

# **The Church of Scotland**

## **Westray Parish Church**

### **RECEIPTS AND PAYMENTS ACCOUNT**

**Year ending 31 December 2023**

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**Congregation No: 452386**

**Charity No: SC025053**

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**Westray Parish Church  
Cleaton  
WESTRAY  
Orkney**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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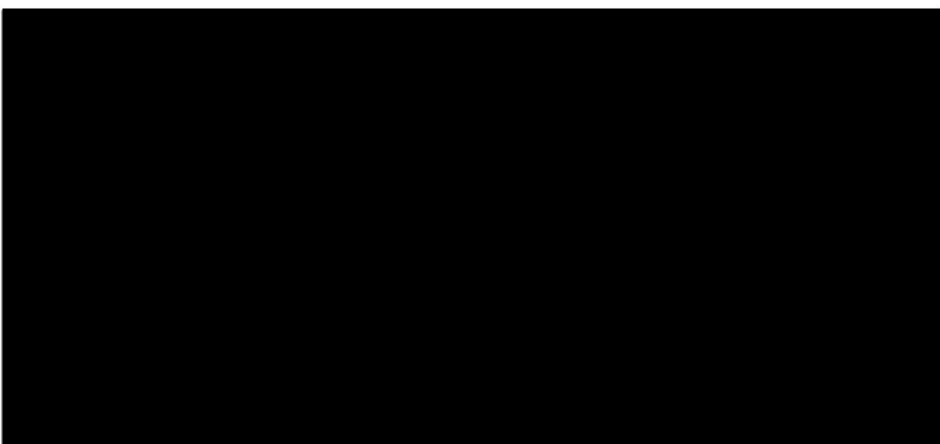
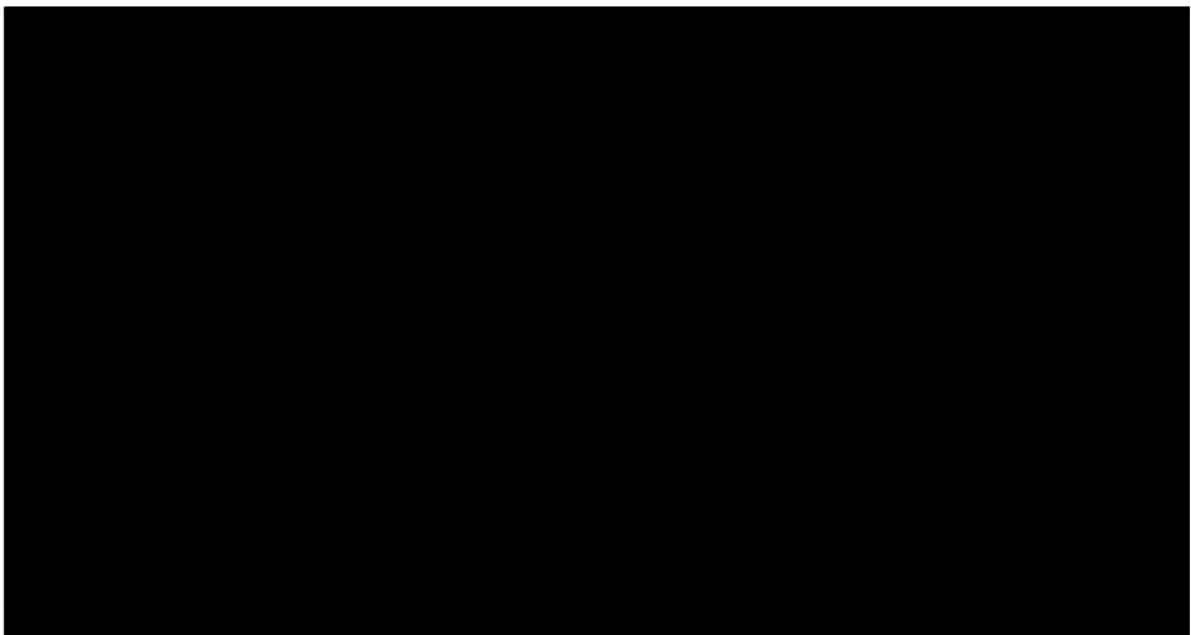
**The Trustees present the report and accounts for the Westray Parish Church for the year ending 31 December 2023.**

**Reference and Administrative Information**

Charity Name: Westray Parish Church

Charity Registration Number: SC025053

Congregation Reference No: 452386



**Bankers**

Royal Bank of Scotland,  
1 Victoria Street,  
Kirkwall  
KW15 1DP

**TRUSTEES' ANNUAL REPORT (cont.)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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## **Structure, Governance and Management**

### **Governing Document**

The congregation operates under a unitary constitution in which the Kirk Session is responsible for all matters of governance.

### **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 meets several times a year, usually in Westray Parish Kirk. Meetings are intimated through Sunday Services announcements, newsletters, magazines, and local radio. All meetings are held in public; anyone is welcome to attend.

### **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.

### **Achievements and Performance**

2023 saw a continuation of traditional levels of activity in the Church and of community activities in Westray.

The Church building remained open at all times during the year for anyone wishing prayer time or a quiet space.

The congregation normally meets for public worship on Sundays at 11.30am but also hosts a number of other events and services which are intimated locally. There are a number of organisations connected with the congregation including a Guild, Sunday School and Youth Group. We seek to serve God in our community: worshipping, witnessing and caring together.

During the year the Congregational Roll remained fairly constant, with attendance at services on a Sunday morning being similar to recent years. We continued to work closely with our Baptist neighbours and held united services alternating between the two Kirk buildings.

The congregation continue to take seriously our responsibilities towards environmental stewardship and were awarded a Gold Eco Congregation award in 2020. Whilst gratifying to receive such recognition, we take it as a challenge and incentive to maintain and improve current standards.

We are a Fairtrade Church and have played an active role in Westray's Fairtrade Island award as well as having input into the wider Orkney Fairtrade Group.

The congregation is proud to be partnered with congregations in the Thyolo Highlands Presbytery (CCAP) of Malawi. We value this partnership and remain committed to developing links with our Malawian partners in various ways. We also have strong connections with the Gogo Olive Trust (a Westray based charity helping to empower women in Zimbabwe).

We are regularly involved in supporting Christian Aid and other appeals including an appeal for Ukraine and continue to support several local causes including the RNLI, MS Research and Cancer Care charities.

### **Activities for Children & Young People**

The congregation has a busy and active Youth Group involving most of the islands' secondary age youngsters and the Church of Scotland Youth Group (COSY) meets periodically during service times for the same age group. The minister is regularly involved with Primary and Secondary School activities as School Chaplain and there is a Sunday School and / or crèche activity at all services, with all-age services from time to time throughout the year. The congregation has a Safeguarding Co-ordinator and adheres to the Church of Scotland's policy on Protection of Young People and Vulnerable Adults.



**TRUSTEES' ANNUAL REPORT (cont.)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Financial Review**

The principal source of income during the year was donations under “gift aid” which at £9,936 had decreased by 4.8% on the previous year. Weekly Free Offerings were less than the previous year with a decrease of 27.0% to £1,671 while open plate offerings increased by 17.1% on the previous year to £3,631.

Investment income was up on the previous year with prevailing interest rates edging upwards from the lower rates experienced during 2022. The balances held have decreased slightly, however interest rates remained quite low so that interest earned was modest.

A reduced level of regular receipts was realised in the year compared to 2022, and when combined with an increase in the expenditure on charitable activities, an excess of payments over receipts was realised. Open plate offerings were again improved with the return of regular Sunday worship. The net position was an overall excess of payments over receipts of £1,206.

**Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds.

In addition to covering general administration and running costs, there must be sufficient funds to cover the repair and replacement of equipment and to maintain the buildings (Westray Parish Kirk, The Manse and Ivy Cottage) in a satisfactory state.

At the year end the Church held cash funds of **£105,212.49** of which **£67,346.04** had been designated for the fabric fund and **£28,461.38** restricted for furtherance of the Gospel, pastoral care and Christian education. The remaining balance of **£9,405.07** represents approximately four months expenditure on ordinary charitable activities.

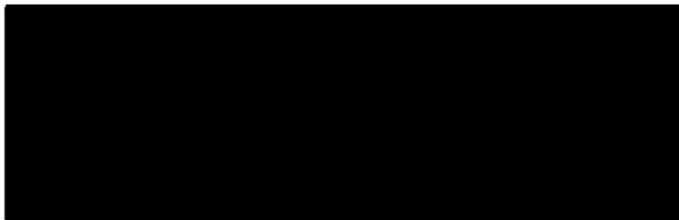
**TRUSTEES' ANNUAL REPORT (cont.)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Statement of Trustees' Responsibilities**

The Trustees prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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,



Date .....13/3/24.....

## REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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### Westray Parish Church SC025053

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 11.

#### **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.

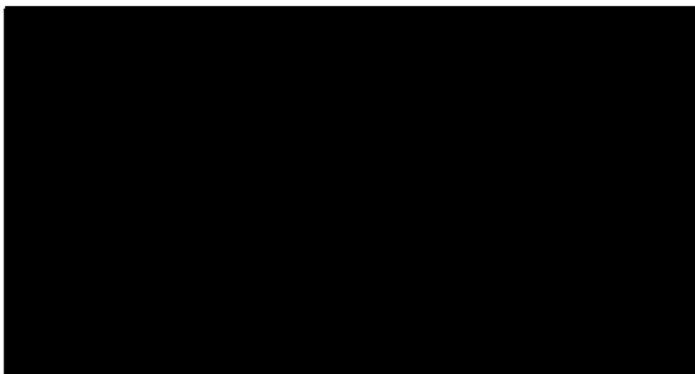
#### **Basis of independent examiner's statement**

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 10<sup>th</sup> March 2024

**Westray Parish Church**  
**Receipts and Payments Account**  
**Year Ended 31 December 2023**

	Note	Unrestricted Funds Total 2023 £	Unrestricted Funds Total 2022 £
<b>Receipts</b>			
Donations	4	21,738.20	16,429.46
Legacies		-	-
Fundraising Events		510.00	2,038.00
Bank and Deposit interest		91.76	16.66
Investment Income		5,961.93	3,688.10
Rental of premises		-	85.00
Sale of Assets		-	-
Sale of Investments		-	-
Grants		-	-
Receipts from Orkney Presbtry		-	-
Other Receipts		-	8,857.79
<b>Total Receipts</b>		<b>28,301.89</b>	<b>31,115.01</b>
<b>Payments</b>			
Costs of generating funds			
Charitable activities	5	29,057.80	23,485.70
Governance costs			
Other payments	5	450.00	2,440.01
<b>Total Payments</b>		<b>29,507.80</b>	<b>25,925.71</b>
Excess (Deficit) of Receipts over Payments for the year		<b>(1,205.91)</b>	<b>5,189.30</b>



**Westray Parish Church**  
**Statement of Balances**  
**As at 31 December 2023**

	Note	Fund Total 2023 £	Fund Total 2022 £
<b>Bank &amp; Cash Balances</b>			
Unrestricted Balances brought forward		77,957.02	72,767.72
Restricted Balances brought forward		28,461.38	28,461.38
<u>Movement in year:</u>			
Excess/(Deficit) of Receipts over Payments for the year		(1,205.91)	5,189.30
Third Party Collection held at prior year and paid over in year.		-	-
Third Party Collection held at year end.		-	-
		<u>105,212.49</u>	<u>106,418.40</u>
<b>Investments</b>			
Church of Scotland Investors Trust Growth Fund - at cost		<u>250.00</u>	<u>250.00</u>
Church of Scotland Investors Trust Growth Fund - at valuation		<u>2,915.00</u>	<u>2,700.00</u>
<b>Assets</b>		<u>-</u>	<u>-</u>
<b>Liabilities</b>			
Third Party Collection held at year end.		-	-
Unbilled Heat & Light		-	-
		<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session on 17 March 2024

For and behalf of the Kirk Session

Treasurer ..... *E Drever* .....

## Westray Parish Church

### Notes to the Accounts for The Year Ended 31 December 2023

#### 1. Trustee Remuneration and Related Party Transactions

During the year Trustees received reimbursement of expenses incurred or paid on their behalf:-

	2023	2022
	£	£
Travelling Expenses	3,027.66	1,170.83
Council Tax	2,066.12	1,900.04
Postage Stationery & Advertising	79.72	121.65
Gifts for Members of Congregation	252.92	190.00
Sunday School	168.97	185.76
	<u>£5,595.39</u>	<u>£3,568.28</u>

No trustee or 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 01 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Designated Fabric Fund	66,768.37	827.67	-	-	67,596.04
General Fund	7,762.56	27,339.96	29,507.80	-	5,594.72
Consolidated Loan Fund	3,676.09	134.26	-	-	3,810.35
Stewart Endowment	28,461.38	-	-	-	28,461.38
	<u>106,668.40</u>	<u>28,301.89</u>	<u>29,507.80</u>	<u>-</u>	<u>105,462.49</u>

#### 3. Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

##### Fabric Funds held on behalf of the Congregation by the Church of Scotland General Trustees

Capital Account	2023	2022
Credit Balances held at 31 December at cost	<u>11,666.66</u>	<u>11,264.38</u>
Market Value of Balances at 31 December	<u>14,331.66</u>	<u>13,714.38</u>
Revenue Account		
Credit Balances held at 31 December	<u>56,283.27</u>	<u>51,179.52</u>

# Westray Parish Church

## Notes to the Accounts for The Year Ended 31 December 2023

### 4. Analysis of Donations

	Unrestricted Funds Total 2023 £	Unrestricted Funds Total 2022 £
WFO Scheme (non Gift Aid)	1,671.00	2,289.00
Gift Aid Donations	9,936.00	10,435.00
Tax Recovered on Gift Aid Donations	5,931.41	395.50
Ordinary Offerings (Open Plate)	3,630.80	3,101.78
Other Offerings, Donations etc	568.99	208.18
	<u>21,738.20</u>	<u>16,429.46</u>

### 5 Analysis of Payments

	2023 £	2022 £
<b>Charitable Activities</b>		
Ministry & Mission	16,599.00	14,357.00
Presbytery Dues	485.00	485.00
Minister's Travelling Expenses	3,027.66	1,170.83
Other Staffing Costs	-	-
Fabric Repairs & Maintenance	-	-
Heating & Lighting	1,601.66	1,394.21
Council Tax, Rates, Insurance	4,220.96	3,858.95
Church Telephone & Postages	584.03	242.94
Printing, Stationary, Photocopying	228.20	450.91
Outreach - Life & Work	378.00	504.00
Equipment	565.88	-
Ecumenical Expenses	-	-
Miscellaneous Expenses	944.19	796.83
Sunday School & Youth Group	423.22	225.03
	<u>29,057.80</u>	<u>23,485.70</u>
<b>Other payments</b>		
Special Appeals	-	2,097.50
Inter Kirk Fund	450.00	342.51
	<u>450.00</u>	<u>2,440.01</u>

**Westray Parish Church**  
**Notes to the Accounts for The Year Ended 31 December 2023**

**6. Analysis of Net Assets Between Funds**

	General	Designated Fabric Fund	Stewart Endowment	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments 500 units in COS Growth Fund	-	250.00	-	<b>250.00</b>
Current Assets	9,405.07	67,346.04	28,461.38	<b>105,212.49</b>
Current Liabilities	-	-	-	-
Net Assets at 31 December 2023	<u>9,405.07</u>	<u>67,596.04</u>	<u>28,461.38</u>	<u><b>105,462.49</b></u>

The Stewart Endowment is restricted to use for furtherance of the Gospel, pastoral care, Christian education and missionary outreach within the parish of Westray.

**7. Ministers 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 was £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032.

**8. Collections for Third Parties**

	2023 £	2022 £
Ukraine	-	1,582.00
Malawi	-	240.00
Christian Aid	-	-
Orkney Food Bank	-	-
Inter Kirk Fund	-	-
	<u>-</u>	<u>1,822.00</u>