

The Church of Scotland

Alness Parish Church of Scotland

Congregational Accounts for year ended 31 December 2023

Congregation No. 392195

Charity No. SCO15227

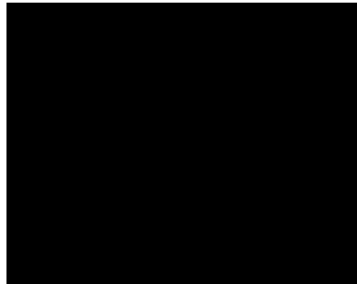
Reference and Administrative Information

Charity Name: Alness Parish Church of Scotland

Charity Registration No. SCO15227

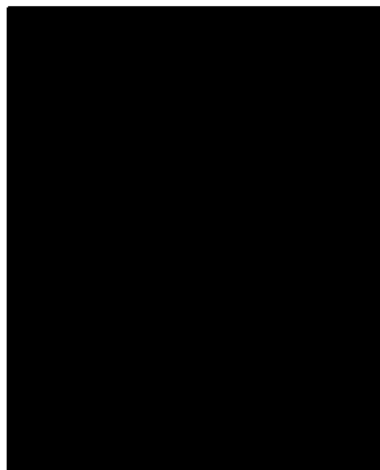
Congregational Reference No. 392195

Contact Address:

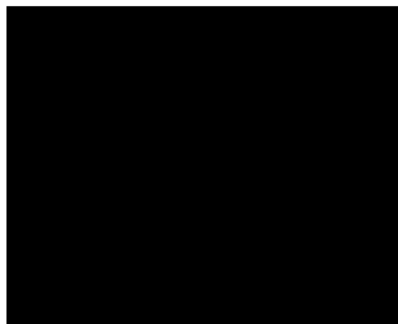


Trustees

Elders



Congregational Board Members

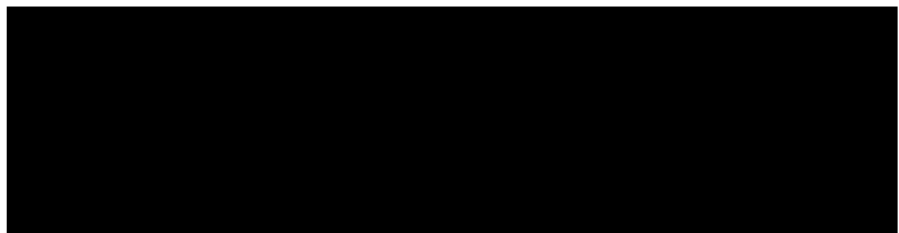


Associate Member



Church Treasurer:

Session Clerk:



Minister

Independent Examiner



Bankers:

Royal Bank of Scotland

Bank of Scotland

53 High Street

High Street

Alness IV17 0SH

Dingwall IV15 9HL

Trustees' Annual report

Year ended 31 December 2023

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 those members of the church who are considered 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.

Organised Structure

Both the Congregational Board and Kirk Session are moderated by [REDACTED] with the authority and consent of the Interim Moderator [REDACTED]. The Congregational Board met six times during the year. Certain responsibilities are delegated to the Property Committee as appropriate. The Kirk Session met six times during the year. The Kirk Session is responsible for the spiritual affairs of the Church.

The Stated Annual Meeting will take place before the end of March.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland throughout a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The Congregation of Alness Parish Church, post the lifting of Covid 19 restrictions, continues to have a blended form of worship with some of the congregation still worshipping at home. A Morning Service is held every Sunday at 11am. This service is recorded and emailed out as a sound file to members and adherents who desire it. In preparation for the proposed Union between Alness and Rosskeen CoTS we have held combined morning worship on the first and last Sunday of each month. On the first Sunday in Alness, the last at Rosskeen. Young Church remains healthy with a Sunday School and Bible Class, and on a Thursday evening a Puppet Team Ministry. A Ladies Bible Study meets fortnightly within the hall except during the school holidays. The Fellowship Teas, held monthly, include folk from the Community as well as the Congregation and have seen an increase in those attending.

Achievements and Performance

Church life and witness still centres on God's Word and the living out of our faith in accordance with the teaching of the Scriptures. We continue to support the local food banks as well as supporting other Christian Charities both Nationally and Internationally including Mary's Meals, Bear Necessities for Bulgaria and Poppy Scotland. Once again, the congregation is to be commended for its unfailing giving enabling the life and witness of the Gospel to continue and our Church property maintained fit for purpose. We continue to hold our Kirk Session and Congregational Board meetings in person. Like every other Congregation of the Church of Scotland we are actively engaged in the process and preparation of a Presbytery Mission Plan which is to take effect from December 2025.

We are particularly glad that once again this year we were able to hold a Paschal Supper within our hall, have our Easter Hot Cross Bun Outreach on the High Street; and host the Coul Hill Primary School Christmas Service shared with ministers from other denominations in the village. We also, at the Fellowship Teas, took the opportunity to mark the decades of service of one member of the Congregation, demonstrating how much we

have valued their service. In addition to all this our Safeguarding Co-ordinator has ensured that all the Trustees, have now attended the necessary Church of Scotland Safeguarding Training as mandated at the 2022 General Assembly.

In the midst of seemingly endless challenges of immense proportions, domestic and internationally, the Congregation continue, dependant as ever on God's Grace, to share the hope of the Gospel of Jesus Christ in a faithful and loving way.

Financial Review

The principal source of income is weekly offerings from members and adherents of the congregation. During 2023 there was a small decrease in actual offerings (1%), Endowment Income increased significantly. Overall, an outstanding result and the congregation should be commented for their continued support and generosity.

Reserves Policy

It is the Trustees' policy to hold reserves sufficient for the identified needs of the Church. The Church is an old building and much necessary work will be required in the coming years, as noted in the professional survey carried out recently. At the end of 2023 the Church held £125,170 in the General Account and £9,650 in the Fabric Account. The Congregation is currently vacant and reserve funds are likely for repairs to Church and Hall. The Board and Session operate a responsible attitude to stewardship and wish to be able to meet the demands of maintaining both properties adequately.

Statement of Trustees' Responsibility

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 Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 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

W Robertson ...

Session Clerk

Date 10/3/2024

Alness Parish Church of Scotland

SCO15227

Report of the Independent Examiner

Independent Examiner's Report to the Trustees of Alness Parish Church of Scotland

I report on the account of the charity for the year ended 31 December 2023 which are set out on pages 6-12.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity Trustees consider that the audit requirements of the 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 included 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 seek explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 that 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 Regulations 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 held

Name:

Address:

Date:

11 March 2024

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

**Alness Parish Church of Scotland
Receipts and Payments Accounts
Year ended 31 December 2023**

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Receipts</u> Note3					
Donations	19,946	-	-	19,946	21,448
Bank and Deposit Income	1	285	-	286	47
Investment Income	-	-	3,317	3,317	-
	19,947	285	3,317	23,550	21,495
Rental of Premises	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Grants	-	-	-	-	-
Receipts from General Trustees	-	-	-	-	13,008
Other Receipts	2,354	-	-	2,354	1,780
Special offerings for 3rd parties	-	468	-	468	780
Total Receipts	22,301	753	3,317	26,372	37,063
<u>Payments</u> Note 4					
Cost of Generating Funds	197	-	-	197	123
Charitable Activities	21,592	-	-	21,592	36,147
Governance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Purchase of Equipment	-	-	-	-	-
Special offering for 3rd parties	-	468	-	468	780
Total Payments	21,789	468	-	22,257	37,050
Excess/Deficit receipt over Pays	512	285	3,317	4,114	12
Transfers	-	-	-	-	-
Excess Receipts over Payments	512	285	3,317	4,114	12

**Alness Parish Church of Scotland
Statement of Balances
at 31 December 2023**

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
<u>Bank and Deposit Balances</u>						
Brought Forward	Note 2	123,620	9,471	-	133,091	
Movement in year						
Excess (Deficit) of Receipts over payments for year		512	285	3317	4,114	
<u>Bank and Deposit Balances</u>						
Carried Forward		124,132	9,756	3317	137,205	133,091

Investments at market value

(Cost £)

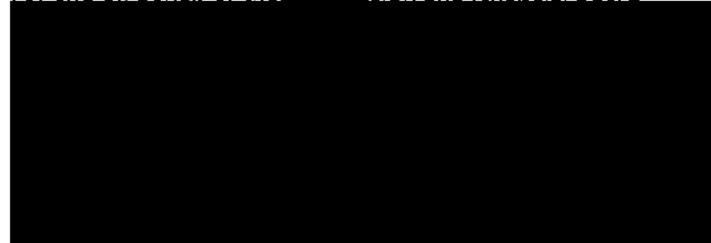
Assets

Liabilities

The accounts were approved by the Kirk Session and Financial Board

on 10th March 2024 Date

For and on behalf of the Kirk Session and Financial Board



..... Session Clerk

..... Treasurer

**Alness Parish Church of Scotland
Notes to Accounts**

Note 1. Trustees Remuneration and Related Party Transactions

During the year no trustee received reimbursement of expenses

Note 2. Movement in Funds

	At 1 Jan 2023	Receipt	Payment	At 31 Dec 2023
Unrestricted Funds				
General Account	121,490	25,387	21,707	125,169
Designated Sunday School	1,425	583	550	1,457
Designated Ladies Group	82	1	-	83
Designated Fellowship Group	622	117	-	739
Restricted Funds				
Fabric Account	9,366	284	-	9,650
Prayer Group Account	104	1	-	105
Endowment Funds	-	-	-	-
Total Funds	133,089	26,372	22,258	137,204

Purpose of Designated Funds

Sunday School/Bible Class. These funds are used by the Sunday School and Bible Class.

Ladies' Group. These funds are used to fund Ladies' Group activities in the life of the congregation.

Fellowship Group. These funds are used for social activities within the life of the congregation.

Purpose of restricted funds

Fabric Account. The Trustees have set aside funds for the maintenance of the Church Property.

Prayer Group Account. These funds are to be used for Mission and Evangelism enterprises.

Endowment Funds

Income from the Wm Munro Bequest is unrestricted and is included in the general account.

Alness Parish Church of Scotland
Notes to Accounts
Analysis of Donations

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
WFO Scheme (non Gift Aid)	5,233	-	-	5,233	5,443
Gift Aid Donations	6,218	-	-	6,218	7,907
Tax recovered on Gift Aid	3,816	-	-	3,816	4,085
Open Plate	4,580	-	-	4,580	3,993
Income - other organisations	-	-	-	-	21
Bank interest received	1	285	-	286	47
General Donations	100	-	-	100	-
	19,948	285	-	20,232	21,496

Miscellaneous Income

Contributions to Heat and Light	300	-	-	300	250
Funeral/wedding fees	750	-	-	750	505
Life and Work Subscriptions	42	-	-	42	36
Fellowship Group events	117	-	-	117	-
Sunday School Income	583	-	-	583	939
Hall Hire	50	-	-	50	50
	1,841			1,841	1,780

Wm Munro Bequest

	-	-	3,317	3,317	-
	-	-	3,317	3,317	-

Grants Received

Holiday Club	-	-	-	-	-
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Other

<u>Refunds received</u>	513	-	-	513	13,008
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Special offerings for 3rd parties	-	468	-	468	780
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Total Donations	22,301	753	3,317	26,372	37,064
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Alness Parish Church of Scotland
Notes to Accounts
Analysis of Payments

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Cost of Generating Funds</u>					
Offering Envelopes	197			197	123
	197			197	123
<u>Charitable Activities</u>					
Ministries cont. 16739		-	-		
Less Vacancy Allow. 11196	5,543	-	-	5,543	4,798
Presbytery Dues	565	-	-	565	596
Pulpit Supply	526	-	-	526	496
Church Cleaning	500	-	-	500	605
Repairs and Maint - Church	2,830	-	-	2,830	5,000
Hall	20	-	-	20	16,772
Manse	5,028	-	-	5,028	1,710
Heat and Light	2,758	-	-	2,758	2,318
Insurance	2,034	-	-	2,034	1,843
Print, post and stationery	76	-	-	76	239
Sunday School/Bible Class exps.	507	-	-	507	767
Outreach and evangelism	259	-	-	259	289
Life and work payments	42	-	-	42	36
Communion exps.	41	-	-	41	-
Fellowship Group events exps.	-	-	-	-	92
Miscellaneous	510	-	-	510	250
Donation to Compassion	352	-	-	352	336
	21,591	-	-	21,591	36,147
<u>Governance Costs</u>					
Independent Examiner's Fee	-			-	-
<u>Other Payments</u>					
Special offerings for 3rd parties	-	468		468	780
Total Payments	21,788			22,258	37,050

Notes to Accounts

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of Minister's stipends and employer's National Insurance, Pension and Housing and Loan Fund. 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 £30,115 and the maximum stipend (in the fifth and subsequent years) £37,032.

6. Collection for Third Parties

	2023	2022
Poppy Scotland	150	100
Mary's Meals	180	165
Ukraine Appeal	0	515
Bare Necessities	138	0

Alness Parish Church of Scotland
Funds held on behalf of the congregation.
By the Church of Scotland General Trustees

Appendix

Church of Scotland Investors Trust	2023	2022
New Church Hall Fund	4687	4687
Fabric Fund	3254	3139