

**The Church of Scotland**

**East Mainland Church of Scotland**

**Congregational Accounts**

**Year Ended 31 December 2023**

---

**Congregation No: 452360**

**Scottish Charity No: SC019770**

**Trustees' Annual Report Year Ended 31st December 2023**

**Reference and Administrative Information**

Charity Name	East Mainland Church of Scotland, Orkney
Charity Registration Number	SC019770
Congregational Reference Number	452360
(Treasurers - Temporary)	
Contact Address	

**Trustees**

**Appointed  
until AGM in:**

**Principal Office Bearers**

**Bank**

Virgin Money, 3 Broad Street, Kirkwall, Orkney, KW15 1DH

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Model Constitution.

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session is elders of the Church and is chosen from those members of the Church who are considered to have the appropriate gifts and skills. Members of the Congregational Board include all elders along with those selected from the congregation, are elected from those among the congregation who have been nominated because of their skills, commitment and ability to contribute to the management of Congregational (or Fiscal) affairs. Board members are elected at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election.

### **Organisational Structure**

The Kirk Session is responsible for the spiritual affairs of the Church and must meet at least once per year, thereafter, whenever the Moderator, in consultation with the Session Clerk, considers it necessary.

The Congregational Board is responsible for fiscal matters which pertain to the running of the church and, meets at least once annually and whenever the Chairman and Clerk to the Board consider it necessary.

### **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.

### **Frequency of Services**

Worship takes place on a Sunday each week at 11 a.m. Occasional services are held to mark Christian festivals at Christmas, Easter and Remembrance. Joint services were held with South Ronaldsay and Burray Church on Maundy Thursday, Good Friday, Christmas Day and New Year's Day.

### **Achievements and Performance**

The new Minister was inducted into the charge at the start of April 2022. With the induction of the new Minister, multimedia equipment was introduced for each Sunday, and services are recorded and streamed live on a Monday evening. The ability to record and stream funerals and weddings is now available.

Messy Church took place in 2023 with a good turnout of helpers, parents and children on each occasion.

Friendship Club meets monthly with an opportunity for fellowship and refreshments in a "Warm Hub" environment in the Church Halls.

Quilting Group meet regularly in the Church Halls providing a meeting opportunity for those involved.

Labyrinth – the newly cut labyrinth is proving a useful resource and quiet days are booked in the Church using the 'Labyrinth' for 2024.

## **The East Mainland Guild**

East Mainland Guild met in March 2023 for the AGM followed by a talk on Flood Defences from Richard Francis. April's talk on the history of the Kirks in Dearness included memories of Church life from childhood to present by [REDACTED]. May's speaker, [REDACTED] gave a most enjoyable talk on a holiday in Japan. [REDACTED] told of her life as a teacher of music and her love of Orkney which led to tourist guiding. A most interesting talk and demonstration was given by [REDACTED] in July. The summer outing took us to The Barrier View Café where an excellent lunch was served. In September [REDACTED] talked about family history from Pharay with a presentation of photos. [REDACTED] spoke of her work with the Malawi Music Fund volunteering as a music instructor and teaching in schools. In November [REDACTED] shared beautiful wildlife videos of seas and cliffs around Orkney shores. The Festive afternoon included enjoyable entertainment and food. On 10<sup>th</sup> December a Carol Service was held in the Holm Hall. Pupils introduced their items and musicians guided by [REDACTED] gave a lovely programme. New members always welcome.

## **Financial Review**

2023 Fundraising - Easter Chicks £50, Amazon and Easy Funding £36-11, Calendars £750, Dearness Savoury Teas £976-31, Perpetual Calendar £5, CD's £15, Sponsored Walk £1052, Small Change/Big Change £227-14.

Our 'Big Sing' in September raised £1133 for Malawi. £840-81 was sent to Christian Aid from the Envelope Appeal and the sale of produce at the Harvest Thanksgiving Table.

Thanks to all who give regularly to the church and help with the fundraisers.

On top of paying the usual bills, the Church this year has bought a sit on lawn mower, Dyson and 4 tables. There was a surplus of £5752-24 at the end of the year.

## **Reserves Policy**

### *Long term*

It is the Trustees' policy to hold reserves of expenditure, including designated funds, against future expense for both Revenue and Capital requirements. For Revenue expense, the current policy is to hold sufficient funds for immediate use as cash and to invest any surplus in the Church of Scotland Investor's Trust, from which it may be withdrawn to answer the needs of the church fabric and congregation. The greater part of holdings for Capital projects – e.g. for large scale building requirements – are to be lodged with the Church of Scotland Trustees.

## **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 insure 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.

[REDACTED]

Session Clerk

7/3/2024

# ORCADIA

CHARTERED ACCOUNTANTS

East Mainland Church

SC 035048



## Independent Examiner's Report to the Trustees of East Mainland Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on the following pages.

### 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) (a) to (c) 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 8 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.

Orcadia  
1-3 East Road  
Kirkwall  
Orkney

Signed

Date 20/03/2024

**East Mainland Church**  
**Receipts & Payments Account**  
**Year ended 31st December 2023**

		Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<b><u>Receipts</u></b>						
	note					
Donations	4	18,308			18,308	25,194
Legacies		0			0	0
Activities for Generating Funds	4	7,254			7,254	6,029
Bank & Deposit interest		0			0	0
Investment income		0	1,550	1,007	2,556	1,060
		25,562	1,550	1,007	28,119	32,283
Rental of premises					0	0
Sale of Assets						
Sale of investments						
Grants						
Receipts from General Trustees						
Other receipts		1,293			1,293	837
<b><u>Total Receipts</u></b>		26,855	1,550	1,007	29,411	33,121
<b><u>Payments</u></b>						
Costs of Generating Funds	5	645	0	0	645	50
Charitable activities		21,198	1,597	0	22,795	17,351
Governance costs		0	0	0	0	0
Other Payments		0	0	0	0	0
					0	0
<b><u>Total Payments</u></b>		21,843	1,597	0	23,440	17,401
<b>Excess/Deficit of Receipts over Payments for the year</b>		5,012	(47)	1,007	5,971	15,720

**East Mainland Church**  
**Statement of Balances**

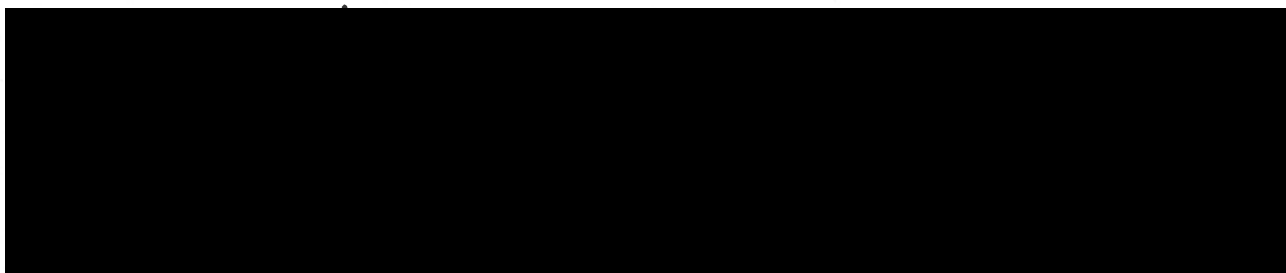
**At 31 December 2023**

<b><u>Bank &amp; Cash</u></b> <b><u>Balances</u></b>	<b>note</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Brought forward		27,082	15,073	27,739	69,894	54,174
<b><u>Movement in Year:</u></b>						
Excess of Payments over Receipts for the year		5,012	(47)	1,007	5,971	15,720
Transfers		775	232	(1,007)	0	0
		<u>32,869</u>	<u>15,258</u>	<u>27,739</u>	<u>75,865</u>	<u>69,894</u>
<b><u>Investments (at cost)</u></b>		<u>24,583</u>			<u>24,583</u>	<u>24,583</u>
<b><u>Assets</u></b>						
Gift Aid receivable						
<b><u>Liabilities</u></b>						
Unbilled heat & light etc					0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on

7/3/2024

For and on behalf of the Kirk Session



**East Mainland Church**  
**Statement of Balances**  
**Notes to the Accounts**

**1 Trustee Remuneration and Related Party Transactions**

**2 Movements in Funds**

	At 1 Jan 2023	Receipts	Payments	Transfers net	At 31 Dec 2023
<b>Unrestricted funds</b>					
Sunday School a/c	0	0	0		0
Guild a/c	830	1,173	590	(500)	913
Messy Church a/c	47			(47)	0
General Fund	26,205	25,682	21,253	1,322	31,956
	<u>27,082</u>	<u>26,855</u>	<u>21,843</u>	<u>775</u>	<u>32,869</u>
<b>Restricted funds</b>					
Sunday School Fund	0				0
Fabric Fund	10,000	1,365	1,597	232	10,000
Refurbishment Fund	10				10
Carpeting Fund	512	18			530
Glazing Fund	12				12
Organ Fund	1,855	68			1,923
Parishioner's Fund	1,133	42			1,175
Disabled Access Fund	1,551	57			1,608
	<u>15,073</u>	<u>1,550</u>	<u>1,597</u>	<u>232</u>	<u>15,258</u>
<b>Endowment Funds</b>					
Gorn Legacy	22,239	807		(807)	22,239
Brechin Legacy	5,500	200		(200)	5,500
	<u>27,739</u>	<u>1,007</u>	<u>0</u>	<u>(1,007)</u>	<u>27,739</u>
<b>Totals</b>	<u>69,894</u>	<u>29,411</u>	<u>23,440</u>	<u>0</u>	<u>75,865</u>



## East Mainland Church

### Notes to the Accounts

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<b>4 Analysis of Donations</b>					
Gift aid donations	5,570			5,570	5,835
Tax recovered on G A donations	3,474			3,474	9,315
Ordinary offerings (Open plate)	9,124			9,124	9,045
Other Donations	140			140	1,000
	<u>18,308</u>	<u>0</u>	<u>0</u>	<u>18,308</u>	<u>25,194</u>
<b>Fundraising Events</b>					
Regular Fundraising events	2,477			2,477	3,972
Weddings & Funerals	960			960	160
From sale of items				0	0
Sponsored Walk	1,052			1,052	1,210
Small Change/Big Change	227			227	347
Life & Work Magazine Fees	213			213	0
Miscellaneous	2,325			2,325	340
	<u>7,254</u>	<u>0</u>	<u>0</u>	<u>7,254</u>	<u>6,029</u>
<b>Other means of income</b>					
Investment Dividends				0	1,060
Presbytery Refund				0	0
East Mainland Guild	1,173			1,173	0
Sunday School				0	0
Messy kirk				0	47
Other Income	120			120	790
Legacies				0	0
	<u>1,293</u>	<u>0</u>	<u>0</u>	<u>1,293</u>	<u>1,897</u>
<b>Total Receipts</b>	<u>26,855</u>	<u>0</u>	<u>0</u>	<u>26,855</u>	<u>33,121</u>

## **East Mainland Church**

### **Notes to the Accounts**

	<b>Unrestricted Funds 2023</b>	<b>Restricted Funds 2023</b>	<b>Endowment Funds 2023</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>5 Analysis of Payments</b>					
<b>Costs of generating Funds</b>					
Fundraising costs	645			645	50
Advertising				0	0
	<u>645</u>	<u>0</u>	<u>0</u>	<u>645</u>	<u>50</u>
<b>Charitable activities</b>					
Ministries and Mission Allocation	4,392			4,392	3,587
Presbytery dues	946			946	946
Minister's Travelling expenses	1,543			1,543	1,422
Ministers Other Expenses				0	0
Locum Minister's fees				0	1,186
Manse Council tax	1,561			1,561	79
Pulpit Supply				0	79
Organ & Music	231			231	172
Heat & Light	1,774			1,774	1,344
Buildings Insurance	1,810			1,810	1,622
Church Maintenance	732			732	1,491
Manse Maintenance		1,597		1,597	2,653
Guild Expenditure	590			590	0
Vacancy Expenses				0	1,338
Sunday School Expenditure				0	0
Equipment	3,687			3,687	0
Church Office Expenses	510			510	0
Telephone				0	773
Life & Work	210			210	180
Printing & Stationery	278			278	253
Other expenses	2,934			2,934	225
	<u>21,198</u>	<u>1,597</u>	<u>0</u>	<u>22,795</u>	<u>17,351</u>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	0	0
<b>Other payments</b>					
Purchase of investments	0	0	0	0	0
<b>Total Payments</b>	<u>21,843</u>	<u>1,597</u>	<u>0</u>	<u>23,440</u>	<u>17,401</u>

**East Mainland Church Guild**  
**Accounts at 31 December 2023**

	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Income</b>		
Memberships	204.00	192.00
Collections	466.00	617.50
Donations	6.00	51.53
Carol Service	240.53	250.02
W D of Prayer	111.00	103.00
Malawi Music Fund	145.00	-
<b>Total Income</b>	<u>1,172.53</u>	<u>1,214.05</u>
<b>Expenditure</b>		
Capitation fee	168.00	72.00
W D of Prayer	104.00	103.00
W D of Prayer goods/post	29.00	25.00
East Mainland Church Donation	500.00	500.00
Leprosy Mission Donation	40.00	40.00
Guild Project Donation	80.00	90.00
Malawi Music Fund	145.00	-
Hall and Table Hire	-	60.00
Travel Expenses	-	10.00
Orkney Guild Together	24.00	24.00
<b>Total Expenses</b>	<u>1,090.00</u>	<u>924.00</u>
<b>Surplus / (Deficit)</b>	82.53	290.05
<b>Funds Brought Forward at 1st January</b>	<u>829.88</u>	<u>539.83</u>
<b>Funds Carried forward at 31st December</b>	<u><u>912.41</u></u>	<u><u>829.88</u></u>
 <b>Bank Balance at 31st December</b>	 829.88	 829.88
<b>Cash in Hand</b>	<u>-</u>	<u>-</u>
	<u><u>912.41</u></u>	<u><u>829.88</u></u>

**East Mainland Church**

**Funds held on behalf of the Congregation**  
**by the Church of Scotland General trustees**

	2023	2022
<b>Income Fund</b>		
Market Value at 31 December		
Income Fund 2,004 units @ £10.96	<u>21,963.94</u>	<u>21,162.24</u>
(Cost of Units £24,583.30)		