

The Church of Scotland
Kinlochleven Parish Church

RECEIPTS AND PAYMENTS
ACCOUNTS
2022

Congregation No: 382180

Charity No: SC 030288

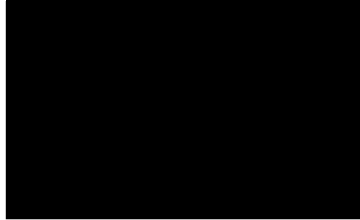
Reference and Administrative Information

Charity Name: Kinlochleven Parish Church

Charity Registration Number: SC030288

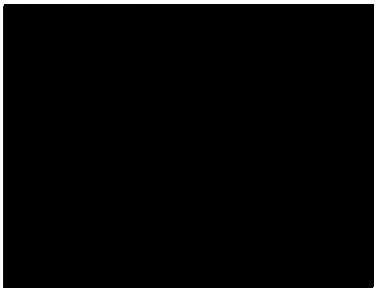
Congregation Reference No: 382180

Contact Address:



Trustees

Kirk Session

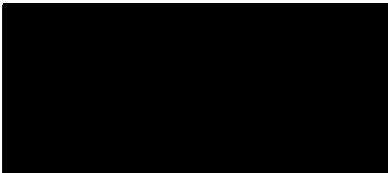


Congregational Board

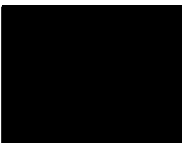


Principal Office-bearers

Minister:
Session Clerk:
Clerk to the Board:
Church Treasurer:



Independent Examiner



H49 4JG

Bankers

Royal Bank of Scotland,
High Street
Port William
Highland
H33 6AS

Trustees' Annual Report

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.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets eight times in a year. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church and acts as both finance and property committees.

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.

Unfortunately, there is no Sunday School or Youth Fellowship at the moment. There is a Guild of around 10 and Pensioners Lunch Club was about 12.

Achievements and Performance

Repair work this year has been on Manse kitchen and Hall roof. Expenses have been mainly electrical work: PAT testing/new fire alarms and church cleaning. We raised money for and donated to Ukraine, Poppy Scotland and Christian Aid.

Trustees' Annual Report (cont) Year ended 31 December 2022

Financial Review

Our main source of income is from weekly offerings. These have dropped slightly this year, but tax from Gift Aid has increased slightly.

We raised £142 for Christian Aid, £31 for Earl Haig and £360 for Ukraine.

We donated £250 to the Faith Mission Summer Scheme, which was able to be held this year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end we held unrestricted cash funds of £36503.48, which includes our Reserve and Fabric Funds.

Our Church heating system needs replaced urgently at considerable cost, therefore we must retain the Reserve and Fabric Funds at their current levels and have also applied for and been awarded, a grant from General Trustees, Church of Scotland, Edinburgh.

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 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,

[Redacted Signature]

Elder
~~Session Clerk~~

[Redacted Signature]

Date 13.2.23

Kinlochleven Parish Church

SC 030288

Independent Examiner's Report to the Trustees of Kinlochleven 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

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 provide all the evidence that would be required in an audit.

Independent examiner's statement

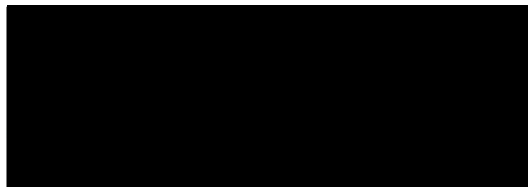
In the course of my examination, no matter has come to my attention

1. which gives me any 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.

In my opinion, the accounts and notes thereon have been properly prepared, on a cash basis and comply with the General Assembly's regulations anent Congregational finance.

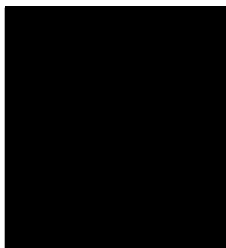
There is a balance to the credit of the Church of Scotland of thirtysix thousand eight hundred and fifteen pounds and ffiftyeight pence (£36815.58).

Signed:



Name:

Address:



Date

19-02-2023

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

		Unrestricted Funds 2022	Restrict ed Funds 2022	Endo wmen Funds 2022	Total 2022	Total 2021
<u>Receipts</u>	Note					
Donations	3	19875.55			19875.55	21095.62
Activities for Generating Funds						
Bank & Deposit interest		73.59	0.19		73.78	20.67
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Rental of premises (Hall)		960.00			960.00	1271.50
Special Collections		533.00			533.00	619.00
Linked shared expenses		3099.82			3099.82	1694.67
Other Receipts		2077.65			2077.65	2536.83
Legacy		<hr/>	<hr/>	<hr/>	<hr/>	1500.00
<u>Total Receipts</u>		<hr/> 26719.61 <hr/>	<hr/> 0.19 <hr/>	<hr/>	<hr/> 26719.80 <hr/>	<hr/> 28738.29 <hr/>
<u>Payments</u>	4					
Costs of generating funds		95.80			95.80	86.28
Charitable activities		41569.90			41569.90	29433.68
Governance costs						
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total Payments</u>		<hr/> 41665.70 <hr/>	<hr/>	<hr/>	<hr/> 41665.70 <hr/>	<hr/> 29519.96 <hr/>
Excess of Receipts over Payments for the year before transfers		-14946.09	0.19		-14945.90	789.59
Transfers						
Excess of Receipts over Payments for the year		<hr/> -14946.09 <hr/>	<hr/> 0.19 <hr/>	<hr/>	<hr/> -14945.9 <hr/>	<hr/> 789.59 <hr/>
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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Kinlochleven Parish Church
Statement of Balances

At 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward 1/1/22		51459.57	301.91	51761.48	52958.78
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year		-14946.09	0.19	-14945.90	789.59
Bank & deposit balances carried forward		36513.48	302.10	36815.58	53748.37

Investments at market value

Assets

Gift Aid Receivable

Liabilities

Cost of repair not yet billed

The accounts were approved by the Kirk Session and Financial Board on

13/2/23

for and on behalf of the Kirk Session and Financial Board

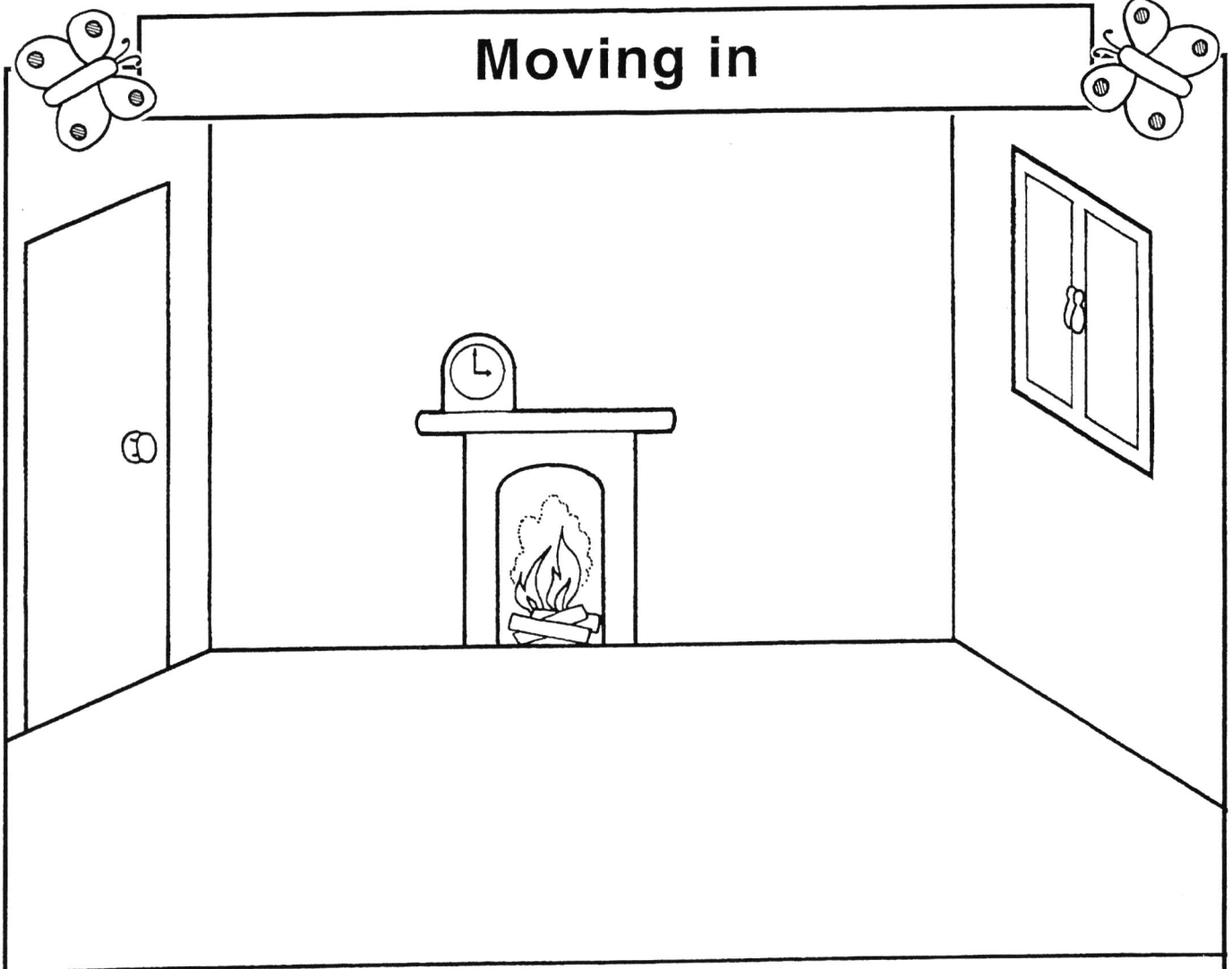
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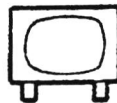
Treasurer

Moving in



• Draw

a TV **beside** the fire.



a chair **underneath** the window.



a picture **above** the fire.



a rug **in the centre of** the room.



a cat **in front of** the fire.



a dog **between** the rug and the door.



- Draw something else in the room.
- Write where it is.

Kinlochleven Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

The Minister's travel expenses for 2022 totalled £1572.10

No other trustee received reimbursement of any sort.

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 January 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
General Fund (including Reserve and Fabric)	51459.57	26719.61	41665.7		36513.48
Restricted funds					
Organ Fund	301.91	0.19			302.1
Total funds	51761.48	26719.8	41665.7		36815.58

Purposes of Restricted Funds

Organ Fund: The Trustees have set aside funds for the maintenance of the organ.

Build Accounts:

1/1/22	Opening Balance	328.83
	Total Income	2984.21
	Total Expenditure	2918.34
31/12/22	Closing Balance	<u>£394.70</u>

unch Club

1/1/22	Opening Balance	196.70
	Total Income	292.14
	Total Expenditure	300.00
31/12/22	Closing Balance	<u>£188.84</u>

	Unrestricted	-10- Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
.Analysis of Donations					
WFO Scheme and					
Gift Aid Donations	13079.00				14583.00
Tax Recovered on Gift Aid Donations	3394.99				3221.49
Ordinary Offerings (Open Plate)	2401.56				2206.20
Other Offerings, Donations etc	1000.00				1084.93
	<u>19875.55</u>	<u></u>	<u></u>	<u>19875.55</u>	<u>21095.62</u>
Analysis of Payments					
Costs of generating funds					
Offering envelopes/cash book	95.80				86.28
	<u>95.80</u>	<u></u>	<u></u>	<u></u>	<u>86.28</u>
Charitable activities					
Ministries & Mission allocation	11836.00				12180.00
Presbytery dues	383.00				0.00
Minister's Travel	1572.10				1247.99
Pulpit supply/Melvil Organist	80.00				166.00
Manse phone/Internet	705.71				628.40
Honor.	100.00				100.00
Fabric repairs / maintenance/cleaning	19142.10				8698.06
Council Tax	2375.81				2309.75
Heat/Light/	2606.06				2033.77
Insurance	1326.75				1259.08
Bench	393.99				0.00
Sundry	224.18				165.43
Mission & Wider Work	824.20				645.20
Transfers					
	<u>41665.70</u>	<u></u>	<u></u>	<u></u>	<u>29519.96</u>
Governance costs					
Independent examiner's fees					
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

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 was £28700 and the maximum stipend (in the fifth and subsequent years) £35269

	2022	2021
	£	£
6. Collections for Third Parties		
Scottish Poppy Appeal	31.00	91.20
Christian Aid	142.00	152.00
Open Doors		402.00
Ukraine	360.00	
	<u>533.00</u>	<u>645.20</u>

7. The Mission and Ministry allocation for Kinlochleven Church was £11836 and was paid in full by 31st December 2022.

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

None

KINLOCHLEVEN CHURCH OF SCOTLAND

CONGREGATIONAL ACCOUNTS AS AT 31st DECEMBER 2022

INCOME

For Normal Purposes

F/will&G/Aid Offerings	13079.00
Ordinary Offerings	2401.56
Tax from G/Aid+Int	3442.16

Donations

Guild (not banked in time)	00.00
Various + anon	1000.00
Lunch Club	300.00

For Use of Church

Vet	960.00
Fun/Wedd/Chris	700.00
Knit & Natter	1077.65

Special Collections

Earl Haig	31.00
Christian Aid	142.00
Ukraine	360.00

Sundry

Shared Expenses N/L	3099.82
Hire of chairs	100.00

EXPENDITURE

Local Ministry

Central Donations and	
Mission Allocation	11836.00
Pulpit Supply	80.00
MinTravel	1572.10

Mission & Wider Work

Pres Dues	383.00
Earl Haig+Wreath	72.20
Christian Aid	142.00
F/Mission Summer Scheme	250.00
Ukraine	360.00

Local Congregational Purposes

FWO env	95.80
Manse phone/Internet	705.71
Heat/Light	2606.06
Insurance	1326.75
H.C.Tax Manse	2375.81
Org. Hon (Donated back)	100.00
Eden/Bible/Hol.Club	
Comm cups/Quest	124.18
N/L funeral pd to us in error	100.00
Bench	393.99

Maintenance

Jenna - cleaner	1260.00
See attached sheet	17882.10

Cash in Current Account

1 st January 2022	34697.24
	<u>£61390.43</u>

Cash in Current Account

31 st December 2022	19724.73
	<u>£61390.43</u>

Assets As At 31.12.2022

<u>Reserve Fund</u>	<u>2022</u>	<u>2021</u>
Opening Balance	11385.01	
Total Interest	<u>23.08</u>	
Closing Balance	<u>£ 11408.09</u>	(£11385.01)

<u>Organ Fund</u>		
Opening Balance	301.91	
Total Interest	<u>0.19</u>	
Closing Balance	<u>£302.10</u>	_(£301.91)

<u>Fabric Fund</u>		
Opening Balance	5377.32	
Total Interest	<u>3.34</u>	
Closing Balance	<u>£5380.66</u>	(£5377.32)

<u>Assets as at 31st Dec 2022</u>	
Reserve Fund	11408.09
Organ Fund	302.10
Fabric Fund	5370.66
Cash-in-Bank	<u>19724.73</u>
	<u>£36815.58</u>

Maintenance 2022

Remove Manse Shed	160.00
Manse Washing Machine	424.00
Stormproof-Fascia & Gutter	1525.00
Half share Manse Kitchen	4132.92
██████████ - Joinery Manse Kitchen	2090.00
Morrison callout pipe leak manse	213.00
SM Electricals: Replace fuse board & Wiring	860.00
Manse fire alarms	350.00
Church fire alarms	510.00
PAT Testing Church	65.00
Manse Elec. Condition Compulsory Report	175.00
BJC Kitchens - kitchen roof	6400.00
██████████ ██████████	650.00
Chubb Annual service (money lying)	38.26
Manse Boiler	208.92
██████████ ██████████ Piano	80.00
	<u>£17882.10</u>

General Fund Budget

	<u>Budget 2023</u>	<u>Actual 2022</u>
<u>INCOME</u>		
<u>Offerings</u>		
WFO Scheme &		
Gift Aid Donations	13500	13079
Tax on Gift Aid & Interest	3000	3442
Ordinary Offerings	1500	2401
Donations	600	1000
<u>Other Ordinary General Income</u>		
Contr. Church Organisations	1500	1379
Shared Expenses	2000	3099
Weddings & Funerals	400	700
Use of Premises	960	960
Special Collections	400	533
Hire of chairs		100
<u>Total Ord. General Income</u>	<u>£23860</u>	<u>£26693</u>
<u>EXPENDITURE</u>		
<u>National Ministry/Mission& Wider</u>		
Nat.Stipend Fund Allocation		
Mission & Renewal Fund Allocation	11629	11836
Presbytery Dues	400	383
<u>Local Staffing Costs</u>		
Travelling Expenses	1600	1573
Manse phone/Internet	750	706
Pulpit Supply	300	80
<u>Building Costs</u>		
Maintenance/Cleaning	45000	19142
Heating/Lighting	3000	2605
Water & Council Tax	2400	2376
Insurance	1400	1327
<u>Other Local Costs</u>		
Outreach	600	824
Hon/Gift/Flowers	100	100
FWO Envelopes	100	96
Sundry	250	224
Bench		394
<u>Total Ordinary General Expenditure</u>	<u>£67529</u>	<u>£41666</u>

General Fund for the Year

Deficit £43669

Deficit £14973