41917.07</u>	<u>24587.90</u>

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2022	2022	2022	2022	2021
4 Analysis of Payments					
Costs of Generating Funds					
Hire of Hall					0.00
Offering Envelopes	147.82			147.82	128.54
Charitable Activities					
Ministries & Mission Allocation	13709.00			13709.00	8899.20
Less Presbytery Allowance	-550.00			-550.00	
Less Endowment Income	-2634.00			-2634.00	0.00
Overpayment M&M Allocation	-1117.00			-1117.00	0.00
Locum Costs	0.00			0.00	368.02
Presbytery Dues	336.40			336.40	343.65
Minister's Travel Expenses	1123.10			1123.10	402.18
Pulpit Supply	0.00			0.00	622.80
Other Staffing Costs	1170.00			1170.00	792.00
Fabric Repairs & Maintenance	10323.10			10323.10	8396.14
Share Manse Co Tax & Insurance	656.40			656.40	1565.04
Heat & Light	2127.55			2127.55	3184.58
Insurance	1662.70			1662.70	1621.92
Other expenses					
Life & Work	144.00			144.00	388.60
Miscellaneous	632.97			632.97	362.40
Other expenses/monies paid out	313.00	1766.72		2079.72	280.23
	27897.22	1766.72		29663.94	27226.76
O/S cheques due to insufficient funds in A/c at end of 2021	1022.56			1022.56	
	28919.78	1766.72		30686.50	27226.76
Payments Balance Total	29067.60	1766.72		30834.32	27355.30

5 Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipend and contributions for National Insurance, pension and housing and loan fund.

Ministers' stipends are paid in accordance with the National Stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,700 the maximum stipend in the 5th and subsequent years of service was £ 35,269

6 Collections for Third Parties	2022	2021
Christian Aid 2 Years	549.16	313.00
Macmillan Nurses		<u>116.00</u>
RNLI Fraserburgh	60.65	
RNLI Fraserburgh Brown Pennies	<u>12.00</u>	<u>429.00</u>
	<u>621.81</u>	

APPENDIX

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

CAPITAL ACCOUNT	2022	2021
	£	£
Capital Balance held at 31st December 2022	60000.70	<u>60000.70</u>
REVENUE ACCOUNT		
Capital Balance held at 31st December 2022	<u>10232.54</u>	<u>20893.56</u>