

THE CHURCH OF SCOTLAND
South Uist

Receipts and Payments Accounts
2023

CONGREGATION : Ref No.: 191259
(was 432328)

CHARITIES : Ref No.: SC 031790

CHURCH of SCOTLAND
PARISH of SOUTH UIST
ANNUAL STATEMENT of ACCOUNTS
YEAR TO 31st DECEMBER 2023

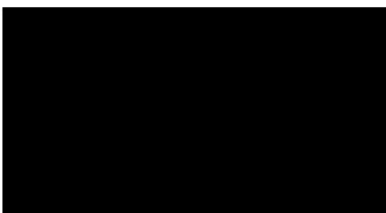
<u>INDEX</u>	<u>PAGE</u>
TRUSTEES ETC.	3
STRUCTURE GOVERNANCE & MANAGEMENT	4
ACHIEVEMENTS & PERFORMANCE	5
STATEMENT of TRUSTEES' RESPONSIBILITIES	6
REPORT of THE INDEPENDENT EXAMINER	9
RECEIPTS & PAYMENTS ACCOUNTS	10
STATEMENT of BALANCES	11
NOTES TO ACCOUNTS	12
NOTES TO ACCOUNTS	13
APPENDIX CAPITAL A/Cs	15

Reference and Administrative Information

Charity Name & No. South Uist Church of Scotland SCO31790

Congregation Reference No. 191259

Contact Address:

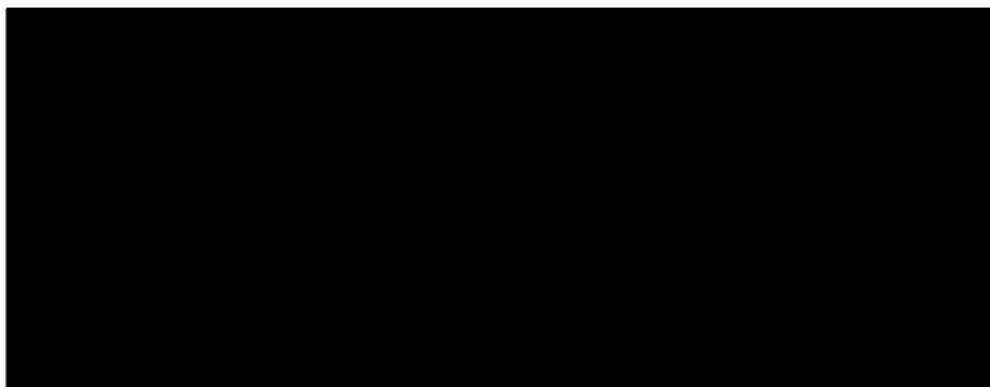


Trustees:

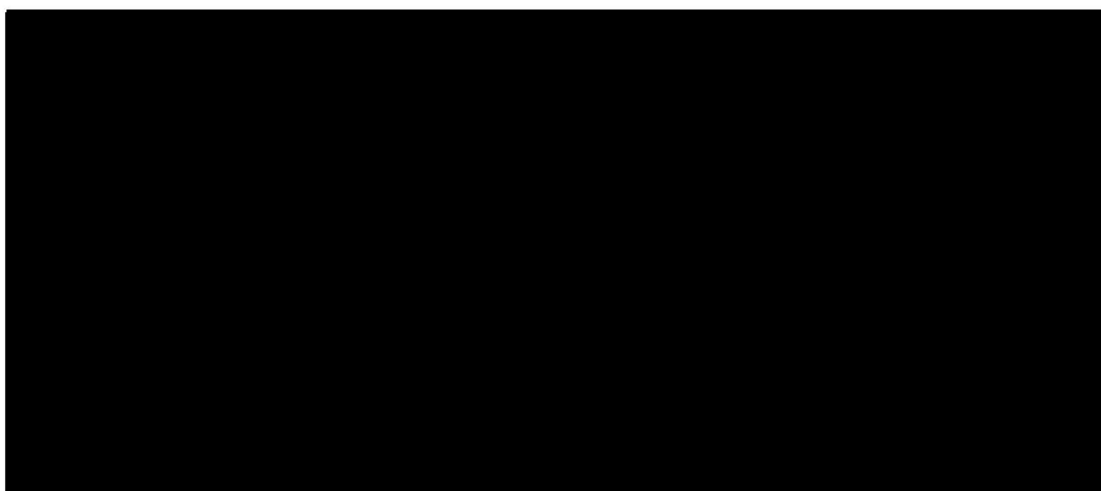
Kirk Session:

2023

Congregational Board:



Principal Office-bearers:



Bankers:

Royal Bank of Scotland
Lochboisdale
Isle of South Uist
HS8 5 TH

Trustees' Annual Report

Year ended 31 December 2023

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 is a member of the Kirk Session, elected by the congregation and inducted by the 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 usually chaired by the Minister and meets at least four times a year. The Kirk Session, which meets at least four times a year, is responsible for spiritual affairs within the Church. The Interim Moderator has been Chair of these meetings during 2023.

Objectives and Activities

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.

Worship is held each Sunday, alternating between Howmore and Daliburgh. Worship times are publicised in advance throughout South Uist. The Sacrament of Holy Communion is celebrated twice a year at the main diet of worship and in addition during Holy Week.

In 2023 congregational worship returned to regular weekly services following the disruption caused by the Covid pandemic.

Essential maintenance work at Daliburgh Church continues with the support of SHARE a local charity. The authorised work on the Manse was completed by Easter 2023. A substantial renovation and development project for both the church and the manse is being planned, initial feasibility work has been undertaken and detailed plans developed. Funding for the project will be sought in due course.

The congregation has in place all the requirements laid upon it in terms of the legislation to protect children and vulnerable adults from harm. The congregation has adopted robust data protection procedures under the guidance of the Church of Scotland's Law Department. The congregation has paid in full its annual Giving to Grow obligations. The congregation is not taking part in the National Stewardship Plan.

Achievements and Performance

In ordinary times members in attendance at worship varies, often depending on weather in winter months, following the pandemic the numbers attending weekly services have fallen to an average of around 20 adults plus a few children, and we are always glad to welcome visitors who swell our numbers over the summer. We are hopeful attendance will improve as the community returns to closer to a pre pandemic normality.

Financial Review

The principal source of income is through weekly offerings. Most of the congregation use the Freewill Offering Scheme and a substantial number use the Gift Aid Scheme.

Congregational Donations remain fairly constant at £16,093; (2022: £14,965).

We have a General Reserve of £1,961.

We now have full Planning Permission for the Daliburgh site development project. Progress has been slower than we had hoped. A new programme of funding applications will be initiated early in 2024 to enable the Daliburgh projects to progress.

Reserves Policy

At the year end the Church held cash funds of £ 57,631 of which £ 55,671 has been designated for fabric and building renovation. This includes the £25,000 drawn down as working capital in 2021 during the Howmore Project. No further funds were drawn down this year from the funds held by the General Trustees in Edinburgh.

It is the Trustees' aspiration to hold cash reserves of approximately six months expenditure excluding designated funds, this has not been achieved. The balance of £1,961 remaining in the revenue account is close to one month's anticipated expenditure.

Statement of Trustees' Responsibilities

The members of the 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 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:

Signed

Session Clerk

Dated 14th April 2024

Independent Examiner's Report to the Trustees of South Uist

I trust on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 9 to 13.

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 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 would suggest that accounting records in accordance with Section 4 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and the requirement to prepare accounts which accord with the accounting records, and comply with the Regulation 9 of the 2006 Accounts Regulations have not been strictly adhered to.

Name

Address

Date: 14th April 2024

CHURCH OF SCOTLAND

PARISH OF SOUTH UIST

Receipts and Payments Account: Year to 31st December 2023.

Receipts	Note 3	General Fund	Fabric Fund	Howmo	Dalibugh	Total	2022
Donations		13811	2529		500	16840	16809
Investment Income		812				812	745
Gift Aid		2570				2570	2607
Bank Interest			523			523	90
Misc. Income		217				217	6
Total Income		17410	3052		500	20962	20257
Exceptional Items							
Fundraising		0			2550	2550	
Grants Received		0		3500		3500	10000
Total Funds Received		17410	3052	3500	3050	27012	30257
Payments	Note 4						
Cost of Generating Funds							169
Charitable Activities		18288				18288	22007
Property Maintenance							
Howmore and Daliburgh		553		600		1153	23132
Total Payments		18841	0	600	15966	35407	45308
Excess of receipts over payments		(1431)	3052	2900	(12916)	(8395)	(15051)

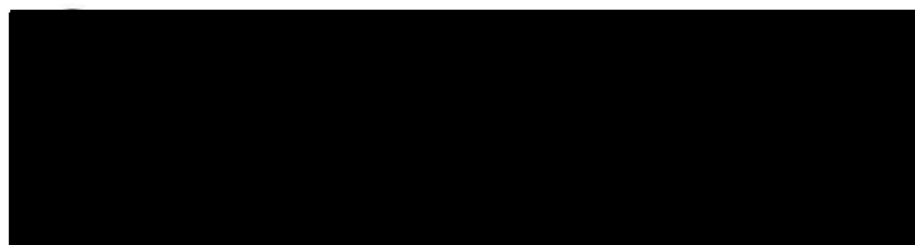
CHURCH OF SCOTLAND : PARISH OF SOUTH UIST

STATEMENT OF BALANCE AS AT 31st DECEMBER 2023

	<u>Revenue</u>	<u>Fabric Fund</u>	<u>Howmore</u>	<u>Daliburgh</u>	<u>W/C</u>	<u>2023</u>	<u>2022</u>
Balance bf 1 st Jan 2023	3390	6853	17524	13258	25000	66025	80974
Expences	(18841)	0	(600)	(15966)		(35407)	(45308)
Funds Received	17410	3052		3050		23512	20258
Grants			3500			3500	10000
Balance cf	1950	9905	20424	342	25000	57630	65924

THE ACCOUNTS WERE APPROVED BY
THE KIRK SESSION AND FINANCIAL
BOARD ON 14th April

For and on behalf of the Kirk Session and Financial Board



1. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration or reimbursement of expenses during the year.

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. MOVEMENT IN FUNDS

	Balance As at 01/01/2023	Receipts	Payments	Balance As at 31/12/2023
Unrestricted Fund				
General Fund	3390	17410	(18841)	1959
Restricted Funds				
Fabric Fund	6853	3052		9905
Special Reserve	25000			25000
Howmore	17524	3500	(600)	20424
Daliburgh	13258	3050	(15966)	342
	66025	27012	(35407)	57630

CHURCH OF SCOTLAND
PARISH OF SOUTH UIST

NOTES TO ACCOUNTS – YEAR TO 31st DECEMBER 2023

All Funds					2023	2022
	Unrestricted	Fabric	Restricted	Restric	Total	Total
	General	Fund	Howmore	ted		
	3. Analysis	Donations		Dalibrg		
W.F.O.	11275	2529			13804	13640
Bank Interest		523			523	90
Gift Aid	2570				2570	2607
Offerings						
Ordinary	2266				2266	1153
Offerings-Plate						
Donations	465			500	965	2016
Concert				2550	2550	
Historic Envir			3500		3500	
Scotland						
Invest'nt Income	812				812	745
Gaelic TV	22				22	6
Survey						
						30258
Total Funds	17410	3052	3500	3050	27012	30258
Received						

CHURCH OF SCOTLAND
PARISH OF SOUTH UIST

NOTES TO ACCOUNTS – YEAR TO 31st DECEMBER 2023

Analysis of Payments

	Unrest ricted	Fabric Fund	Howmore	Daliburgh	2023	2022
4. Analysis of Payments						
Cost of generating funds						
Offering envelopes	105				105	127
ASM Printing	42				42	42
Charitable activities						
Giving to Grow	9947				9947	6760
Presbytery Dues	346				346	247
Pulpit Supply Costs	1457				1457	720
Ministers Expenses	1062				1062	2240
Rent	0					4388
Heat/light	2002				2002	3845
Insurance	3135				3135	2868
Telephone and BB	0					645
Web site	0					274
Glebe Rent	40				40	20
Renovation Contractor						23132
Howmore Sundries	553		600		1153	
Daliburgh Gutters etc				15966	15966	
Life and Work	151				151	
Total expenditure	18849	0	600	15966	35405	45308

5. MINISTER'S STIPEND

All the Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employees' contributions for National Insurance, pensions and housing and Loan Fund.

Ministers' stipends are paid in accordance with the National Stipend Scale, which is related to years' service. For the year under review the minimum stipend was £ 28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

6. COLLECTIONS FOR THIRD PARTIES

	<u>2023</u>	<u>2022</u>
Christian Aid	1132	540
World Day of Prayer	160	
Poppy Collection	85	
Uist and Barra Foodbank	250	

CHURCH OF SCOTLAND :PARISH OF SOUTH UIST
ACCOUNTS YEAR TO 31ST DECEMBER 2023 :APPENDIX
FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

Consolidated Fabric Fund :Revenue	2023	2022		
Capital Account				
Opening balance	6399	5477		
Income				
Dividend received	783	508		
Interest received	1312	192		
Church Hall Rent	500	250		
Expenditure				
Administration Costs	(71)	(29)		
Closing Balance 31st December 2023	8923	6399		
Consolidated Fabric Fund Capital	Opening Balance			Closing Balance
As at 31 st December 2023	17,045		(17,045)	0
Consolidated Fabric Fund-Cap (II)				
As at 31 st December 2023	29462		17045	47005
Being	No of Units	Cost	Market Value	
Deposit Fund		35408	35408	
Growth Fund	2103	6665	12260	
Income Fund	571	4932	6258	
		47005	53926	
Church of Scotland Investors Trust				
	No of Units	Cost of Units	Market Value	
As at 31st December 2023				
Reserve Fund	5520	2760		32181
General Purpose	1250	625		7287

Schedule prepared from information provided by the Church of Scotland General Trustees - Treasurer's Department.