

Kilmuir and Paible Church

Church of Scotland 2022

RECEIPTS AND PAYMENTS ACCOUNTS

YEAR ENDED 31ST DECEMBER 2022

Congregation No: 432325

Charity No: SC 030955

Reference and Administrative Information

1

Charity Name : Kilmuir and Paible Church of Scotland

Charity Registration Number : SC 030955

Congregation Reference No : 432325

Contact Address :

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Trustees

[REDACTED]
[REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]

Principal Office – Bearers

Minister : [REDACTED]
Session Clerk : [REDACTED] [REDACTED]
Church Treasurer : [REDACTED]

Independent Examiner

[REDACTED] [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Bankers

Bank of Scotland
Balivanich
Benbecula
HS7 5LA

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 (Quoad Omnia)

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. Outwith a vacancy period, the minister is also a member of the Kirk Session and is elected by the congregation and inducted by Presbytery.

The Kirk Session is responsible for management of the congregations finances.

Organisational Structure

The Kirk Session, which is primarily responsible for the spiritual affairs of the church, meets regularly throughout the year. The other committees meet as required, to progress their specific areas of responsibility.

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. Services are held twice on the Lord's Day with a prayer meeting on Wednesday. Sunday School meets in the hall during the morning service.

Reserve Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds Of £66,214.81 of which £5,578.17 had been designated for the Fabric Fund.

The Church also held £55,574.67 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (contd)

Year Ended 31 December 2022

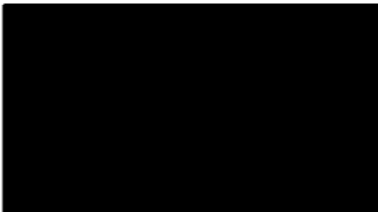
- **In reviewing the congregations income during 2022, direct donations through the freewill offering envelopes (not including gift aid recovered) have decreased from £23,457.20 in 2021 to £22,488.00. This amounts to a decrease of £969.20. (- 4.13%)**
- **Our Giving To Grow contribution formally (National Ministries contribution) has only increased this year by a £1 from £15,042.00 (2022) to £15,043.00 (2023). This will require us to send to Edinburgh £1,504.30 for ten months (Feb-Nov 2023).**
- **The collection for Blythswood Ukraine Appeal back in March raised £780.00 and a cheque for £1,000.00 was sent from the congregation.**
- **The Slavic Gospel Association fund raiser this year was a Soup and pudding Lunch held in October. The sum of £1,250.00 was raised and forwarded to them.**
- **This years Harvest Thanksgiving collection raised £490.00 and it was agreed to donate the money to Blythswood Care. A cheque for £600.00 was sent to The Shoebox appeal.**
- **In addition to reclaiming our regular gift aid on those who signed a Gift Aid declaration we once again claimed an additional £554.75 from the Gift Aid Small Donation Scheme (GASDS) a top up on small donations of £20 or less generally collected from the open plate.**
- **Finally The Kirk Session wishes to thank the congregation once again for your continued support and commitment as we seek to serve the Lord together.**

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

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,



Session Clerk

Date 21-3-23

Kilmuir and Paible Church**SC 030955****Independent Examiner's Report to the Trustees of Kilmuir and Paible Church**

I report on the accounts of the charity for the year ended 31.12.22 which are set out on pages 07 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 which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 25.03.23

Kilmuir and Paible**Receipts and Payments Account****Year ended 31 December 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u> Note 3				
Donations	24,950.91	3,367.20	28,318.11	35,998.37
Fundraising Events				
Grant				
Bank & Deposit interest				
Bank Credit				
<u>Total Receipts</u>	24,950.91	3,367.20	28,318.11	35,998.37
 <u>Payments</u> Note 4				
 Cost of generating funds	162.25		162.25	149.20
Charitable activities	26,546.73	4,327.83	30,874.56	26,934.94
<u>Total Payments</u>	26,708.98	4,327.83	31,036.81	27,084.14
 Excess of Receipts over Payments for the year before transfers	-1,758.07	-960.63	2,718.70	8,914.23
 Transfers				
 Excess of Receipts over Payments for the year	-1,758.07	-960.63	-2,718.70	8,914.23

Kilmuir and Paible
Statement of Balances

At 31 December 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Bank and Deposit Balances</u>				
Bank and Deposit Balances brought forward	67,972.88	56,535.30	124,508.18	115,593.95
Movement in year				
Excess of Receipts over Payments for the year	-1,758.07	-960.63	-2,718.70	8,914.23
Bank and Deposit Balances carried forward	66,214.81	55,574.67	121,789.48	124,508.18

The accounts were approved by the Kirk Session on 21-3-23

For and on behalf the Kirk Session

..... Session Clerk

..... Treasurer

Kilmuir and Paible
Notes to the Accounts

1. Trustee Remuneration and Related Party Transaction

During the year one Trustee received reimbursement of expenses incurred
 Totalling

Rev Alen McCulloch	Travelling Expenses	1,878.81
	Total	1,878.81

2. Movements in Funds

	At 1 January 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted Fund					
Designated Fabric Fund	5,578.17	0.00	0.00		5,578.17
General Fund	62,394.71	24,950.91	26,708.98		60,636.64
	67,972.88	24,950.91	26,708.98		66,214.81
Restricted funds					
New Hall Fund	42,597.06	0.00	0.00		42,597.06
Outreach Fund	4,980.75	3,218.20	4,105.83		4,093.12
Ladies Fellowship	8,242.79	40.00	0.00		8,282.79
Sunday School / Teen Zone	714.70	109.00	222.00		601.70
	56,535.30	3,367.20	4,327.83		55,574.67
Total Funds	124,508.18	28,318.11	31,036.81		121,789.48

Purpose of Designated Funds

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

Purposes of Restricted Funds.

New Hall Fund : This fund was set up to assist in the cost of building and maintaining a new hall adjoining the current building.

Outreach Fund : This is used to support outreach work both locally and on a world basis.

Ladies Fellowship : Funds are used to support the wider work of the congregation.

Sunday School : This is used mainly to fund teaching materials and activities for the children.

	Unrestricted Funds 2022 £	Restricted Funds Funds £	Total 2022 £	Total 2021 £
3. Analysis of Donations				
W.F.O. Scheme (Non Gift Aid)	7,767.00		7,767.00	7,198.20
Gift Aid Donations	13,710.00		13,710.00	15,085.00
Tax Recovered Gift Aid Donations				8,942.87
Ordinary Offerings (Open Plate)	1,011.00		1,011.00	1,174.00
Grant				
Other Offerings, Donations etc.	2,462.91	3,218.20	5,681.11	3,471.80
Sunday School /Teen Zone		109.00	109.00	126.50
Ladies Fellowship		40.00	40.00	
Bank Interest				
Bank Credit				
	24,950.91	3,367.20	28,318.11	35,998.37
4. Analysis of Payments				
Cost of generating funds				
Offering envelopes	162.25		162.25	149.20
Charitable activities				
Ministries & Mission Allocation	15,042.00		15,042.00	14,224.00
Presbytery dues	0.00		0.00	250.00
Minister's Expenses	1,878.81		1,878.81	1,836.30
Locum Expenses	0.00		0.00	0.00
Pulpit Supply	1,363.00		1,363.00	1,130.00
Other staffing costs	580.00		580.00	180.00
Telephone	438.96		438.96	270.01
Heat & Light	2,707.90		2,707.90	1,040.89
Insurance	2,725.52		2,725.52	2,583.25
Other building costs	561.62		561.62	1,405.00
Printing,stationery and Postage	57.48		57.48	7.92
Other expenses	1,191.44	4,105.83	5,297.27	3,801.35
Ladies Fellowship				
Sunday School / Teen Zone		222.00	222.00	206.22
	26,708.98	4,327.83	31,036.81	27,084.14

5. 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 £28,700. and the maximum stipend (in the tenth and subsequent Years) £35,269.

6. Collection for Third parties	2022 £	2021 £
Scripture Union Camp	283.30	
Books (Schools)	337.43	
Out Of The Box (Holiday Club)	635.10	
S.G.A.	1250.00	1700.00
Blythswood	1600.00	300.00
Barnabus Fund		0.00
Faith Mission		600.00
Cariadean Uibhst		350.00
	4,105.83	2,950.00

Ask Car Hire

Linlithgow, Isle of Benbecula, HS7 5PY T: 01870602818 E: bookings@askcarhire.com

CUSTOMER DETAILS		HIRE INFORMATION	
<div style="background-color: black; width: 100%; height: 100%;"></div>		Date Out 14-3-23	Date In 16-3-23
		Time Out	
		Time In	
		Vehicle Size Group	
<div style="background-color: black; width: 100%; height: 100%;"></div>		Agreed Rental Rate (daily/weekly)	
		VEHICLE DETAILS	
		Vehicle Reg No	
		Please Provide Licence Number and DVLA Check Code for ALL Drivers	
License Number	Check Code	Make/Model	PAYMENT INFORMATION
<div style="background-color: black; width: 100%; height: 100%;"></div>		Card No	Expiry
		Initial here to acknowledge that you consent to the final hire costs being charged to card details provided above	
		INSURANCE	
		<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Standard Insurance Excess £500 <input type="checkbox"/> Reduce Liability to £200 - additional £5 daily charge </div> <div> For rentals covered by Ask Car Hire fleet insurance, please indicate which level of excess cover is required </div> </div>	
For rentals covered by your own company insurance, please initial here to confirm, and give details if known		Initial of lead driver	
By signing this rental agreement I confirm and understand the following; Our insurance does not cover the following; Lost or damaged keys, Using wrong fuel, Vehicle interior, Wheels and tyres, Glass, Damage to child seats and Sat-Nav equipment. These costs will be the responsibility of the hirer.			

Customer Signature

Date

28-2-23

Kilmuir and Paible
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For and on behalf the Kirk Session

..... Session Clerk

..... Treasurer