

Fintray Kinellar Keithhall Parish Church

Trustees' Annual Report and Accounts for year ended 31st December
2021

Congregational Number 000331968

Scottish Charity Number SC003115

Current Trustees

Kirk Session



The Team at Virgin Money

26 West High Street

Inverurie

AB51 3SL

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

Governing document

The Church is a charitable unincorporated association and is administered in accordance with the terms of the Unitary Constitution.

Organisational Structure

The Kirk Session has responsibility for spiritual and financial affairs within the church.

Charitable Purposes

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.

Activities and achievements

Fintray Kinellar Keithhall Church offers spiritual and pastoral care and the ordinances of religion to the whole of the parish which includes the surrounding areas of the villages of Blackburn, Hatton of Fintray, Kinmuck and Keithhall. The primary activities of Fintray Kinellar Keithhall Church during the year include regular worship at Fintray Church, celebration of the sacrament of Holy Communion twice in the year, locations and services for weddings, funerals and the sacrament of baptism for adults and children in accordance with the laws of the Church of Scotland, opportunities to share in fellowship and learning about God and a place for children to learn about Christian faith.

During the year to 31st December 2021 the congregation were able to offer:

- 1) Weekly services at Fintray Church.
- 2) The average Sunday attendance was 17 adults
- 3) The Kirk Session and Interim Moderator are looking for ways to reach out and teach the young people in the parish.
- 4) The Interim Moderator served as chaplain to the three primary schools in the Parish and also is one of the team of chaplains for Kemnay Academy.
- 5) A Worship Group assists with services when required.

Financial Report

The Congregation's principal source of income for the year ended December 2021 were regular monthly direct debits, weekly offerings, gift aid claims and donations. The level of income is consistent year on year.

Fintray Kinellar Keithhall Parish Church

Reserves

It is the Trustees policy to hold reserves of approximately four months general fund expenditure.

There was a surplus of £3869 for the financial year. The Church holds unrestricted funds of £28883 at the year end. This includes £2599 designated as fabric fund.

The remaining balance of £28883 represents about one year general fund expenditure.

The Church considers the unrestricted fund of £28883 will enable it to continue to run the Church at current funding rates for the forthcoming year.

Approved by the Trustees and signed on their behalf.

Interim Moderator



Date:

15/2/22

Receipts & Payments for the year to 31st December 2021

		Unrestricted Funds	
		<u>2021</u>	<u>2020</u>
<u>Receipts</u>			
Donations	3	18402	15909
Activities for Generating Funds		0	275
Bank & Deposit Interest		0	0
Investment Income		320	365
	Sub- Total	18722	16549
Weddings & Funerals		250	50
Sale of Life and Work		0	67
Transfer from Revenue account		8668	12725
Miscellaneous		0	64
Guild Account		440	0
SSE Refunds		2796	
	Sub- Total	12154	12906
<u>Total Receipts</u>		30876	29455

Payments

Costs of generating Funds

Life and Work	4	108	92
Charitable Activities	4	26294	24639
Aberdeen Cyrenians	4	0	340
Food Bank		105	0
Nkhoma hospital		500	
<u>Total Payments</u>		27007	25071

Excess of Receipts over Payments for the year 2020

3869 4384

Statement of Balances at 31st December 2021

		Unrestricted Funds	
		<u>2021</u>	<u>2020</u>
Brought Forward		25014	20629
Excess of receipts over payments		3869	4384
		28883	25013
Assets		0	0
Deposits not banked			
Liabilities		0	0
Unlodged cheques		0	0

The accounts were approved by the Kirk Session on

Approved by the Trustees and signed on their behalf.

Session Clerk



Date: 15/2/22

Treasurer



Date: 15/2/22

1. Notes to the accounts
 - Related Party Transactions
 - During 2021 Telephone at Church office £764
2. Movements in Funds

	At 1st Jan 2021	Incoming Resources	Outgoing Resources	At 31st Dec 2021
<u>Unrestricted Funds</u>				
General Account	22415	30876	27007	26284
Fabric Fund	2599	0	0	2599
Total Funds	25013	30876	27007	28883

Purposes of Designated Funds

Fabric Fund: To be used for the maintenance of the Church and Manse

3. Analysis of Donations

	Unrestricted <u>2021</u>	Restricted	Endowment	Total <u>2021</u>	<u>2020</u>
FWO Scheme (Non Gift Aid)	1020			1020	905
Gift Aid Donations	12475			12475	10225
Tax Recovered on GA Donations	3125			3125	3080
Ordinary Offerings(Open Plate)	962			962	699
Other Offerings,Donations etc	820			820	1000
	18402			18402	15909

4. Analysis of Payments

Cost of generating Funds

	<u>2021</u>	<u>2020</u>
Aberdeen Cyrenians	0	340
Life and Work	108	92
Food Bank	105	0
Nkhoma Hospital	500	0
	713	432

Charitable activities

	<u>2021</u>	<u>2020</u>
Ministry and Mission	6042	9252
Presbytery Dues	135	96
interim Moderator including Travel	2490	109
Pulpit Supply	129	917
Worship Accessories	259	0
Heat and Light	6749	4544
Insurance	3413	3360
Repairs / Renewals	3239	1578
Computer support / software	80	232
Organist / Music Licence	0	260
Miscellaneous	211	127
Printing, Stationery, Postage, Copier	976	692
Messy Church	0	804

Fintray Kinellar Keithhall Parish Church

Gifts	104	223
Manse costs	363	0
Church Office Telephone	764	511
COVID Requirements	0	1934
Church cleaning	1340	0
Sub total	26294	24639
Total Payments	27007	25071

5. Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Minister's 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 5 years and over was £35,269

6. Collections for Third Parties

	<u>2021</u>	<u>2020</u>
Aberdeen Cyrenians	0	340
Food Bank	105	0
Nkhoma Hospital	500	0

7. Independent Examiners Report

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 1 to 8.

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

An 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.

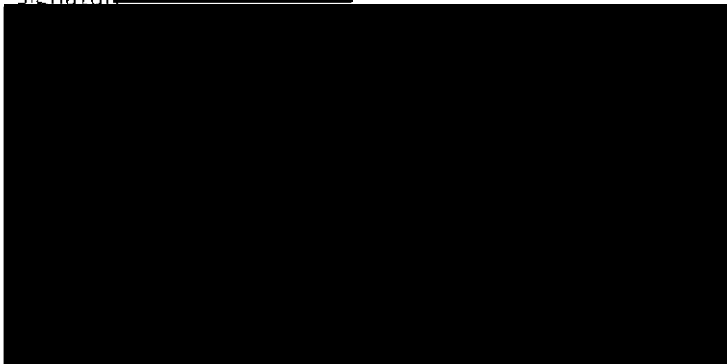
Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than disclosed below*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. 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.

Name:

Signature:



* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

Appendix 1 - Funds Held on behalf of the Congregation by the Church of Scotland
General Trustees

Investments at Market Value	<u>2021</u>	<u>2020</u>
<u>Consolidated / Revenue Accounts</u>		
Account No [REDACTED]	46353	44274
Account No [REDACTED] (cost of units £114,798)	187690	177514
Account No [REDACTED]	52588	52588
Investors Trust Growth Fund and Income Funds	13542	12581