

The Church of Scotland
Kilbirnie Auld Kirk
Year ended 31 December 2022

REF: SC016024 · 2022 · 1

Congregation No: 120662
Charity No: SC016024

**Kilbirnie Auld Kirk
Trustees' Annual Report
Year ended 31 December 2022**

The trustees present the annual report and accounts for the Kilbirnie Auld Kirk for the year ended 31 December 2022.

Reference and Administrative Information

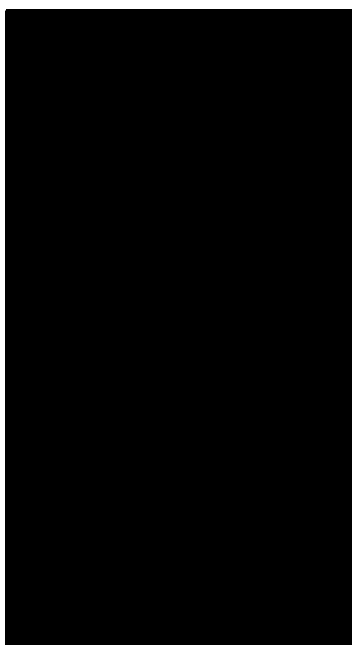
Charity Name: Kilbirnie Auld Kirk

Charity Registration Number: SC016024

Congregation Reference Number: 120662

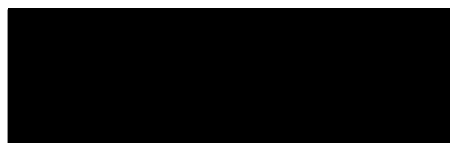
Contact Address: Kilbirnie Auld Kirk
11 Grahamston Avenue
Glengarnock
Beith KA14 3AF

Trustees



Principal Office Bearers

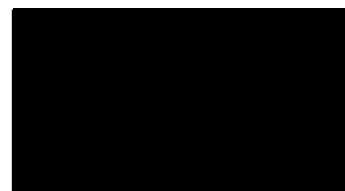
Interim Moderator
Session Clerks
Treasurer



Bankers

Royal Bank of Scotland plc
8 Church Street
Johnstone
PA5 8DX

Independent Examiner



Kilbirnie Auld Kirk
Trustees' Annual Report (*continued*)
Year ended 31 December 2022

Structure, Governance and Management

Governing Document

The church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery.

Organisational Structure

The Kirk Session meets approximately 12 times a year. The Kirk Session exercises governance over both the Spiritual and Temporal Affairs of the Congregation whilst delegating certain responsibilities to Committees such as Finance, Property, Pastoral Care, Worship, Prayer, Church & Society and others as the need arises.

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..

Worship is held at 11.00 am every Sunday with extra services, particularly at Easter and Christmas. The Sunday School is active and is held during the hours of Worship at 11.00am on a Sunday. There is also a Flower Group and a Choir.

The Church Hall is used by the Guides, Brownies, Rainbows, Boys Brigade, a dance class, and may be hired on request by local groups. We have hired the Church Hall to Social Work Groups on numerous occasions. Our hall is used as the polling station for local elections.

Achievements and Performance

2022 proved to be a very difficult year for the church. The trustees and congregation endeavoured to encourage the restart and growth of activities wherever possible post COVID restrictions. While some activities were possible, we experienced a significant fall in numbers attending, sadly the loss of a number of members due to COVID deaths and an ongoing reluctance amongst elderly congregational members to attend group activities.

The announcement in 2022 by the Presbytery, as part of the Presbytery plan, to propose the amalgamation of the two churches and the disposal of the Auld Kirk itself has led to a significant decline in attendance and regular giving/donations. In addition, there has been little enthusiasm for fundraising activities. This has had a severely negative impact on overall income.

Kilbirnie Auld Kirk
Trustees' Annual Report (*continued*)
Year ended 31 December 2022

Financial Review

As a consequence of reduced fundraising opportunities and a reduction in opportunities for congregational giving we have shown a deficit of £8,337 (2021 – Deficit of £9,715). This has arisen primarily from the significant impact of COVID-19 restrictions and closures during 2022. The principal sources of income were all affected by restrictions, particularly the income from the Nearly New Shop, Donations and Freewill Offerings.

The churches available finances fell as a consequence of the year's deficit as detailed in Note 8.

The trustees recognise that the funds held are less than sufficient for the ongoing maintenance of a Category A listed building, a suite of halls and the manse, a comprehensive insurance cover is in place.

Reserves Policy

At the year-end, the Church held unrestricted cash funds of £63,332 of which £12,119 is designated for the fabric fund. The remaining balance of £51,213 represents more than twelve-month's expenditure. The trustees are aware of the ongoing maintenance and remedial work required to maintain all 3 properties to an appropriate standard. The trustees may use the additional reserves for these works. The church also held £308 of restricted funds, which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

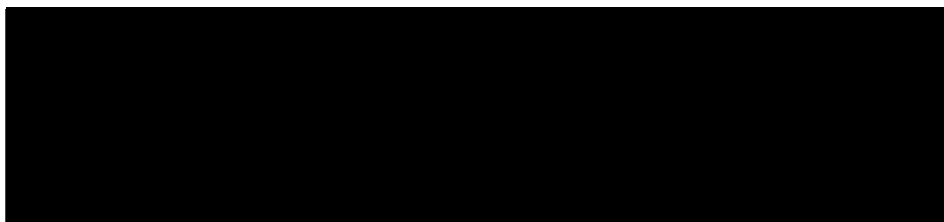
The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the 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) Regulations 2006 and the Regulation 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

Signed

Date



Kilbirnie Auld Kirk
Independent Examiner's Report to the Trustees
Year ended 31 December 2022

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on the pages 5 to 10.

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 Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006.

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

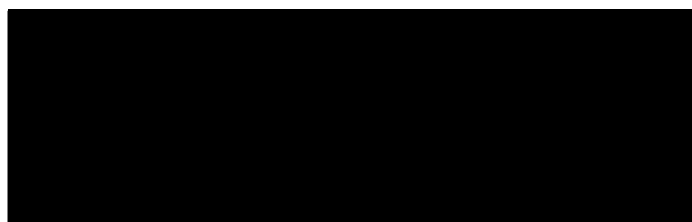
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulation 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.



24th March 2023

Kilbirnie Auld Kirk
Independent Examiner's Report to the Trustees
Year ended 31 December 2022

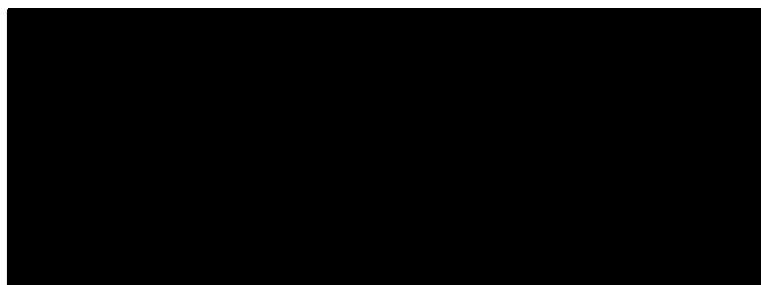
	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Receipts					
Donations	3	19,826	0	19,826	25,227
Fabric Fund		0	0	0	0
Legacy Bequests		0	0	0	0
Flower Fund		0	316	316	60
Bank and Deposit Interest		214	0	214	40
Investment Income		11	0	11	1
		20,051	316	20,367	25,328
Rental of premises		880	0	880	530
Regular Fundraising	7	9,071	0	9,071	6,040
Weddings and Funerals		1,259	0	1,259	300
Life & work		0	0	0	0
Total Receipts		31,261	316	31,577	32,198
Payments					
Charitable Activities	4	39,310	604	39,914	41,913
Surplus / (Deficit) for the year before transfers		(8,049)	(288)	(8,337)	(9,715)
Transfers		0	0	0	0
Surplus / (Deficit) for the year		(8,049)	(288)	(8,337)	(9,715)

Kilbirnie Auld Kirk
Independent Examiner's Report to the Trustees
Year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bank Deposit & Investment Balances b/f		71,381	596	71,977	81,692
Movement in year: Surplus / (Deficit) for the year		(8,049)	(288)	(8,337)	(9,715)
Bank Deposit & Investment Balances c/f	8	63,332	308	63,640	71,977

The Kirk Session approved the accounts on 20/3/23

For and on behalf of the Kirk Session Financial Board



Session Clerk

Treasurer

Kilbirnie Auld Kirk
Independent Examiner's Report to the Trustees
Year ended 31 December 2022

1 Trustee Remuneration and Related Party Transactions

During the year, [REDACTED] who is a member of the Kirk Session, received £7,107 for Locum Service.

2 Movements in Funds

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted Funds					
Designated Fabric Funds	12,108	0	0	11	12,119
General Fund	59,273	31,261	39,310	-11	51,213
	71,381	31,261	39,310	0	63,332
Restricted Funds					
Restricted Fabric Funds	0	0	0	0	0
Flower Fund	596	316	604	0	308
	596	316	604	0	308
Total Funds	71,977	31,577	39,914	0	63,640

Purpose of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property; the Church of Scotland designated for this purpose holds monies on the church's behalf

Purpose of Restricted Funds

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

Kilbirnie Auld Kirk
Notes to the Accounts (continued)
Year ended 31 December 2022

3 Analysis of Donations

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Free Will Offerings/ Gift Aid Donations		0	0	0	20,203
Tax recovered on Gift Aid donations		0	0	0	2,445
Ordinary Offerings (Open Plate)		18,098	0	18,098	1,009
Other Offerings, Donations Etc.		1,728	0	1,728	1,570
		19,826	0	19,826	25,227

4 Charitable Activities

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Ministries & Mission Allocation		16,301	0	16,301	17,278
Locum Fees		7,107	0	7,107	5,424
Presbytery Dues		630	0	630	914
Other Staffing Costs		6,510	0	6,510	4,645
Repairs & Maintenance	6	1,677	0	1,677	4,626
Organ & piano		435	0	435	440
Heat & Light		1,502	0	1,502	4,075
Insurance		4,169	0	4,169	3,944
Printing, Stationery and Postage		83	0	83	89
Other Expenses		90	604	694	185
Copyright Licence		306	0	306	293
Life at Work		0	0	0	0
Donations		500	0	500	0
		39,310	604	39,914	41,913

Kilbirnie Auld Kirk
Notes to the Accounts (*continued*)
Year ended 31 December 2022

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' contributions for national insurance, pension, 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 and maximum £35,269 in 5th and subsequent years of service.

6 Repairs and Maintenance

	2022	2021
	£	£
Fire and Security Maintenance	197	338
Electrical work	0	840
Joinery work	150	50
Grounds & Paths	426	0
Fire & Safety	108	144
Roofing	400	1,850
Painting & Decorating	100	1,084
Plumbing & Boiler Replacement	296	320
	<u>1,677</u>	<u>4,626</u>

7 Regular Fundraising

	2022	2021
	£	£
Sale of books/ Children's Yard Sale	50	0
Nearly New Shop	9,021	5,909
Choir Concert	0	131
	<u>9,071</u>	<u>6,040</u>

Kilbirnie Auld Kirk
Independent Examiner's Report to the Trustees
Year ended 31 December 2022

8 Bank Deposits & Investments

	2022	2021
	£	£
Royal Bank of Scotland	11,445	20,545
National Savings & Investments	12,119	12,108
The Church Scotland Investors Trust	38,942	38,728
HM Treasury	0	0
Cash in Hand	826	17
Flower Fund	308	579
	<u>63,640</u>	<u>71,977</u>

Appendix

During this time of vacancy our manse is being let, the rental for which is held by the Trustees of the Church of Scotland on behalf of the congregation. The funds are available for fabric repairs and maintenance; the balance of the fund held at 31 December 2022 amounted to £17,173.