

Evie and Rendall Parish Church of Scotland

Scotland · Charity number SC016806

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1964-12-03
Register	View on the OSCR register

Contact

Address Lettally
 Firth
 Orkney
 KW17 2PA

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: it is set up for the Advancement of religion, to the Glory of God, in the Parishes of Evie and Rendall. This is done by holding weekly Worship services, prayer meetings, Bible Study, children's clubs, Community events, and pastoral work with elderly, sick and needy people in the Parishes. Also providing goods for the local Foodbank, and providing in a small way for our Overseas partners in the Churches where they are, through fundraising events.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion

Geography

- **Main operating location:** Orkney Islands
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£28,053	£46,409	-	0
2023-12-31	£33,939	£21,318	-	1
2022-12-31	£28,109	£25,883	-	0
2021-12-31	£30,302	£21,524	-	0
2020-12-31	£17,054	£11,033	-	0

Evie and Rendall Parish Church of Scotland

Scotland - Charity number SC016806

Accounts

Evie and Rendall Church of Scotland

Year ending 31st December 2024

Congregation No: 452393

Charity No: SC016806

Reference and Administrative Information

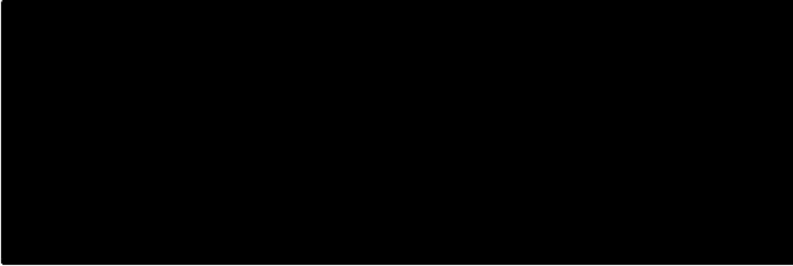
Charity Name: Evie and Rendall Church of Scotland

Charity Registration Number: SC016806

Congregation Reference No: 452393



Trustees



Principal Office-bearers

Interim Moderator:

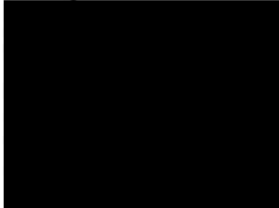
Locum Minister

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers

Bank of Scotland,
56 Albert Street
Kirkwall
Orkney
KW15 1HJ

Trustees' Annual Report Year ended 31 December 2024

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 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is responsible for spiritual and temporal affairs within the Church and is moderated by the minister, meeting as often as necessary. Certain responsibilities are delegated to others with the necessary skills and experience, but always under the oversight of the Kirk Session.

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 through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Evie and Rendall Church is part of the Evie and Rendall with Firth churches linkage.

Being founded on the word of God, the congregation seeks to be spiritually active in leadership and membership, caring for each other through fellowship; and rejoicing in the love of God, reaching out to the wider community in response to their spiritual and practical needs. The congregation also aims to be friendly, alive and extending, with its structure and building meeting the needs of a go-ahead church and its work in the community, aiming to reach all for Christ.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

Evie and Rendall Church holds worship services every Sunday along with Firth Church. Services alternate weekly between Hackland Church, Rendall, and Firth Church. This has been taking place since September when the Locum Minister went away. Services have been led, sometimes by visiting preachers and sometimes by the Worship Group, made up of members from both Congregations. This has been working very well and seems to have brought new life and encouragement to both Congregations.

Community Services were held in the Rendall Community Centre at Remembrance and Christmas this Year again.

Worship Services at Smiddybrae House, Residential Care Home, are held four or five times a Year, led jointly by Evie, Rendall and Firth.

Fortnightly Bible Studies are held in the homes of those who attend. This has been very well attended again, throughout the Year.

During term-time there is a weekly after-school club for Evie & Rendall primary school children held in Hackland Church, Rendall. The weekly attendance has been very encouraging throughout the Year. A Beach Clean and Picnic was held in the Summer and a Christmas Nativity was and party in December.

A Beach Clean and Picnic was held for the children of After School Club in June and a Party at Christmas. The children performed a Nativity at the Community Carol Service in the Community Centre as well as at the Church. Fundraising Activities during the Year were a Soup and Sandwich Lunch, for Malawi, and Cream Teas, for MAF. The Annual Harvest newsletter with a Harvest Offering Envelope was hand delivered, or posted, to all Parishioners, with Postage costs being met by all who normally deliver them. There was a good response to this Offering which realised £1504.

Financial Review

The principal source of income is from Weekly Offerings, Gift Aid Donations and Tax reclaimed. Weekly Offerings and Gift Aid Donations were very similar to last year.

Gift Aid Tax was not claimed before the end of this Year, but will be claimed in the next Year.

Expenditure was much higher than previous years with the following replacements having been purchased:- Electric Organ and Stool, Music Machine, Audio Visual Equipment, and the first payment on the New Doors. Heating costs were much higher with the increase in Electricity prices.

The Glebe Account had a Surplus of £6877 for the Year. Some Fencing and Draining was needed at a cost of £3555.

Reserves Policy

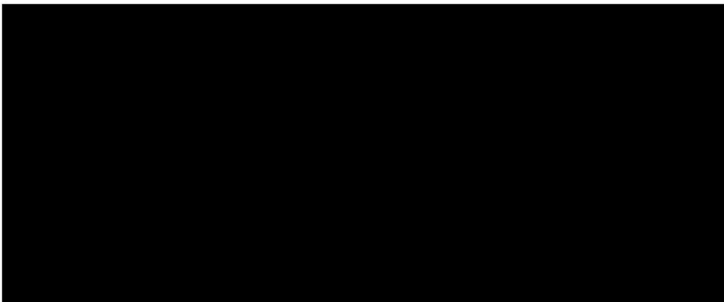
It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the end of the Year Evie and Rendall Church held unrestricted cash funds of £97,755. This represents about six month's expenditure plus an additional amount for any unexpected expenditure.

Trustees' Annual Report (cont)
Year ended 31 December 2024

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 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,



Rendall Church
SC016806

Independent Examiner's Report to the Trustees of Evie and Rendall Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 1 to 10

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 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.

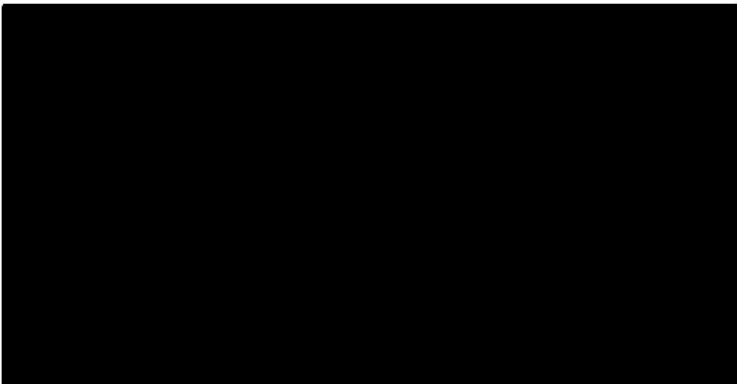
Basis of independent examiner's statement

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.

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.



Date ... 27th March 2025

Evie and Rendall Parish Church
Receipts and Payments Account
Year ended 31 December 2024

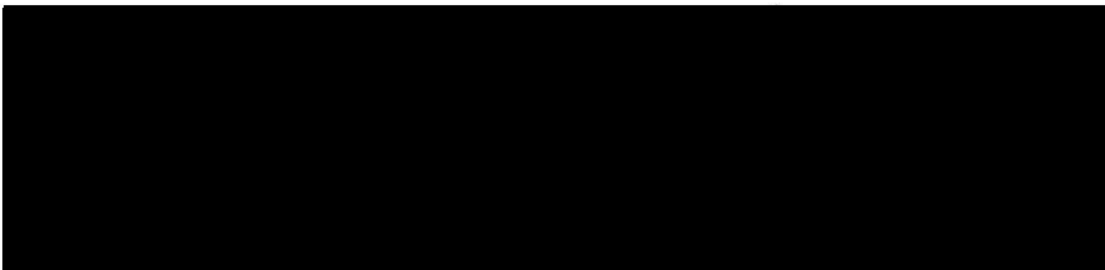
		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Receipts</u>	<u>Note 3</u>	£	£	£	£	£
Donations		8904		8904		14062
Legacies						500
Activities for Generating Funds		1623		1623		2097
Bank & Deposit interest		16		16		23
Investment income		1758		1758		1444
		<hr/>		<hr/>		<hr/>
		12301		12301		18126
Rental of premises						
Glebe Receipts		15752		15752		15813
Other Receipts -						
		<hr/>		<hr/>		<hr/>
<u>Total Receipts</u>		28053		28053		33939
<u>Payments</u>	<u>Note 4</u>					
Costs of generating funds						
Charitable activities		37533		37533		17024
Glebe Payments		8876		8876		4294
Other Payments						
		<hr/>		<hr/>		<hr/>
<u>Total Payments</u>		46409		46409		21318
Excess of Receipts over Payments for the year before transfers		(18356)		(18356)		12621
Transfers from Revenue Acc.						
Excess of Receipts over Payments for the year		<hr/>		<hr/>		<hr/>
		(18536)		(18356)		12621

**Evie and Rendall Parish
Church**
Statement of Balances

At 31 December 2023

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Note 2.					
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	116,111			116,111	103,490
Movement in Year:					
Excess of Receipts over Payments	(18356)			(18356)	12,621
 Bank & deposit balances carried forward	<u>97,755 ✓</u>			<u>97,755</u>	<u>116,111</u>
 <u>Investments at market value</u>					
2353 units in Cof S Income & Growth Fund(cost £ 9009)R				<u>15,456</u>	<u>14,205</u>
5826 units in Growth Fund Evie (cost £7361)				<u>37,170</u>	<u>33,966</u>
<u>Assets</u>					
Gift Aid Receivable					
 <u>Liabilities</u>					
Cost of repair not yet billed					

The accounts were approved by the Kirk Session and Financial Board on: - Date ... 20th March 2025



Evie and Rendall Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the year

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

Movements in Funds

Note 2.	At 1 January				At 31 Dec 2024
	2024	Receipts	Payments	Transfers	
	£	£	£	£	£
Unrestricted funds					
General Fund	5257	12285	37533	22000	2009
Designated Fabric Fund	100				100
C of S Deposit Fund	647	16			663
	<u>6,004</u>	<u>12,301</u>	<u>37,533</u>	<u>22,000</u>	<u>2,772</u>
C of S Deposit Fund E	11744				11744
Glebe Fund (April 22 nd)	98363	15752	8876	22000	83239
	<u>116,111</u>	<u>28,053</u>	<u>46,409</u>	<u>0</u>	<u>97,755</u>
Restricted funds					
Endowment funds					
Total funds	<u>116,111</u>	<u>28,053</u>	<u>46,409</u>	<u>0</u>	<u>97,755</u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
Gift Aid Donations	3260			3260	3890
Tax Recovered on Gift Aid Donations					4583
Ordinary Offerings (Open Plate)	5499			5499	5489
Other Offerings, Donations etc	145			145	100
	8904			8904	14062
4 Analysis of Payments					
Costs of generating funds					
Investment Managers' fees					
Offering envelopes					
Charitable activities					
Ministries & Mission allocation	2876			2876	1578
Presbytery dues					484
Audio Equipment & Music Machine	10683			10683	
Malawi School Appeal	500			500	
Pulpit Supply	700			700	
Ministry Locum & Travel	7171			7171	7945
Fabric Repairs & Maintenance	5604			5604	962
Heat & Light Evie Church	687			687	817
Heat & Light Rendall Church	5899			5899	2216
Insurance R & E Church	1345			1345	1340
Organist	100			100	100
Outreach	520			520	638
Music Licence	148			148	237
After School Club Expenses	324			324	
Printing, stationery and adverts	753			753	707
Other expenses	223			223	
	37533			37533	17024
Governance costs					
Independent examiner's fees					

5 Minister's 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, 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 is £31,642 and the maximum in the fifth and subsequent years is £38,884.

	2024 £	2023 £
6. Collections for Third Parties		
Orkney Foodbank	500	500
Mission Aviation Fellowship Fundraiser	550	550
Malawi Fundraiser	530	530
Malawi School Project	500	500
	<hr/> 2080	<hr/> 1,550

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2024 £	2023 £
Credit Balances held at 31 December at cost	<u>19128</u>	<u>19128</u>
Market Value of Balances at 31 December	<u>28002</u>	<u>20196</u>

REVENUE ACCOUNT

Credit Balance at 31 December	<u>3046</u>	<u>2067</u>
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Note

These funds have arisen due to the historic sale of the Orquil Manse. The revenue may be used towards the maintenance of the Manse (40%) and towards the maintenance of the fabric of Rendall Church (60%). A breakdown of the income and expenditure of this fund can be found on the next page.

Opening Balance	1/01/23	£ 18586.00
Realised Gain on	1/07/23	<u>542.03</u>
Transfer to 56 Fund	1/12/23	£ <u>19128.03</u>

Revenue on Orquil Manse Monies

	<u>2024</u>	<u>2023</u>
Income		
Interest For Fabric of Rendall Church	1041	899
Expenditure		
For upkeep of Rendall Church	0	0
Admin costs on Consolidated Fund	<u>62</u>	
Excess Income (Deficit)	979	899
Balance at 1st January 2024	<u>2067</u>	<u>1168</u>
Balance at 31st December 2024	<u>3046</u>	<u>2067</u>

Evie and Rendall Church of Scotland – Glebe Account

Note to the Accounts 2023

Glebe Receipts and Payments

Unrestricted Funds

	2024	2023
<u>Receipts</u>	£	£
VAT Reclaimed		58
Rental of Glebe Land	11520	11521
Single Farm Payment	4230	4 234
Wayleave Hydro	<u>2</u>	<u>0</u>
	<u>15752</u>	<u>15813</u>
 <u>Payments</u>		
Glebe Rent	4000	2000
Scottish Water	663	648
SAC	156	146
Field Maintenance	<u>3557</u>	<u>0</u>
Total Payments	<u>8376</u>	<u>2794</u>
Turkey & Syria Earthquake Appeal		500
Orkney Foodbank	500	500
Malawi School Project		<u>500</u>
Total Paid	<u>8876</u>	<u>4294</u>
Excess of Receipts over Payments	6876	11519
Balance at 1 st January 2024	<u>98363</u>	<u>89844</u>
	105239	101363
Transfer to General	<u>(22000)</u>	(3,000)
Balance at 31st December 2024	<u>83239</u>	<u>98,363</u>