

**Orphir and Stenness
Church of Scotland**

Year ended 31 December 2021

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 452387

Charity No: SC016221

Reference and Administrative Information

Charity Name: Orphir and Stenness Church of Scotland
Charity Registration Number: SC016221
Congregation Reference No: 452387
Contact Address: Mr Hugh Halcro-Johnston
Orphir House
Orphir, Orkney
KW17 2RD

Trustees

Rev. June Freeth, Mr Nicol Sclater, Mr Raymond Scollay, Mr James Clouston, Mrs Carol Mainland, Mr Hugh Halcro-Johnston, Mrs Eleanor McIver, Mr Alfred Mathers, Mrs Lynne Buchan, Mrs Liz Slater, Mrs Olivia Tait, Mrs Tracy Anne Linklater, Mrs Lynda Johnson.

Principal Office-bearers

Interim Moderator: Rev. June Freeth
Session Clerk: Mr Nicol Sclater
Church Treasurer: Mr Hugh Halcro-Johnston

Independent Examiner

Name - Doris Hutchison CA ATT
Address - 3 East Road
Kirkwall
Orkney KW15 1HZ

Bankers

Clydesdale Bank
2 Broad Street
Kirkwall
KW 15 1DH

Trustees' Report

Year ended 31 December 2021

Structure, Governance and Management

Governing Document

The Church moved to a Unitary Constitution as from 1st January 2018.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Trustees. 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.

Organisational Structure

The Kirk Session meets at least four times a year and is chaired by the Interim Moderator or an appointed Locum and is responsible for spiritual affairs within the church. Sub groups are established as required to deal with issues such as property maintenance and pastoral care. One such group submitted responses to Presbytery for the 2018 Church Review.

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.

Services of Worship take place every Sunday. The Sunday School would normally be run during school terms.

Trustees' Report (cont)

Year ended 31 December 2021

Achievements and Performance

The Parish of Orphir and Stenness shares its minister with the linked parishes of Hoy and Walls and Flotta. Church members have taken part in most services and conduct services on days when the Minister or Locum are engaged with the other parishes. Due to Covid 19 restrictions services were held virtually by Zoom.

During most of the year the church was unable to run the weekly coffee morning meeting in the Kirk Hall to raise funds and to provide outreach to members of the community in Orphir and Stenness, but copies of the Orcadian newspaper were on sale and made a contribution to church funds. A Post Office service was provided in the Church Vestry at the same time.

Financial Review

Orphir and Stenness Parish completed the year with a surplus of **£2,556** as compared with last year's £10,012. Total receipts at **£18,885** compare with the previous year's figure of £25,213. Donations at **£9,123** were down from £18,182. Fundraising activities yielded **£1,779** compared with **£5,110** the year before. The year ended with a closing balance of **£54,274**.

Reserves Policy

It is the Trustees' policy to hold reserves of at least six months expenditure including designated funds. At the year end the Church held unrestricted funds of £54,274 which is in line with this policy. The Trustees are aware of a number of property issues still requiring attention and the need to continue with an on-going property maintenance and improvement programme and may use some of the reserves for this purpose. Applications will be made as required to the General Trustees Consolidated Fabric Fund for money held on our behalf.

Restricted Funds

The Church holds no restricted funds.

Endowment Funds

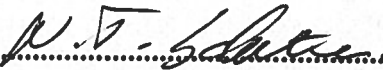
The Church holds no endowment funds.

Trustees' Report (cont)
Year ended 31 December 2021

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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,

N Sclater.....
Session Clerk

Date ..17/9/22



**Orphir and Stenness Parish Church
SC016221**

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

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 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.

Doris Hutchison CA, ATT
Orcadia
Chartered Accountants

Date 20 September 2022

Orphir & Stenness Parish Church
Receipts and Payments Account
Year ended 31 December 2021

		Unrestricted	Restricted	Endowment		+
		Funds	Funds	Funds	Total	Total
		2021	2021	2021	2021	2020
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	9,123.99	0.00	0.00	9,123.99	18,182.40
Legacies		0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds		1,779.13	0.00	0.00	1,779.13	5,110.56
Bank & Deposit interest		0.00	0.00	0.00	0.00	102.55
Investment income		452.37	0.00	0.00	452.37	518.23
Fabric Fund grant		5,312.03	0.00	0.00	5,312.03	0.00
Guild & Tradecraft income		0.00	0.00	0.00	0.00	0.00
		<u>16,667.52</u>	<u>0.00</u>	<u>0.00</u>	<u>16,667.52</u>	<u>23,913.74</u>
Weddings & funerals		90.00	0.00	0.00	90.00	90.00
Glebe income		1,210.00	0.00	0.00	1,210.00	1,210.00
Insurance claim		0.00	0.00	0.00	0.00	0.00
Other receipts		917.60	0.00	0.00	917.60	0.00
<u>Total Receipts</u>		<u><u>18,885.12</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>18,885.12</u></u>	<u><u>25,213.74</u></u>
<u>Payments</u>	Note					
Costs of generating funds		869.86	0.00	0.00	869.86	805.92
Other payments		0.00	0.00	0.00	0.00	768.41
Charitable activities	4	14,672.24	0.00	0.00	14,672.24	12,786.57
Guild & Tradecraft payments		0.00	0.00	0.00	0.00	0.00
Glebe costs		786.36	0.00	0.00	786.36	840.00
<u>Total Payments</u>		<u><u>16,328.46</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>16,328.46</u></u>	<u><u>15,200.90</u></u>
Excess of Receipts over Payments for the year before transfers		<u>2,556.66</u>	<u>0.00</u>	<u>0.00</u>	<u>2,556.66</u>	<u>10,012.84</u>
Transfers						
Excess of Receipts over Payments for the year		<u><u>£2,556.66</u></u>	<u><u>£0.00</u></u>	<u><u>£0.00</u></u>	<u><u>£2,556.66</u></u>	<u><u>£10,012.84</u></u>

Orphir & Stenness Parish Church
Statement of Balances
At 31 December 2021

	Unrestricted	Restricted	Endowment		+
	Funds	Funds	Funds	Total	Total
	2021	2021	2021	2021	2020
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	51,717.79	0.00	0.00	51,717.79	41,704.95
<u>Movement in year:</u>					
Excess of Receipts over Payments for the period	2,556.66	0.00	0.00	2,556.66	10,012.84
Bank & deposit balances carried forward	2 <u>54,274.45</u>	<u>0.00</u>	<u>0.00</u>	<u>54,274.45</u>	<u>51,717.79</u>
<u>Investments at market value</u>					
121 Income Fund (1,091 units cost £6,782.78)	<u>13,615.68</u>	<u>0.00</u>	<u>0.00</u>	<u>13,615.68</u>	<u>13,866.61</u>
<u>Assets</u>					
Gift Aid Receivable	<u>1,758.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,758.00</u>	<u>1,250.00</u>
	<u>1,758.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,758.00</u>	<u>1,250.00</u>
<u>Liabilities</u>					
Accounts Preparation Fee	<u>240.00</u>	<u>0.00</u>	<u>0.00</u>	<u>240.00</u>	<u>0.00</u>
	<u>240.00</u>	<u>0.00</u>	<u>0.00</u>	<u>240.00</u>	<u>0.00</u>

The accounts were approved by the Church Session on _____
For and on behalf of the Church Council

R.D. Schuler
Malcolm Johnson

Session Clerk

Treasurer

Orphir & Stenness Parish Church

Statement of Balances as at 31 December 2021

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Rev June Freeth received payments totalling £336.60 for services as minister.

2. Movements in Funds

	At 31 Dec 2020 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
Designated Fabric Fund	3,583.08	5,312.03	4,623.04	0.00	4,272.07
Guild & Tradecraft Account	0.00	0.00	0.00	0.00	0.00
Glebe Fund	4,027.96	1,210.00	786.36	0.00	4,451.60
121 Income Fund	6,782.78	0.00	0.00	0.00	6,782.78
Reserve Fund	15,223.78	15.97	0.00	0.00	15,239.75
General Fund	22,100.19	12,347.12	10,919.06	0.00	23,528.25
	<u>51,717.79</u>	<u>18,885.12</u>	<u>16,328.46</u>	<u>0.00</u>	<u>54,274.45</u>
Restricted funds					
None	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Endowment funds					
None	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total funds	<u>51,717.79</u>	<u>18,885.12</u>	<u>16,328.46</u>	<u>0.00</u>	<u>54,274.45</u>

Purposes of Designated Funds

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

Guild Account: This was managed by Orphir and Stenness Church Guild but is now closed.

Glebe Fund: A Fund set up for the maintenance of Glebe land.

Reserve Fund: Funds held on deposit by 121 George Street.

Purposes of Restricted Funds

There are no Restricted Funds

Purposes of Endowment Funds

There are no Endowment Funds

+

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	0.00	0.00	0.00	0.00	0.00
Gift Aid Donations	6,086.00	0.00	0.00	6,086.00	6,221.00
Tax Recovered on Gift Aid Donat	1,704.29	0.00	0.00	1,704.29	11,183.96
Ordinary Offerings (Open Plate)	1,183.70	0.00	0.00	1,183.70	300.61
Other Offerings, Donations etc	150.00	0.00	0.00	150.00	437.11
Sunday School	0.00	0.00	0.00	0.00	39.72
	<u>9,123.99</u>	<u>0</u>	<u>0</u>	<u>9,123.99</u>	<u>18,182.40</u>

Analysis of Payments

Costs of generating funds

Fund Raising Costs	869.86	0.00	0.00	869.86	805.92
	<u>869.86</u>	<u>0.00</u>	<u>0.00</u>	<u>869.86</u>	<u>805.92</u>

4. Charitable activities

Ministries & Mission allocation	3,598.00	0.00	0.00	3,598.00	5,192.20
Presbytery dues	675.33	0.00	0.00	675.33	734.50
Voluntary Additional Stipend	0.00	0.00	0.00	0.00	0.00
Minister's expenses	881.40	0.00	0.00	881.40	1,373.15
Pulpit supply	0.00	0.00	0.00	0.00	0.00
Other staffing costs	0.00	0.00	0.00	0.00	0.00
Fabric repairs & maintenance	4,623.04	0.00	0.00	4,623.04	510.38
Council Tax & Water Rates	0.00	0.00	0.00	0.00	0.00
Heat and light	1,870.13	0.00	0.00	1,870.13	1,535.06
Insurance	1,574.38	0.00	0.00	1,574.38	1,546.38
Sunday School	0.00	0.00	0.00	0.00	85.82
Church officer	0.00	0.00	0.00	0.00	0.00
Organ & music	206.66	0.00	0.00	206.66	200.98
Printing, stationery and postage	137.80	0.00	0.00	137.80	137.80
Other expenses	1,105.50	0.00	0.00	1,105.50	1,470.30
	<u>14,672.24</u>	<u>0.00</u>	<u>0.00</u>	<u>14,672.24</u>	<u>12,786.57</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers stipends and employers 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 (in the fifth and subsequent years) £35,269.

6. Collections for Third Parties

	2021	2020
	£	£
Poppy Scotland	105.50	0.00

APPENDIX

FABRIC FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2021 £	2020 £
<u>CONSOLIDATED FABRIC FUND - REVENUE</u>		
Credit Balances held at 31 December at cost	<u>44,473.33</u>	<u>43,493.73</u>
<u>CONSOLIDATED FABRIC FUND - CAPITAL</u>		
Credit Balance at 31 December 2021	<u>70,832.09</u>	<u>0.00</u>
<u>TEMPORARY FUNDS (MANSE)</u>		
Credit Balance at 31 December 2021	<u>11.79</u>	<u>70,696.56</u>