

The Church of Scotland
Kirkhill Church of Scotland

www.kiltarlityandkirkhill.org.uk

Receipts and Payments Account
Year to 31 December 2020

Congregation No: 372153

Charity No: SC003866

Kirkhill Church of Scotland Year End 31st December 2020

Reference & Administration Information

Charity Name: Kirkhill Church of Scotland
Charity Registration Number: SC003866
Congregation Reference No: 372153
Contact Address: Claire Bradley (Treasurer)
Amon Sul
Kiltarlity
Beauly
Inverness IV4 7HT

The congregation of Kirkhill is linked with that of Kiltarlity (SC 014918 Congregational reference 372152)

Session Clerk Raymond Gault

Trustees

Minister Reverend Seoras MacKenzie Interim Moderator
Treasurer Claire Bradley

Elders: Simon Fraser
Avril Marr
Iain Marr
Angela Cosen
John McLellan

Elders retired during the year: Maris Elkin
John Angus MacDonald
Mary Bell

Elder moved to other district: Louise Monaghan

Other officials appointed by the Kirk Session (Not Trustees)

Cameron Kemp Property Convenor
Iain Clyne Safe Guarding Co-ordinator

Independent Examiner David Scrimgeour
Birchgrove
Kirkhill
IV5 7PD

Bankers Royal Bank of Scotland
Harbour Road
Inverness
IV1 1NU

Trustee's Report

Structure, Governance and Management

Governing Document

The Church is currently administered in accordance with the terms of the 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 the 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 the Presbytery of Inverness.

Organisational Structure

The Kirk Session is responsible for regulating the church finances, managing and maintaining church property and overseeing the administration and spiritual affairs of the church and congregation. The Kirk Session has the authority to delegate any or all of those duties to a subcommittee. A sub committee was formed in 2017 to administer church finances. The treasurer chairs this sub-committee.

The Church is linked to and shares a minister with Kiltarlity (Congregation 372152). The respective Kirk Sessions meet together twice a year and more often if events dictate. Communion is celebrated at least three times a year. On the 1st of January 2021 the link with Kiltarlity will become a Union with one Kirk Session, one Session Clerk and one Treasurer. The Charge is currently in vacancy.

Objectives, Activities and Achievements

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.

Prior to lockdown in March due to Government restrictions the following was happening:

- Sunday morning prayer meeting at 9:15am.
- Sunday service of worship at 10am (once a month this was a joint service in alternate churches.)
- Sunday Club during the morning service in term time.
- The coffee morning each Tuesday morning.
- The monthly Guild meeting.
- Messy Church held once a month and attended by, on average, fifty people, many of whom do not attend the Sunday morning worship.
- Open the Book with team at Kirkhill School during term time.

Lockdown has meant the suspension of the above services and meetings, however a joint Zoom Service is now held each Sunday at 10.45am. (On Sunday 27th September Kiltarlity Church was able to open for worship and had the technology in place to Zoom the service to those not able to attend from both congregations. Kirkhill Church is looking into having broadband installed to be able to provide the same facilities when we are able to open.)

Trustee's Report

Since September the following meetings and events have been arranged:

- Sunday morning joint Zoom Prayer Meeting at 10am.
- Tuesday joint Zoom Bible Study/Prayer Meeting at 7.30pm.
- A Sunday morning Zoom 'Breakfast with the Bible' for younger people now monthly at 9.15am.
- A service of remembrance was held on Armistice Sunday at Kirkhill War Memorial. We were pleased to welcome restricted numbers including members of the Beaully British Legion and donations were made to Poppy Scotland.
- In December two of the church windows facing the road were decorated and lit with the Christmas message as part of the Village Advent Windows Scheme in Kirkhill.

Both parishes continue to operate the website www.kiltarlityandkirkhill.org.uk

Financial Review

The accounts show a surplus of £11,136.

The manse has been let throughout 2020. This has generated income of £9,656 of which 50% belongs to the congregation at Kiltarlity. These funds are by the General Trustees in Edinburgh and are only available for repairs at either church or the manse.

Reserves Policy

At the year end unrestricted reserves amounted to £20,394 (£9,258 last year). It is the normal policy of the trustees to hold unrestricted reserves of at least six months expenditure.

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 Trustees 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 take reasonable steps for the prevention and/or detection of fraud or other irregularities.

Approved by the Trustees and signed on their behalf on

Iain T. Marr (Elder)

Rev. Seoras MacKenzie (Interim Moderator)

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Kirkhill Church of Scotland.

I report on the accounts of the charity for the year ended 31 December 2020

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.

David Scrimgeour
of Birchgrove, Kirkhill, Inverness, IV5 7PD

Dated :

Kirkhill Church of Scotland Year End 31st December 2020

Receipts & Payments Account

	Note	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	Total 2019
Receipts						
Donations	3	26,092	-	-	26,092	23,878
Activities for Generating Funds		-	-	-	-	43
Interest Received	4	-	-	-	-	-
Rents from Land & Buildings		-	-	-	-	-
Other Income	5	2,254	-	780	3,034	2,432
		<u>28,346</u>	<u>-</u>	<u>780</u>	<u>29,126</u>	<u>26,354</u>
Payments						
Cost of Generating Funds	6	-	-	-	-	78
Charitable Activities	6	17,211	-	780	17,991	25,764
		<u>17,211</u>	<u>-</u>	<u>780</u>	<u>17,991</u>	<u>25,842</u>
Surplus / Deficit of Funds		<u>11,136</u>	<u>-</u>	<u>-</u>	<u>11,136</u>	<u>512</u>

Kirkhill Church of Scotland Year End 31st December 2020

Statement of Balances

Note	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	Total 2019
<u>Bank & Deposit Balances</u>					
General Funds	19,241	-	-	19,241	7,702
Designated Funds	207	-	-	207	207
Church Group Funds	-				
Tuesday Church Teas	618	-	-	618	671
Flower Account	41	-	-	41	7
Guild Account	287	-	-	287	671
Total Designated Funds	1,153	-	-	1,153	1,556
MacDonald Bequest Account	-	-	549	549	549
Total Bank & Deposit Balances	20,394	-	549	20,943	9,807
Other Assets					
Gift Aid Receivable				1,701	2,037

The accounts were approved by the Kirk Session and Financial Board on

For and behalf of the Kirk Session and Financial Board

Rev. Seoras MacKenzie (Interim Moderator)

Claire Bradley (Treasurer)

Kirkhill Church of Scotland Year End 31st December 2020

Notes to the Accounts

1 Trustee's remuneration and related party transactions

No trustee or 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

	At 01.01.20 £	Receipts £	Payments £	Transfers £	At 31.12.20 £
Unrestricted funds					
General fund	7,702	28,411	16,952	80	19,241
Restricted funds					
None	-	-	-	-	-
Designated funds					
Open the Book	207	-	-	-	207
Tuesday Church Teas	671	608	660	-	618
Flower Fund	7	50	16	-	41
Guild Fund	671	58	362	- 80	287
Sunday School Fund	-	-	-	-	-
	<u>9,258</u>	<u>29,126</u>	<u>17,991</u>	<u>-</u>	<u>20,394</u>
Endowment funds					
Mission & Ministry		-	-		
John MacDonald Bequest					
Capital held in perpetuity					
£500	500	-	-	-	500
Revenue balance	49	-	-	-	49
	<u>549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>549</u>
Total funds	<u><u>9,807</u></u>	<u><u>29,126</u></u>	<u><u>17,991</u></u>	<u><u>-</u></u>	<u><u>20,943</u></u>

Purposes of Designated Funds

Tuesday Church Teas: The Trustees have set aside these funds for the purchase of items to enhance the ambience and fabric of the Church.

Flower Fund: The Trustees have set aside funds to provide flowers for display during services of worship.

Guild Fund: The Trustees have set aside funds for the furtherance of Guild activities.

Open the Book volunteers attend Kirkhill Primary with the aim of bringing the Bible alive to the P1 to P3 children.

Purposes of Endowment funds

Income from the John MacDonald Bequest is to be used for whatever purposes the Trustees, at their discretion, decide.

Kirkhill Church of Scotland Year End 31st December 2020

Notes to the Accounts (contd.)

	Unrestricted Funds 2020 Note	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
3 Donations					
Free Will Offering (Non gift aid)	2,525	-	-	2,525	3,616
Free Will Offering (With gift aid)	13,212	-	-	13,212	11,060
Tax recovered	8,472	-	-	8,472	-
Open Plate	1,169	-	-	1,169	3,068
Donations & Offerings	3a	-	-	-	855
Weddings & Funerals	-	-	-	-	720
	<u>25,377</u>	<u>-</u>	<u>-</u>	<u>25,377</u>	<u>19,319</u>
<i>Congregational Organisations</i>					
Tuesday Church Teas	608	-	-	608	3,586
Flowers	50	-	-	50	239
Guild	58	-	-	58	734
	<u>26,092</u>	<u>-</u>	<u>-</u>	<u>26,092</u>	<u>23,878</u>
3a Donations & Offerings					
	Unrestricted	Designated	Endowment	Total	
General Donations	-	-	-	-	712
Open the Book	-	-	-	-	143
Bellcote Repairs	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>855</u>
4 Interest Received					
General Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 Other Income					
Life & Work Subscriptions	210	-	-	210	72
Locum cost refund	-	-	-	-	1,568
Refund from Kiltarlity	2,044	-	-	2,044	-
Grant	-	-	-	-	-
General Trustees	6a	-	780	780	792
	<u>2,254</u>	<u>-</u>	<u>780</u>	<u>3,034</u>	<u>2,432</u>

Kirkhill Church of Scotland Year End 31st December 2020

Notes to the Accounts (contd.)

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
6 Analysis of Payments						
Cost of Generating Funds						
	Fundraising Costs	-	-	-	-	-
	Offering Envelopes	-	-	-	-	78
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>
Charitable Activities						
	Ministries & Mission	6a 8,832	-	780	9,612	9,624
	Locum Costs	-	-	-	-	-
	Alpha Course Costs	-	-	-	-	-
	Training	-	-	-	-	250
	Donations (TCT)	472	-	-	472	1,175
	Presbytery Dues	378	-	-	378	384
	Minister's Expenses	-	-	-	-	50
	Manse Costs	6b 111	-	-	111	1,882
	Pulpit Supply	943	-	-	943	2,050
	Printing & Stationery	31	-	-	31	178
	Church Magazine	-	-	-	-	-
	Music licences	247	-	-	247	388
	Promotional Material	262	-	-	262	-
	Hospitality	6c 188	-	-	188	1,362
	Cleaning	300	-	-	300	72
	Beadle & Organist	-	-	-	-	-
	Repair & Maintenance	6d 1,207	-	-	1,207	1,472
	Heat & Light	1,358	-	-	1,358	2,614
	Insurance	1,545	-	-	1,545	1,173
	Church Garden	6e -	-	-	-	250
	Equipment	6f -	-	-	-	-
	Life & Work	459	-	-	459	459
	Church Outing (TCT)	-	-	-	-	625
	Other Expenses	200	-	-	200	429
	Youth Work	6g 300	-	-	300	640
	Total Running Expenses	<u>16,833</u>	<u>-</u>	<u>780</u>	<u>17,613</u>	<u>25,076</u>
	Flowers	16	-	-	16	303
	Guild	362	-	-	362	384
		<u>17,211</u>	<u>-</u>	<u>780</u>	<u>17,991</u>	<u>25,763</u>
6a	Ministries & Mission					
	Allocation	9,612	-	-	9,612	9,624
	Less - Endowment income	-	-	780	780	792
		<u>9,612</u>	<u>-</u>	<u>780</u>	<u>8,832</u>	<u>8,832</u>

Kirkhill Church of Scotland Year End 31st December 2020

Notes to the Accounts (contd.)

	Unrestricted Funds 2020 £	Designated Funds 2020 £	Total 2020 £	Total 2019 £
6b				
Manse Costs				
Insurance	-	-	-	585
Repairs & Improvements	111	-	111	253
Heat & Light	-	-	-	643
Council Tax	-	-	-	50
Telephone	-	-	-	255
Grass Cutting	-	-	-	96
	<u>111</u>	<u>-</u>	<u>111</u>	<u>1,882</u>
6c				
Hospitality				
General	-	-	0	239
Tuesday Church Teas	-	188	188	1,123
	<u>-</u>	<u>188</u>	<u>188</u>	<u>1,362</u>
6d				
Repairs & Maintenance				
General	1,207	-	1,207	1,472
	<u>1,207</u>	<u>-</u>	<u>1,207</u>	<u>1,472</u>
6e				
Church Garden				
Grass Cutting	-	-	-	144
General (TCT)	-	-	-	106
	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>
6f				
Purchase of Equipment				
Equipment	-	-	-	-
Pancake maker (TCT)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6g				
Youth Work				
Youth Work	-	-	-	30
Scripture Union	300	-	300	300
Young Life Project	-	-	-	-
Open the Book	-	-	-	310
	<u>300</u>	<u>-</u>	<u>300</u>	<u>640</u>

Kirkhill Church of Scotland Year End 31st December 2020

Notes to the Accounts (contd.)

7	Collections for Third Parties	2020	2019
	Poppy Scotland		93
	Highland Food Bank - Blythswood Care		-
	Mlali Community Trust		-
	Street Pastors		-
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>
		-	93

8 **Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all the Ministers' stipends & employer's contribution for national insurance, pension and housing loan fund. Minister's stipends are paid in accordance with the national stipend scale, which relates to years of service. For the year under review the minimum stipend was £27,585 & the maximum stipend (in the 5th and subsequent years) £33,899.

Kirkhill Church of Scotland Year End 31st December 2020

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

	2020 £	2019 £
Capital Account		
Credit balance held at 1st January at cost	1,038	1,038
Credit balance held at 31st December	<u>1,038</u>	<u>1,038</u>
Market value at 31st December	<u>1,630</u>	<u>1,671</u>
Revenue Account		
Opening balance at 1st January	2,970	227
Rental income	9,656	2,687
Interest earned	41	3
Dividend	40	53
Transfer from Capital Account	-	-
	<u>12,707</u>	<u>2,970</u>
Transferred to General Funds	-	-
Closing balance at 31st December	<u>12,707</u>	<u>2,970</u>

The rental income is shared equally with the congregation at Kiltarlity i.e. £4828