

**Birsay, Harray and Sandwick
Parish Church of Scotland
Trustees' Annual Report**

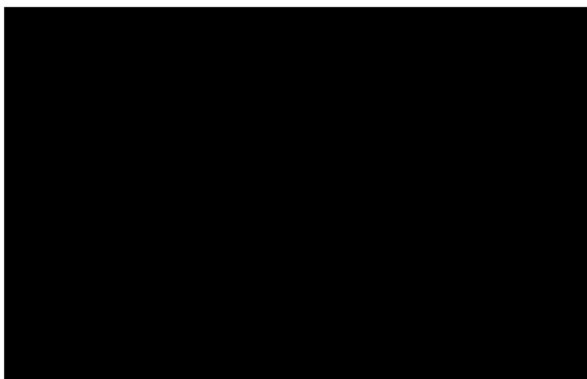
From 1st January 2023 to 31st
December 2023

Charity contact information

Milestone Community Church

serving the parishes of Birsay, Harray and Sandwick

Scottish Charity Number: SC035048

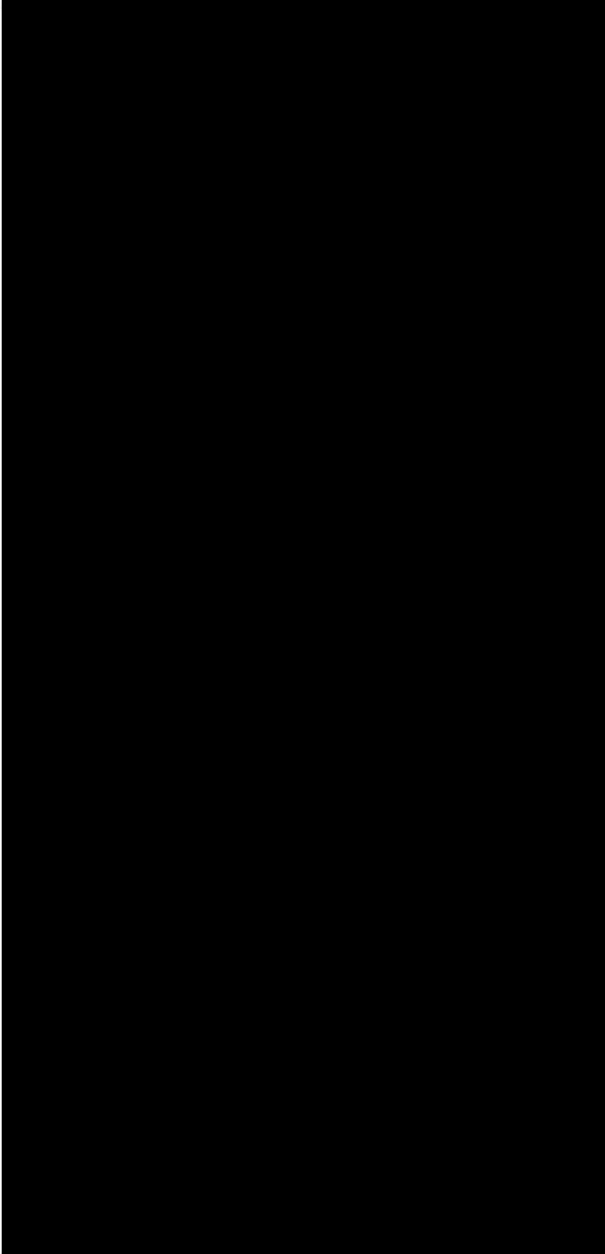


www.orkneycommunities.co.uk/milestone

www.facebook.com/milestonekirk

Charity Trustees

The elders of the Kirk Session are the trustees of the charity. No new elders were ordained in 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.

The congregation of Birsay, Harray and Sandwick meets to worship in the Milestone Community Church, a modern facility for the use of our congregation and the wider community. Morning worship takes place there at 11am every Sunday.

The congregation supports their young people in various ways. Messy Kirk restarted in 2022 on a termly basis with some of the youth leaders going into Dounby Primary School at the invitation of the head teacher and taking 'mini Messy Church' in all the classes. All these groups are run by dedicated parents and friends, for whose efforts we are very grateful.

The Boys Brigade, although not an integral part of the congregation, is sponsored and supervised by it. They are led by two officers and the minister as chaplain. Regular meetings have been held during the year, with Anchors, Junior and Company sections being provided for.

A faithful group of people go to Smiddybrae House, the local residential care home in Dounby, at 2.30pm on three Sundays a month, to lead worship for their more elderly neighbours.

Our Guild has continued monthly meetings in 2023.

We supported Fair Trade Fortnight and Christian Aid.

We promote Fairtrade in having goods for sale on the premises, holding Fairtrade events and encouraging our bakers to use Fairtrade ingredients.

Sunday worship in church has continued all through 2023. Monday morning prayer meetings continue and a weekly open coffee social gathering has replaced Friday prayer meetings.

Structure, governance and management

Type of governing document

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

Trustee recruitment and appointment

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 as required, and is responsible for all matters within the church. Matters are delegated to four teams, comprising elders and other members of the church, and responsible for particular areas of service – Property, Fundraising and Finance, Mission and Pastoral Care.

Achievements and performance

This is the first full year with new ministers Rev Kerr Wintersgill and Rev Moira Taylor-Wintersgill.

Milestone Community Church has continued to serve the community in the last year through various ways.

Church

Explicitly Faith based...

We have a Sunday morning service each week. On the first Sunday of every month we offer informal communion after the service, and this is well attended. On the second Sunday we have Café style church, with a live praise band that has been formed through this (known as West Mainland Praise Band) We hold services in the local care home on the first and third Sundays of each month at 3pm. We hold a Stillness service every Wednesday afternoon. We hosted an Alpha course in the Spring.

Social...

We provide a free soup lunch each week from October to March (Thursday Soup Lunch) which is popular and well attended. We also host a soup lunch on the fourth Sunday of every month directly after the service, which is also very popular. We have tea, coffee & fancies after each service and on café church Sundays, tea and coffee before the service too.

The Toast Stop in Dounby Primary is still popular and has been extended to two mornings a week (Wednesdays and Fridays). In addition we are regularly involved in taking individual class, groups of classes and whole school for messy church and assemblies. We assist with sports day, judge the annual talent competition, have sponsored annual awards for Burns Day and an annual end of year citizenship award which is voted on by school staff. We attend PTA meetings and help with various activities and provide chaplaincy to the school.

In 2023 and this year we took a tent at the Dounby Show and it gave folk a chance to chat to the ministers. We offered free popcorn, opportunities to make prayer requests and free crafts (stone painting & friendship bracelets) Our ministers have been involved in various community events such as the Harray Seniors dinner, St Magnus Day Service, Tree lighting, Dounby Shopping night, Speech making practice with young farmers, remembrance day events etc.

In April we hosted an icon painting workshop with a visiting tutor from the Edinburgh School of Iconography and hope to do another course next year.

Financial review

2023 has seen a reduction with Donations and Fundraising income and an increase with some costs and this has resulted in a deficit of £1,388 for 2023. Church finances remain reasonably healthy with over six months operating costs in reserve.

Future plans

We will continue to serve the local community through worship and pastoral care, offering comfortable and reasonably priced rooms for local groups. We will also continue to help and support the local community with a focus on support for children, families and those who are more vulnerable through age, poverty or mental health.

Additional information

We are enormously grateful to everyone who supports the church in many varied ways. From serving tea to visiting with flowers, leading craft with children to playing the organ, giving regular donations to leaving a legacy there are many ways to be involved and to ensure the involvement of others for generations to come and all of it is very much appreciated.

Declaration

Signed on behalf of the charity trustees:



Designation

M. WISTON

Date

22/9/2024

Birsay, Harray & Sandwick Church

SC 035048

Independent Examiner's Report to the Trustees of Birsay, Harray & Sandwick Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 17.

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.

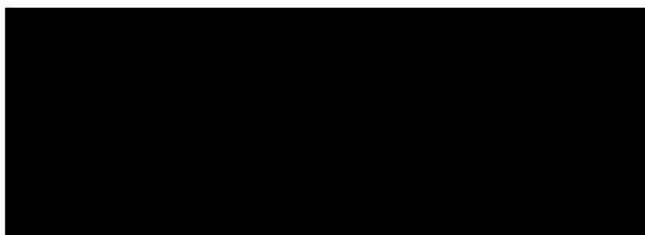
Basis of independent examiner's statement

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
KW15 1HZ

Date 23 September 2024

Birsay, Harray & Sandwick Church
Receipts & Payments Account
Year ended 31st December 2023

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2023	2023	2023	2023	2022
<u>Receipts</u>	note					
Donations	4	29,864.28			29,864.28	35,421.68
Legacies		0.00			0.00	0.00
Fundraising Events	4	13,228.71			13,228.71	17,240.61
Bank & Deposit interest		0.00			0.00	0.00
Investment income		6,451.33			6,451.33	1.71
		49,544.32			49,544.32	52,664.00
Rental of premises					0.00	0.00
Sale of Assets						
Sale of investments						
Grants						
Receipts from General Trustees						
Other receipts		210.00	0.00		210.00	0.00
<u>Total Receipts</u>		49,754.32	0.00	0.00	49,754.32	52,664.00
<u>Payments</u>						
Costs of Generating Funds	5	12,463.06	0.00	0.00	12,463.06	11,590.94
Charitable activities		38,679.79	0.00	0.00	38,679.79	54,077.05
Governance costs		0.00	0.00	0.00	0.00	0.00
Other Payments		0.00	0.00	0.00	0.00	0.00
					0.00	0.00
<u>Total Payments</u>		51,142.85	0.00	0.00	51,142.85	65,667.99
Excess of Receipts over Payments for the year		(1,388.53)	0.00		(1,388.53)	(13,003.99)

Birsay Harray & Sandwick Church**Statement of Balances****At 31 December 2023**

<u>Bank & Cash</u> <u>Balances</u>	note	Unrestricted funds	Restricted funds	Endowment funds	Total 2023	Total 2022
Brought forward		22,766.37	576.40	0.00	23,342.77	36,346.76
<u>Movement in Year:</u>						
Excess of Payments over Receipts for the year		(1,388.53)	0.00		(1,388.53)	(13,003.99)
Transfers		0.00	0.00		0.00	0.00
		<u>21,377.84</u>	<u>576.40</u>	<u>0.00</u>	<u>21,954.24</u>	<u>23,342.77</u>
<u>Investments</u>			<u>46,855.95</u>		<u>46,855.95</u>	<u>49,600.49</u>
<u>Assets</u>						
Gift Aid receivable		726.00			726.00	712.12
Local Assets	6	<u>21,377.84</u>	<u>47,432.35</u>	<u>0.00</u>	<u>68,810.19</u>	<u>76,335.54</u>
<u>Liabilities</u>						
Unbilled heat & light etc					0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Collections for Charities</u>						
		<u>2023</u>	<u>2022</u>			
Christian Aid			472.00			
CRY			30.00			
Wateraid			500.00			
SmiddyBrae Activities Fund			396.81			
DEC Appeal		741.25	644.00			
Scottish Air Ambulance Service		280.64				
		<u>1,021.89</u>	<u>2,042.81</u>			

The accounts were approved by the Kirk Session on 12 FEBRUARY 2024

For and on behalf of the Kirk Session



Birsay, Harray & Sandwick Church
Statement of Balances
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

No trustees received any remuneration during the year.

2 Movements in Funds

	At 1 Jan				At 31 Dec
	2023	Receipts	Payments	Transfers	2023
				net	
Unrestricted funds					
General Fund	9,500.57	38,928.37	38,776.05		9,652.89
Designated Mission Fund	126.25				126.25
Designated Fabric Fund	0.00				0.00
Designated Guild Fund	1,622.41	1,682.89	986.53		2,318.77
Designated Traidcraft Fund	1,262.58	350.38	714.62		898.34
.. Management Committee Fund	10,254.56	8,792.68	10,665.65		8,381.59
	<u>22,766.37</u>	<u>49,754.32</u>	<u>51,142.85</u>	<u>0.00</u>	<u>21,377.84</u>
Restricted funds					
Scarth Memorial Fund	170.87				170.87
Messy Kirk Fund	405.53				405.53
	<u>576.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>576.40</u>
Totals	<u>23,342.77</u>	<u>49,754.32</u>	<u>51,142.85</u>	<u>0.00</u>	<u>21,954.24</u>

Purposes of Designated Funds

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

Guild Fund is for local guild purposes.

Traidcraft Fund is for the use of Traidcraft West.

Management Committee Fund is the committee's fund in relation to use of the Church building.

Purposes of Restricted Funds

Scarth Memorial Fund is for the provision of flowers in Church.

Messy Kirk fund specifically for Messy Kirk use.

3 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 national stipend scale, which is related to years of service.

4 Analysis of Donations	2023	2022
WFO Scheme (envelopes)	1,726.00	1,814.20
Gift aid donations	13,617.10	14,760.84
Tax recovered on G A donations	5,338.56	5,969.92
Ordinary offerings (Open plate)	5,345.52	6,789.72
Others (donations etc)	3,837.10	6,087.00
	<u>29,864.28</u>	<u>35,421.68</u>

Fundraising Events

Regular Fundraising events	2,415.64	3,564.63
Guild	1,682.89	1,603.55
Traidcraft	337.50	2,986.39
Management Committee	8,792.68	9,086.04
	<u>13,228.71</u>	<u>17,240.61</u>

5 Analysis of Payments

Costs of generating Funds

Fundraising costs	12,463.06	11,590.94
	<u>12,463.06</u>	<u>11,590.94</u>

Charitable activities

Ministries and Mission Allocation	18,122.00	7,318.60
Presbytery dues	1,069.00	1,069.00
Minister's expenses	5,641.36	1,352.70
Rent of building	2,400.00	2,400.00
Pulpit supply	859.52	13,656.73
Fabric repairs & maintenance	4,305.94	20,893.49
Electricity	0.00	856.35
Council Tax	2,178.70	1,425.53
Insurance	1,608.31	1,437.64
Church office expenses	0.00	0.00
Organ & Music	1,176.16	490.88
Other staffing costs	0.00	0.00
Printing & stationery	1,231.91	138.72
Charitable Donations	0.00	1,000.00
Other expenses	86.89	2,037.41
	<u>38,679.79</u>	<u>54,077.05</u>

Governance costs

Independent examiner's fees	<u>0.00</u>	<u>0.00</u>
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Other payments

Purchase of assets	0.00	0.00
Purchase of investments	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

6 Analysis of Net Assets

Between Funds

	General	Designated	Restricted	Endowment	Total
Investments			46,855.95		46,855.95
Current Assets	9,652.89	11,724.95	576.40		21,954.24
Current Liabilities		0.00	0.00	0.00	0.00
Net assets at 31 Dec 2023	<u>9,652.89</u>	<u>11,724.95</u>	<u>47,432.35</u>	<u>0.00</u>	<u>68,810.19</u>

As a condition of Orkney Islands Council funding received during construction, the church building is held in trust locally (by the Minister, Session Clerk and Treasurer on behalf of the congregation), until 2022, when title to the building will transfer to the General Trustees of the Church of Scotland. The building costing £856,059 therefore was treated as an asset in our annual accounts until 2021.

APPENDIX

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

	2023	2022
CAPITAL ACCOUNTS		
Credit Balances held at 31 December at cost (Income Fund 4188 units @ £11.37)	<u>47,617.56</u>	<u>47,617.56</u>
Market Value of Balances at 31 December (Income Fund 4188 units @ £10.96)	<u>45,900.48</u>	<u>44,225.28</u>
REVENUE ACCOUNTS		
Credit Balance at 31 December	<u>939.18</u>	<u>5,358.92</u>
DEPOSIT ACCOUNT		
Credit Balance at 31 December	<u>16.29</u>	<u>16.29</u>

TRAIDCRAFT ANNUAL ACCOUNTS FOR 2023

Traidcraft is a Church organisation supervised by the Kirk Session. Mrs Elizabeth Johnston maintained the accounts during the year and presents the accounts at the conclusion of the year of trading.

Purchasers of goods assist the producers in the developing world by the purchase.

	<u>31st Dec 2023</u>	<u>31st Dec 2022</u>
Total Sales for the year	337.50	2,986.39
Cost of Sales		
Opening Stock	457.18	579.60
Purchases		2,441.02
less Closing Stock	<u> </u>	<u>(457.18)</u>
	457.18	2,563.44
	(119.68)	422.95
Other Income		
Bank interest	<u>12.88</u>	<u>1.71</u>
	(106.80)	424.66
General Expenses		
Admin Expenses	(257.44)	0.00
Surplus for the Year	<u>(364.24)</u>	<u>424.66</u>
Donations	0.00	(420.00)
Retained Surplus/(Deficit)	<u>(364.24)</u>	<u>4.66</u>

	<u>31st Dec 2023</u>	<u>31st Dec 2022</u>
Current Assets		
Stock	0.00	457.18
Bank	898.34	777.09
Cash	0.00	28.31
Debtors	<u>0.00</u>	<u>0.00</u>
	898.34	1,262.58
Represented by		
Retained Surplus brought forward	1,262.58	1,257.92
Retained Profit/(Deficit)	<u>(364.24)</u>	<u>4.66</u>
	898.34	1,262.58

Milestone Community Church Management Committee

Accounts to 31st December 2023

Charity No. SC035048

	<u>2023</u>	<u>2022</u>
Income		
B H S Church	2,400.00	2,400.00
Funerals	460.00	1,495.00
Weddings		
Other Income	2,992.88	3,181.64
Car parking		
Room hire	2,939.80	2,009.40
Total income	<u>8,792.68</u>	<u>9,086.04</u>
Expenditure		
Electricity	7,556.16	4,861.03
Telephone	140.55	608.78
Grass cutting	280.00	280.00
Cleaning	2,688.94	2,112.60
Misc	0.00	0.00
Transfer to BHS Church	0.00	0.00
Total Expenditure	<u>10,665.65</u>	<u>7,862.41</u>
Surplus/Deficit	(1,872.97)	1,223.63
Funds Brought Forward at 1st January	10,254.56	9,030.93
Funds Carried forward at 31st December	<u>8,381.59</u>	<u>10,254.56</u>
Bank Balance at 31st December	8,310.85	10,183.82
Cash in Hand	<u>70.74</u>	<u>70.74</u>
	<u>8,381.59</u>	<u>10,254.56</u>

Birsay, Harray & Sandwick Guild
Accounts at 31 December 2023

Guild ID No. 1321
Charity No. SC035048

	<u>2023</u>	<u>2022</u>
Income		
Memberships	464.00	464.00
Project Money	250.54	257.75
Donation	5.00	-
Sales Table	220.00	234.50
Plant Sale and Teas	743.35	647.30
Total Income	<u>1,682.89</u>	<u>1,603.55</u>
Expenditure		
Capitation fee	406.00	286.00
Orkney Guild Together	50.00	-
Project - Star Child	300.53	198.00
Ukraine Disaster Fund	-	250.00
Orphir Kirk Belles	30.00	
Duchenne UK Charity	200.00	-
Total Expenses	<u>986.53</u>	<u>734.00</u>
Surplus / (Deficit)	696.36	869.55
Funds Brought Forward at 1st January	<u>1,622.41</u>	<u>752.86</u>
Funds Carried forward at 31st December	<u>2,318.77</u>	<u>1,622.41</u>
 Bank Balance at 31st December	 2,282.66	 1,566.99
Cash in Hand	<u>36.11</u>	<u>55.42</u>
	<u>2,318.77</u>	<u>1,622.41</u>