

The Church of Scotland
Killearnan Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 392209

Charity No: SC 010319

Reference and Administrative Information

Charity Name: Killearnan Parish Church

Charity Registration Number: SC010319

Congregation Reference No: 392209

Contact Address: Miss S.Riach,
Allt Dubh,
Scatwell,
Muir of Ord,
Ross-shire
IV6 7QG

Trustees

Kirk Session: Rev Carol Rattenbury, Mr George Bertram, Mr Angus Bethune, Mr Ian Cameron, Mr Fred Fraser, Mrs Jane Jones, Mrs Anne McConachie, Mrs Nicola McDonnell, Mrs Margaret MacKenzie, Mrs Joan McLennan, Miss Sandra Riach, Mr Robert Tilford, Mrs Jill Tilford.

Principal Office-bearers

Interim Moderator: Rev Carol Rattenbury
Session Clerk: Mr Angus Bethune
Minute Secretary: Miss Sandra Riach
Church Treasurer: Mr Bob Tilford

Independent Examiner

Miss Hilary Ross
10 Chapelton Place, Muir of Ord, Ross-shire IV6 7TG

Bankers

Royal Bank of Scotland,
Alness
Ross-shire

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

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

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 Interim Moderator, who is a member of the Kirk Session, was appointed by Presbytery.

Organisational Structure

The following Committees have been set up, and meet regularly: Finance; Property; Fellowship; and Safeguarding; all reporting to the Kirk Session. At least one member of each committee is an Elder, the other members being drawn from the wider congregation and who have the appropriate skills for that committee. The Kirk Session meets five times a year, and is responsible for the spiritual, and all other affairs within the church.

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.

The church has a service of worship each Sunday at 10.15am, followed by an informal Communion Service on the second Sunday of the month. On-line Services have been available for those who do not feel comfortable with returning to physical Church. It provides Christian education and activities for children aged five via the local primary schools. It organises various social activities, such as quizzes, coffee mornings, charity evenings, and meals, through the year.

The church organises various collections of money and goods for local and international charities, such as Christian Aid, Poppy Scotland, Blythwood Care, RNLI, Mikeysline, Black Isle Cares, Linda Norgrove Foundation, the DEC Turkey/Syria Appeal, and debra, .

Trustees' Annual Report (cont) Year ended 31 December 2023

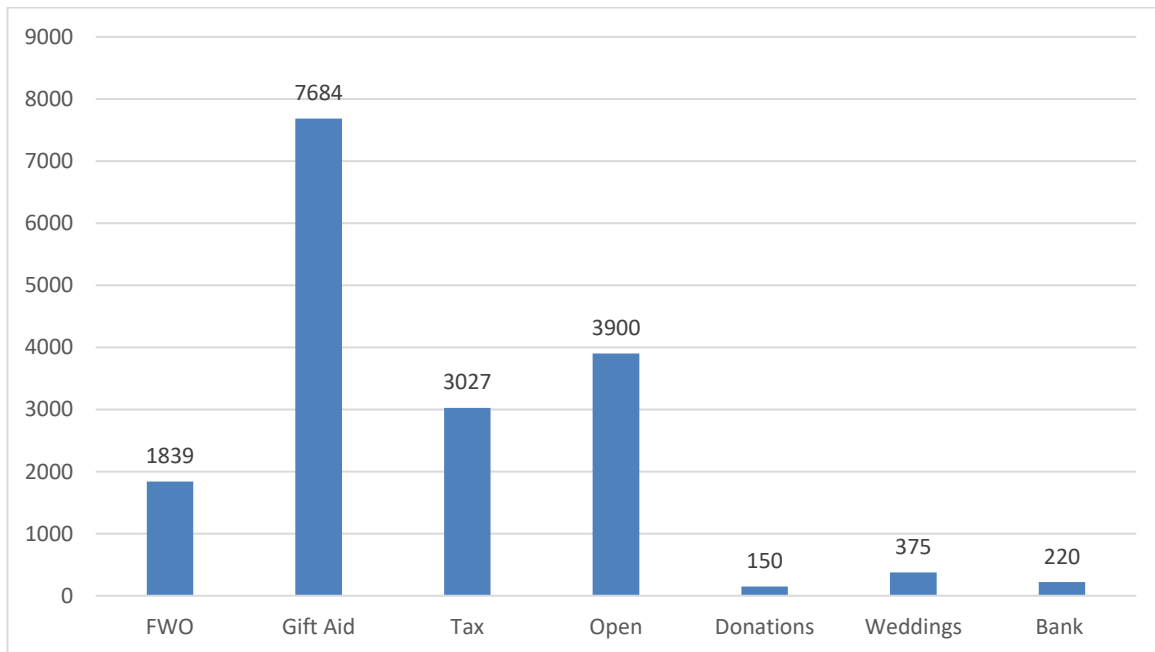
Achievements and Performance

The congregation shared study groups at Lent and Advent with members of Knockbain Church of Scotland. The Congregation have sent 40 boxes of toiletry items (approx. value £600), plus donated £44.26 towards their distribution, to Blythwood Care for distribution to the homeless, and about 30 large bags of non-perishable food to the foodbank.

Financial Review

The principal source of income is from the weekly offerings, gift aid, open plate and FWO, (see attached chart). Fundraising for nine charities – the DEC Turkey/Syria Appeal, Blythwood Care, Christian Aid, Poppy Scotland, debra, Linda Norgrove Foundation, RNLI, Mikeysline, and Black Isle Cares with £4,749 being raised.

Church Income



Reserves 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 £46,731 of which £19,004 had been designated for fabric fund.

Trustees' Annual Report (cont)
Year ended 31 December 2023

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 Session on 10th March 2024

and signed on their behalf,

Angus Bethune

Angus Bethune

Session Clerk

Date10/03/2024.....

Killearnan Parish Church
Receipts and Payments Account
Year ended 31st December 2023

	Unrestricted Funds <u>2023</u>	Unrestricted Funds <u>2022</u>
<u>Receipts</u>		
Donations	£24,227	£31,077
Tax Recovered	£ 3,027	£ 3,110
Bank Interest	£ 220	£ 65
Investment Income	£ 1,513	£ 1,286
Transfer from Reserve (121, Edin)	£ 3,390	£ 5,949
	_____	_____
Total	£32,377	<u>£41,487</u>
 <u>Payments</u>		
Charitable Activities	£29,202	£34,410
	_____	_____
Total	£29,202	<u>£34,410</u>
 Surplus for the Year	 £ 3,175	 £ 7,077

**Killearnan Parish Church
Statement of Balances**

At 31st December 2023

	Unrestricted Funds 2023	Unrestricted Funds 2022
Bank & Deposit Balances Brought forward	£43,556	£36,479
<u>Movement in Year:</u> Surplus for the Year	£ 3,175	£ 7,077
Bank & deposit Balances Carried forward	£46,731	£43,556

The accounts were approved by the Kirk Session on 10th March 2024

For and on behalf of the Kirk Session.

Angus Bethune

_____ **Session Clerk**

R S Tilford

_____ **Treasurer**

Killearnan Parish Church
Notes to the Accounts

Trustee Remuneration and Related Party Transactions

Mr Angus Bethune, who is a member of the Kirk Session
Received £2,794 for providing his services as organist during the year.

Rev Susan Cord benefitted from the Council Tax of £2,172.67 for the Manse at 14 First Field Avenue,
North Kessock, IV1 3JB being paid by the Congregations at Killearnan, and Knockbain

No other trustee or person related to a trustee received any remuneration
Or reimbursement of expenses during the year

Movement in Funds

At 1st Jan 2022	Receipts	Payments	At 31st Dec 2023
£43,556	£32,377	£29,202	£46,731

	Unrestricted Funds 2023	2022
Analysis of Donations		
FWO (non gift aid)	£ 1,839	£ 1,964
Gift Aid Donations	£ 7,684	£ 13,043
Tax Recovered on Gift Aid	£ 3,027	£ 3,110
Open Plate	£ 3,900	£ 3,157
Other Donations	£ 150	£ 3,968
Weddings & Funerals	£ 375	£ 1,890
Bank Interest	£ 220	£ 65
Investment Income	£ 1,513	£ 1,286
Transfer from Reserve (121, Edin)	£ 3,390	£ 5,949
Fundraising	£ 942	£ 1,984
Charities	£ 4,749	£ 1,119
Church Hall	£ 3,140	
Miscellaneous	£ 265	£ 387
Refund of Pulpit Supply	£ 0	£ 120
National Church Grant	£ 0	£ 2,100
Refund 2021 Mission & Ministry	£ 0	£ 1,345
Refund of Manse Council Tax	£ 557	£ 0
Refund of Presbytery dues	£ 626	£ 0

<u>£32,377</u>	<u>£ 41,487</u>
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Analysis of Payments

Charitable activities

Ministries & Mission Allocation	£ 6,811	£11,113
Presbytery dues	£ 689	£ 548
Travel expenses	£ 1,494	£ 1,035
Pulpit supply	£ 1,893	£ 515
Ministry expenses (50/50)	£ 8	£ 13
Organist & Church Officer	£ 6,783	£ 6,119
Manse (50/50)	£ 4,150	£ 5,040
Insurance	£ 1,785	£ 1,631
Repairs & Maintenance	£ 1,236	£ 1,528
Heat & Light	£ 1,885	£ 1,669
Glebe Rent	£ 0	£ 0
Copyright licence	£ 142	£ 133
Printing & Stationery	£ 45	£ 425
Misc	£ 244	£ 960
Charities	£ 3,996	£ 1,119
Repairs to Church	£ 747	£ 4,393

<u>£31,908</u>	<u>£36,241</u>
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Less expenses from Knockbain	-£ 2,706	-£1,831
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<u>£29,202</u>	<u>£ 34,410</u>
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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 £30,135, and the maximum stipend (in the fifth and subsequent years) £37,032

Collections for Third Parties in	2023	2022
Christian Aid	£ 95.00	£ 123.00
Poppy Scotland	£ 64.60	£ 19.00
Blythswood Care	£ 44.26	£ 125.00
C of S Ukraine Appeal	£ 00	£ 837.00
Haven Project	£ 00	£ 15.00
DEC Turkey/Syria Appeal	£ 382.60	£ 00
Debra	£ 296.00	£ 00
Linda Norgrove Trust	£ 610.00	£ 00
Mikeysline	£1,491.53	£ 00
Black Isle Cares	£1,491.54	£ 00
RNLI	£ 63.00	£ 00
Ripple Effect	£ 210.00	£ 00
Total	£ 4,748.53	£1,119.00

APPENDIX

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

<u>Deposit Fund</u>	<u>2023</u>	<u>2022</u>
Credit balance at 31 st December	£5,003	£5,003
<u>Revenue Account</u>		
Credit Balance at 31 st December	£574	£1,433
<u>Capital Account</u>		
Credit Balance at 31 st December *	£89,436	£89,436

*Note: These funds are invested in the Church of Scotland Investors Trust as follows:

	No of Units	Cost of Units	Market Value
1. Growth Fund -	12,525	£63,001	£ 73,021
2. Income Fund -	2,173	£26,424	£ 23,816
3. Deposit Fund -		<u>£ 11</u>	<u>£ 11</u>
		<u>£89,436</u>	<u>£ 96,848</u>

Killearnan Fabric Fund

Following funds are invested in the Church of Scotland Investors Trust as follows:

	No of Units	Cost of Units	Market Value
1. Income Fund	3,025	£36,809.00	£33,154.00

Killearnan Parish Church
SC010319

Independent Examiner's Report to the Trustees of Killearnan Parish Church

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 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.

My Examination was completed on the 27th February 2024

Hilary Ross

Name: Hilary A Ross

Address: 10 Chapleton Place, Muir of Ord, IV6 7TG

Date: 17 March 2024

