

**THE CHURCH OF SCOTLAND
ST COLMON (Arnshean Barrhill and Colmonell) PARISH CHURCH**

**TRUSTEES' ANNUAL REPORT
&
CONGREGATIONAL ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**CONGREGATION REFERENCE NUMBER: 100591
SCOTTISH CHARITY NUMBER: SC014381**

Trustees' Annual Report

Year ended 31st December 2022

The trustees present the annual report and accounts for the St Colmon (Arnsheen Barrhill and Colmonell) Parish Church for the year ended 31st December 2022.

Reference and Administrative Information

Charity Name: St Colmon (Arnsheen Barrhill and Colmonell) Parish
Church of Scotland

Charity Registration Number: SC014381

Congregation Reference No: 100591

Contact Address: Mr Colin McNally

St Colmon Church
c/o 37 Main Street
Ballantrae
Girvan KA26 0NA

Trustees

Minister: Rev Theodore L. Corney

Elders: Mr David McCutcheon
Mr Brian McIlwraith

Mr George Bain
Mrs Anne Shankland
Mrs Irene Wilson

Mrs Claire Pirrie resigned 12/4/22 from membership

Mrs Lynne McIlwraith resigned as elder 18/7/22

Miss Rebekah Donn resigned as an elder 17/12/22

Miss Margaret McNeill resigned as an elder 17/12/22

Payments to Trustees:

George Bain receives £50 for his role as church officer at each funeral and £50 payment for organ supply as necessary.

Principal Office-bearers

Minister:	Rev Theodore L. Corney
Session Clerk:	Claire Strain
Church Treasurer:	Margaret McNeill
Independent Examiner:	Colin McNally, 4 Broadwood Park, Alloway, KA7 4XE

Trustees' Annual Report continued

Year ended 31st December 2022

Bankers: Bank of Scotland

Girvan Branch
17 Dalrymple Street
Girvan
KA26 9EU

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the kirk session are the charity trustees. Members of the kirk session are elders of the Church and are chosen by the kirk session from those Church members who are considered to have the appropriate gifts and skills.

The minister, who is a member of the kirk session, is called and elected by the congregation and inducted by the Presbytery of Ayr.

To ensure they comply with their responsibilities, St Colmon Church's charitable trustees are advised to subscribe to the regular bulletins of The Office of the Scottish Charity Regulator (OSCR).

Organisational Structure

St Colmon Parish Church is linked with Ballantrae Parish Church and the minister resides in the manse in Ballantrae.

The minister is the moderator of the kirk session which held five meetings in 2022 as permitted within Covid restrictions. No virtual meetings were held. The kirk session is responsible for the spiritual and financial affairs of St Colmon Church and is supported by fabric and finance committees. St Colmon Church did not appoint a presbytery elder for 2022 and discussions are ongoing about the reorganization of parishes and presbyteries.

St Colmon Church is reliant on volunteers and is grateful to all who continue to give of their time, talents, and money when possible.

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.

When Covid restrictions allowed, weekly Sunday worship continued in church, but without Bible readers or worship team participation, and no Sunday Club available for children. Monthly services in Barrhill recommenced in October when the Memorial Hall reopened. Monthly services in St Colmon Kirk Hall to facilitate worship for those with restricted mobility have not recommenced.

Trustees' Annual Report continued

Year ended 31st December 2022

St Colmon kirk session administers the Campbell Trust and Templeton Bequest which distribute benefits to residents in need in St Colmon Parish.

Financial Review

The congregation have been invited to contribute through regular direct bank transfers but the majority of funds received for the mission and maintenance of the Church continue to be through offerings at services or individual donations. Two people have set up regular bank transfers.

Trustees' Annual Report

Year ended 31st December 2022

SC014381

Report of the Independent Examiner

Respective responsibilities of Trustees and examiner:

The charity Trustees consider that an independent examination is needed under section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005.

It is my responsibility to examine the accounts 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 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 seeking 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 accounts.

Independent examiner's statement:

In the course of my examination of the statement of accounts for the year ended 31st December 2021 no matter has come to my attention:

1. Which gives reasonable cause to believe that in any material respect:- accounting records have not been kept in accordance with Section (44)(1)(c) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 – the accounts do not accord with those records – the statement of accounts do not comply with any requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin McNally, 4 Broadwood Park, Alloway, KA7 4XE

Date 26th April 2023

Trustees' Annual Report continued

Year ended 31st December 2022

Survey reports from the Church of Scotland's energy consultant and a conservation architect have provided information about the future potential of the church buildings and how energy efficiency could be improved, and disabled access provided.

Reserves Policy

The trustees consider it prudent to hold reserves of £8,500 (including designated funds) to cover twelve months of normal expenditure. In addition, as the place of worship is a listed building, the trustees seek to hold additional funds in the consolidated fabric fund for unexpected expenditure thereon.

Statement of Trustees' Responsibilities

The members of the kirk session have prepared 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

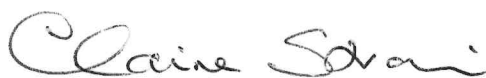
accounting records which reflect the financial position of the Church at that time. This has been done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational 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.

Copies of the Annual Report and Accounts are available from the treasurer.

Approved by the trustees and signed on their behalf,

Claire Strain



Session Clerk

Date:.....

26/4/23

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

RECEIPTS and PAYMENTS ACCOUNT

Year ended 31st December 2022

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
RECEIPTS						
Donations	1	21,651	0	0	21,651	19,953
Legacies	2	0	0	0	0	0
Activities for Generating Funds	3	3,449	0	0	3,449	0
Bank & Deposit Interest	4	4	0	0	4	7
Investment Income	5	0	855	0	855	0
		<u>25,104</u>	<u>855</u>	<u>0</u>	<u>25,959</u>	<u>19,960</u>
Rental of Premises	6	192	0	0	192	192
Sale of Assets	7	0	0	0	0	0
Sale of Investments	8	259	0	0	259	0
Grants	9	0	0	0	0	0
Receipts from General Trustees	10	0	0	1,207	1,207	0
Other Receipts		0	0	0	0	0
TOTAL RECEIPTS		<u>25,555</u>	<u>855</u>	<u>1,207</u>	<u>27,617</u>	<u>20,152</u>
PAYMENTS						
Costs of Generating Funds	11	0	0	0	0	0
Charitable Activities	12	21,386	0	0	21,386	25,709
Governance Costs	13	0	0	0	0	0
Other Payments (Investments)	14	0	0	5,223	5,223	0
Total Payments		<u>21,386</u>	<u>0</u>	<u>5,223</u>	<u>26,609</u>	<u>25,709</u>
Excess of Receipts over Payments for the year before transfers		4,169	855		1,008	
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>4,169</u>	<u>855</u>		<u>1,008</u>	

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

STATEMENT OF BALANCES

At 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Bank & Deposit Balances						
Balances brought forward		10,680	10,450	22,527	43,657	42,913
Movement in year		4,169	1,474		1,627	201
Balances carried forward		14,849	11,924	18,510	45,284	43,114

For and on behalf of the Kirk Session

Margaret McNeill Treasurer

Caroline Strain Trustee

Dated:

26/11/23

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

Notes to Receipts and Payments Accounts Note	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
RECEIPTS:-					
Analysis of Donations					
FWO Scheme (Non Gift Aid)	1,408	0	0	1,408	2,627
Gift Aid Donations	0	0	0	0	0
Tax on Gift Aid Donations	0	0	0	0	2,454
Ordinary Offerings (Open plate)	6,507	0	0	6,507	3,353
Other Offerings, Donations, Gift Days ,etc.	13,735	0	0	13,735	11,163
	<u>21,651</u>	<u>0</u>	<u>0</u>	<u>21,651</u>	<u>19,598</u>
LEGACIES (if any)					
Fundraising Efforts	0	0	0	0	0
Bank & Deposit Interest	3,449	0	0	3,449	356
Investment Income	4	0	0	4	7
Rental of Premises	0	855	0	855	0
Sales of Assets	192	0	0	192	192
Sales of Investments	0	0	0	0	0
Grants	0	0	1,207	1,466	0
Receipts from General Trustees	0	0	0	0	0
	<u>3,904</u>	<u>855</u>	<u>1,207</u>	<u>5,966</u>	<u>555</u>
Analysis of Payments	<u>25,555</u>	<u>0</u>	<u>0</u>	<u>27,617</u>	<u>20,152</u>
Costs of generating funds:					
Investment Managers' Fees	0	0	0	0	0
Offering Envelopes	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable Activities:					
Ministries & Mission Allocation	12,240	0	0	12,240	14,775
Presbytery Dues	0	0	0	0	0
Voluntary additional Stipend	0	0	0	0	0
Minister's expenses	1,603	0	0	1,603	702
Ministerial assistance	0	0	0	0	0
Pulpit Supply	0	0	0	0	0
Other staffing costs	0	0	0	0	0
Fabric repairs & Maintenance	0	0	0	0	0
Council Tax	1,068	0	0	1,068	1,062
Heat and Light	699	0	0	699	1,381
Insurance	2,214	0	0	2,214	0
Other building costs	0	0	0	0	2,130
Church office expenses	0	0	0	0	0
Organ & Music	1,635	0	0	1,635	2,247
Printing, Stationery and Postage	96	0	0	96	206
Other expenses	1,830	0	0	1,830	1,571
	<u>21,386</u>	<u>0</u>	<u>0</u>	<u>21,386</u>	<u>24,072</u>
Governance Costs					
Independent examiner's fees	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other payments:					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	5,223	5,223	0
	<u>0</u>	<u>0</u>	<u>5,223</u>	<u>5,223</u>	<u>0</u>
	<u>21,386</u>	<u>0</u>	<u>5,223</u>	<u>26,609</u>	<u>24,072</u>

Minister's Stipend

Ministers' Stipends and Employer's contribution for national insurance, pensions 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; Maximum Stipend in 5th and subsequent years of service - £34,269.

	2022	2021
Collections for Third Parties		
Poppy Scotland	21	21
Crossreach	50	50
	<u>71</u>	<u>21</u>

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

Notes to the Accounts

During the year trustees received reimbursement of expenses incurred totalling £. 2,154.64
 Claire Pirries received reimbursement of expenses incurred during the year £. 274.64
 And paid to Lynne McIlwraith for acting in the capacity of organist for the year £. 1,880.00

No other trustee received any remuneration or reimbursement during the year.

2. Movements in Funds

	At 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
Unrestricted Funds - Designated					
General Funds	8,966	25,555	21,386	0	13,135
Fabric Fund	1,171				1,171
	<u>10,137</u>	<u>25,555</u>	<u>21,386</u>	<u>0</u>	<u>14,306</u>
Restricted Funds					
Organ Fund	0				0
Nelson Gift Fund (COS)	258				258
Nelson Gift Fund Capital	103				103
	<u>361</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>361</u>
Endowment Funds					
Church Building Fabric (growth Fund CoS)	12,378				12,378
Church Building Fabric (Bank Account)	10,899	1,207	5,223		6,882
Consolidated Fabric Fund (COS)	9,339	1,474	338		10,475
	<u>32,616</u>	<u>2,681</u>	<u>5,562</u>	<u>0</u>	<u>29,735</u>
Grand Total	<u>43,114</u>	<u>28,236</u>	<u>26,947</u>	<u>0</u>	<u>44,402</u>

Purposes of Designated Funds

Designated Fabric Fund: The Trustees have set aside funds for the maintenance of Church Property

Designated Fabric Fund: The Trustees have set aside funds for the maintenance of Church Manse

Purpose of Restricted Funds

Nelson Gift Fund: Available for communion wine

Purpose of Endowment Funds

Church Building Fund: The revenue can only be used for repairs etc. to the Church Building.

APPENDIX

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

CAPITAL ACCOUNT

	2022 £	2021 £
Credit Balances held at 31 December at cost	<u>27,927</u>	<u>27,927</u>
Market Value of Balances at 31 December	42,372	45,673
REVENUE ACCOUNT		
General Trustees Sale of Church (Arnsheen Barrhill)	10,475	9,339
General Fund	100	100
The Church of Scotland Investors Trust - deposit fund	<u>10,000</u>	<u>10,000</u>
	<u>3,747</u>	<u>3,747</u>

Church Building Fabric Fund

The Church of Scotland Investors Trust - Growth Fund at Cost	12,378	12,378
Market Value as at 31 December (5,918 units)	31,957	35,745
Sale of Manse (on deposit)	52,314	52,314