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~~GENERAL~~

The Church of Scotland

Arbirlot Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

For Year Ended

31st December 2022

Congregation No: 301778

Charity No: SC 017413

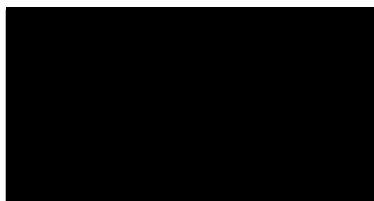
Reference and Administrative Information

Charity Name: Arbirlot Parish Church

Charity Registration Number: SC017413

Congregation Reference No: 301778

Contact Address:



The contact address shown should be the same as that held by OSCR

Trustees: As listed in Trustee Report

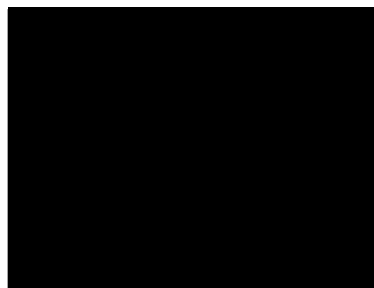
Principal Office-bearers

Interim Moderator:

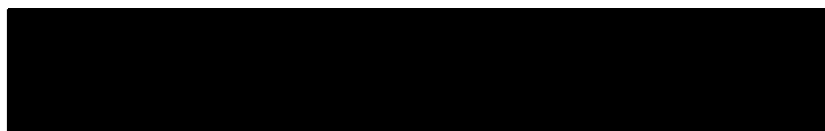
Session Clerk:

Clerk to the Board:

Church Treasurer:



Independent Examiner



Bankers

Bank of Scotland (80-12-35)
PO Box 1000
BX2 1LB

Independent Examiner's Report to the Trustees of Arbirlot Parish Church

I report on the accounts of the charity for the year ended 31 December 2022

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

An 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

10/3/2023

Arbirlot Church Budget 2023

2022 saw extensive dry-rot repairs to the church which was started in December 2021 but the costs of which landed in 2022. Inevitably these costs are rarely any smaller than the budget estimates. We also painted the outside of the church so it is in excellent order. Ironically, Arbirlot Church is due to close in 2023, although the date has not been set. For the sake of this budget I have assumed it will be 31/12/23.

Church of Scotland have allowed us to set most of our refurbishment costs against the Manse let revenues. We have reclaimed £8600 of the £16700 costs allowed in 2022 and we should recover the balance of this plus some £2500 of ongoing Manse expenses for 2023 by the end of the year; although in cash terms it is possible that 2023 expenses will fall in January 2024 so will be part of the Arbroath Churches income. All but essential repairs have been shelved due to the planned Arbirlot Church closure this year.

Glebe income will be up this year with Spring Barley being sown and should produce a net margin of almost £8000.

Our investments with Barclays produced a valuable income of £8300, £2000 over 2022 budget but the value of our holding has dropped from £308,000 to £275,000, a 10% drop (£20,000 is a nominal value of the part of the Glebe held by Arbirlot Church Trust). The investment market was starting to recover from the Covid shutdown in 2020 and 2021 but was hammered by the Ukraine war which has had a world-wide ripple effect causing soaring energy and food inflation. Additionally, China went into paralysing Covid lock-down in 2022 which has had a huge inflationary effect on large sections of manufactured goods. The Ukraine war is unlikely to resolve quickly so will continue to affect food and energy markets. The investments have recovered 3% since 1/1/23 so hopefully that will continue but the world economy faces a strong head-wind.

Our on-going saga of huge over-charging by Opus for our Hall electricity has still not been resolved after 3 frustrating years. I have ever hopeful our perseverance will result in a full recovery of this £6000.

Since we have very limited improvements planned and we have accidentally received two tax reclaims (2021 & 2022) plus £8700 of recovered costs from Church of Scotland in January with £10,000 to be recovered this year we should have a strong cash flow in 2023.

If we achieve our electricity rebate, I have budgeted a surplus of £23,000.

Arbirlot Parish Church
Statement of Balances
At 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances 01/01/2022		20,741	228	20,969	21,330
Movement in year:					
Excess of Receipts over Payments for the year		-14,398	0	-14,398	-361
Flower Fund		0	0	0	0
Bank & deposit balances @ 31/12/2022		<u>6,343</u>	<u>228</u>	<u>6,571</u>	<u>20,969</u>
<u>Investments at market value</u>					
(cost £ 178,025)		<u>295,414</u>		<u>295,414</u>	<u>328,526</u>
<u>Assets</u>					
Gift Aid Receivable		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Liabilities</u>					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on 8/3/23

For and on behalf of the Kirk Session

Session Clerk

Treasurer

08/03/2023

Arbirlot Parish Church
Receipts and Payments Account
Year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>	Note				
Donations	3	10,400	556	10,956	10,876
HMRC - Gift Aid		-		-	2,373
Investment income - net		8,301		8,301	7,441
Legacies - net		807		807	751
Monies Received from '121'		4,082		4,082	5,525
Glebe		5,665		5,665	4,733
Life & Work Magazine		144		144	144
Council Tax Refund		-		-	-
Flower Fund		-		-	42
Interest		-		-	9
		<u>29,399</u>	<u>556</u>	<u>29,955</u>	<u>31,894</u>
Contribution to use of Church Hall		3,421		3,421	1,426
<u>Total Receipts</u>		<u><u>32,820</u></u>	<u><u>556</u></u>	<u><u>33,376</u></u>	<u><u>33,320</u></u>
<u>Payments</u>					
Costs of generating funds	4	2,267		2,267	1,127
Charitable activities	5	44,951	556	45,507	32,554
Governance costs		-		-	-
<u>Total Payments</u>		<u><u>47,218</u></u>	<u><u>556</u></u>	<u><u>47,774</u></u>	<u><u>33,681</u></u>
Excess of Receipts over Payments for the year before transfers		-14,398	0	-14,398	-361
Transfers	2	0	0	0	0
Excess of Receipts over Payments for the year		<u><u>-14,398</u></u>	<u><u>0</u></u>	<u><u>-14,398</u></u>	<u><u>-361</u></u>

Arbirlot Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No 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.

2. Movements in Funds

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
Kirk Sessions's Reserve Fund - revenue	20,741	32,820	47,218	-	6,343
	<u>20,741</u>	<u>32,820</u>	<u>47,218</u>	<u>-</u>	<u>6,343</u>
Restricted funds					
Ukranian Donatiom	-	556	556	-	-
Flower Fund	228	-	-	-	228
	<u>228</u>	<u>556</u>	<u>556</u>	<u>-</u>	<u>228</u>
Total funds	<u>20,969</u>	<u>33,376</u>	<u>47,774</u>	<u>-</u>	<u>6,571</u>

Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
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3. Analysis of Donations

Gift Aid Donations	7,634		7,634	8,409
Ordinary Offerings (Open Plate)	2,686		2,686	2,197
Other Offerings, Donations etc	80	556	636	270
	<u>10,400</u>	<u>556</u>	<u>10,956</u>	<u>10,876</u>

4. Costs of generating funds

Costs relating to farming Church Land	2,267	-	2,267	1,127
	<u>2,267</u>	<u>-</u>	<u>2,267</u>	<u>1,127</u>

5. Charitable activities

Ministries & Mission allocation	8,491		8,491	7,419
Locum	6,185		6,185	5,626
Presbytery dues	320		320	288
Manse Expenses	-		-	375
Other staffing costs	1,813		1,813	1,799
Church & Hall repairs & maintenance	2,719		2,719	1,134
Heat and light	4,748		4,748	5,286
Rates and Insurance	3,352		3,352	3,524
Donations	-	556	556	-
Printing, stationery, postage, adverts, website	174		174	169
Life & Work	180		180	180
Recharge expenses to 121	16,793		16,793	6,718
Other expenses	176		176	36
	<u>44,951</u>	<u>556</u>	<u>45,507</u>	<u>32,554</u>

From:01/01/2022 To 31/12/2022

CHURCH OF SCOTLAND - GENERAL TRUSTEES

301778 Arbirlot

50 Consol. Fabric Fund - Rev

Date	Transaction	Account	Debit	Credit
OPENING BALANCE:				4,082.28
07/01/2022	McKay December Rent	Rent Received - Agents	0.00	704.00
04/02/2022	McKay February Rent	Rent Received - Agents	0.00	704.00
11/02/2022	Manse Expenditure	Property Costs	4,082.28	0.00
15/02/2022	INTEREST Q/E 31/12/2021	Revenue Interest	0.00	1.82
04/03/2022	McKay March Rent	Rent Received - Agents	0.00	770.00
05/04/2022	McKay March Rent	Rent Received - Agents	0.00	770.00
04/05/2022	McKay April Rent	Rent Received - Agents	0.00	770.00
16/05/2022	INTEREST Q/E 31/03/2022	Revenue Interest	0.00	1.28
06/06/2022	McKay May Rent	Rent Received - Agents	0.00	770.00
30/06/2022	Q2 Admin Charge	Administration Costs - Consol	146.06	0.00
06/07/2022	McKay June Rent	Rent Received - Agents	0.00	770.00
04/08/2022	McKay July Rent	Rent Received - Agents	0.00	770.00
15/08/2022	INTEREST Q/E 30/06/2022	Revenue Interest	0.00	1.46
06/09/2022	McKay August Rent	Rent Received - Agents	0.00	770.00
30/09/2022	Q3 Admin Charge	Administration Costs - Consol	474.76	0.00
05/10/2022	McKay September Rent	Rent Received - Agents	0.00	770.00
04/11/2022	McKay October Rent	Rent Received - Agents	0.00	770.00
15/11/2022	INTEREST Q/E 30/09/2022	Revenue Interest	0.00	10.89
18/11/2022	Q3 Admin Charge REVISED	Administration Costs - Consol	150.25	0.00
18/11/2022	Q3 Admin Charge REVERSED	Administration Costs - Consol	0.00	474.76
06/12/2022	McKay December Rent	Rent Received - Agents	0.00	704.00
31/12/2022	Q4 Admin Charge	Administration Costs - Consol	292.42	0.00
TRANSACTIONS:			5,145.77	9,532.21
CLOSING BALANCE:				8,468.72

Trustee's Report as of 31/12/22

1. Registered name of congregation: Arbirlot Parish Church

2. Congregation's Scottish charity number: SC 017413

3. Contact address of the congregation: [REDACTED] Session Clerk, [REDACTED]
[REDACTED]

4. Names of charity trustees during the period covered by accounts and up to the date the accounts were approved: interim moderator [REDACTED] (following the retirement of [REDACTED] where upon [REDACTED] was appointed on 24/2/20). Other trustees are [REDACTED]
[REDACTED]
[REDACTED]

5. 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.

Arbirlot Parish Church has, and always had, a quoad omnia constitution within the structure of the Church of Scotland. It has no specific governing documents but derives powers and duties through the statutory basis of the Church of Scotland. The operations of Arbirlot Parish Church, including all financial matters, are the responsibility of the Kirk session (see 6 below) which is chaired by the minister or by the interim moderator in the absence of the minister. The prime purpose is to ensure that regular services are conducted in the church according to the form of the Church of Scotland. The kirk session, with the support from the congregation, promote the interest and care of the parish generally and of residents including non-members. They also liaise with the linked charge of Carmyllie Parish Church in joint services and social activities.

6. A description of how charity trustees are recruited and appointed:

The Minister of Arbirlot Parish Church is a trustee and a member of the Kirk Session of which he is the Moderator. All other charity trustees of Arbirlot Parish Church are ruling elders, serving on the Kirk Session. They are recruited by the Minister as directed by the Kirk Session and they are appointed by the Kirk Session. Then they are ordained by the Minister and welcomed by the Kirk Session.

7. The purpose of the charity: These are set out in section 5.

8. The organizational structure of the congregation. The kirk session has authority, directly and through its committees, to conduct the affairs of the church save only for the services, which are the sole responsibility of the minister or interim moderator. A stated annual meeting gives all members of the congregation an opportunity to

question the minister and other members of the kirk session on the actions they have taken and proposals for the future.

9. A summary of the main activities of the congregation and achievements in the period:

Worship services were held every Sunday at 11am in Arbirlot Church. The services at Arbirlot and Carmyllie have been ably conducted by the appointed locum, [REDACTED] who had kindly offered pulpit supply over the years.

Food donations from the Harvest Thanksgiving at Arbirlot Church were given to the Salvation Army in Arbroath.

There is currently no Sunday School.

The Social Committee, chaired by [REDACTED] helped Carmyllie Church put on a highly successful picnic at Carmyllie Hall to celebrate Queen's Platinum Jubilee on Sunday 5th June. It was enjoyed by about 100 people from both Parishes and reached out to many non-church people.

The Church Hall is not only used for church related activities but is normally regularly used for secular activities of the community. These include: charity fund-raisers, birthday parties, dog training classes and it is available for hire as a voting poll in local and national elections. The Hall has benefitted from the continued use of the Arbroath Community Hall for Covid vaccinations so Arbirlot Church Hall became used by an exercise class and by the Arbroath Boxing Club since September 2021, which has given us much needed income.

Considerable monies have been spent on the properties to try to maintain them in reasonable condition. This will be an ongoing problem for the kirk session and why the ongoing collaboration with the newly formed Arbirlot Trust was initiated by the Kirk Session.

The Arbirlot Hall Trust has been set up by a local residence group to facilitate discussions about issues in the village and they hire the hall. It is hoped they may be able to access local authority grants to maintain the hall which is unavailable to the church. An exploratory project, was instigated by our Elder, [REDACTED] and supported by the Kirk Session, to develop a hub in the church to accommodate social activities and make the church more central to the life in the parish. Since this would inevitably mean alterations to the church this idea failed to get widespread members' support, so focus has now been switched to revitalising our Church Hall. It is hoped that with the help of the Arbirlot Hall Trust that grants for building improvements can be accessed. The Arbirlot Trust has been awarded £19,000 towards a feasibility study of creating a community hub in either the Church or the Hall. There is currently an Angus Presbytery review of Ministries and Church properties as part of a national Church of Scotland review. A plan is expected later this year but we have been informed that Arbirlot Church will definitely close by 31/12/23. No further property expenditure will be considered beyond routine maintenance.

The quarterly Parish news magazine has been replaced by news sheets and emails to save costs but still keeps everyone up to date.

The linked Churches continue to support Blythwood and donated Christmas shoe boxes filled with gifts for deserving people in Eastern Europe. Arbirlot Church also raised £556 for a Ukrainian War this year. There was also a clothes appeal for the war

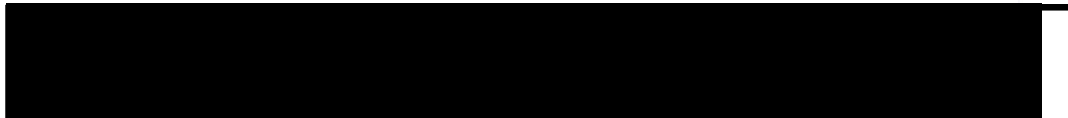
later last year which was also done in co-operation with Church of Scotland and charities.

There is a joint website: www.arbirlotandcarmylliechurches.org.uk

10. Reserve Fund Policy and Purposes. By resolution of the kirk session dated 17th August 1995, a Reserve Fund was designated within the accounting system of Arbirlot Parish Church to comprise land purchased by the kirk session in 1921 and investments purchased from the income of the land. The resolution declared that the Reserve Fund was held, as to both capital and income,

- (a) to meet any shortfall in the ordinary operations of the Church.
- (b) to meet any special expenditure required for the purposes of the Church.
- (c) to meet capital expenditure on any buildings belonging to the Church.
- (d) to make donations to any organisation operating wholly or partly in the parish of Arbirlot which has charitable status and provides for the general benefit and improvement of the community in the parish and the facilities thereof.

The kirk session reviews the Reserve Fund from time to time, and at least once a year, to ensure that it is adequate to meet all reasonable contingencies. Currently the Fund is valued at approximately £295,414 including a nominal £20,000 for the Glebe (see Statement of Balances) and the kirk session are of the view that this is adequate in relation to turnover and potential liabilities.



Signed and dated by the Session Clerk on behalf of the Kirk Session (Trustees)

BANK RECONCILIATION FORM
Arbirlot Parish Church

Bank Balance as per Bank Statement as at 31st December 2021

£ 21,240.77

Add Outstanding Lodgements:

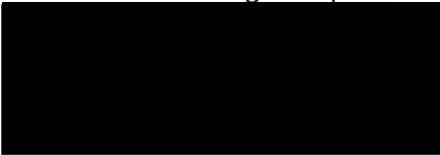
Refunds Due

Carmyllie Contribution 2021

£94.29

£94.29

Deduct Outstanding Cheques:



£150.00

£40.00

£176.00

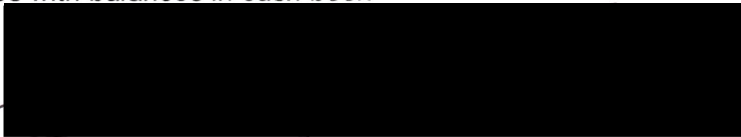
£366.00

Correct Bank Balance at 31st December 2021

which agrees with balances in cash book

£ 20,969.06

Signature



Date

8th March 2023