



The Church of Scotland



KINGSHILL PARISH CHURCH
ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No. 311910

Scottish Charity No. SC009462

Year Ended 31 December 2023

Kingshill Parish Church Trustees' Report Year ended 31 December 2023

The trustees present their Annual Report and Financial Statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 16 of the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

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.

As a Parish Church in the Church of Scotland, we operate from two buildings, Trinity Church in Westhill and Skene Kirk in Kirkton of Skene. We share our building in Westhill with our friends, the local Roman Catholic Church. Trinity Church is also home to a number of non-Church community organisations.

As Moderator of the Kirk Session, the Minister is assisted by other office bearers and leaders of Church organisations in the completion of this report which covers our objectives, activities, achievements and performance.

A summary of the values that are important to us.

Our desire is to be

- strongly and deeply rooted in our faith, with the help of God's grace and the Holy Spirit
- committed to caring for creation,
- reaching out and reflecting the love of God the Father into our community and the wider world; and
- sharing the gospel of Jesus Christ with every generation.

We do this by seeking to listen to God and to encourage one another as we journey together.



Achievements and Performance

Following all the preparations that had been made in 2022, Kingswells and Skene came together in 2023 to form the newly united congregation of Kingshill Parish Church of Scotland (Aberdeenshire). It was wonderful to welcome Presbytery to a service of union and introduction at Trinity Church in July and to celebrate our coming together.

With the union and considerable work in the community, it has been another significant year in the life of our Church. We said goodbye to our Associate Minister, Rev Ibidun Daramola, and welcomed a new member of staff, Fiona Blair DCS. We are looking forward to expanding the team further in 2024.

We have welcomed a number of new members into our congregation, with significant change happening throughout the Church of Scotland and with the arrival of asylum seekers in our community.

We take this opportunity to thank all those involved in the life of the Church, from those working behind the scenes to those who serve as convenors, or who take upfront roles. It is a great team effort and much appreciated.

Worship and Pastoral Care

For the first six months of the year, we rotated between the three buildings across the two parishes. This enabled us to build relationships across the uniting congregations and meet the practical challenges of the ministry team being reduced. We continued to provide an online option.

Following the summer, we moved to Sunday services in both church buildings and a regular livestream from Trinity Church. Later on in the year, we established a monthly service in Kingswells in the Village Hall, following the closure of the church there. Our numbers have held steady between 100 and 120 people and we know that those who watch online very much appreciate being part of worship.

We have continued publishing our weekly service sheets, including bible readings and prayers, and have found it increasingly helpful to continue to provide a weekly email update to our members, which helps us share information about what is happening in the Church and community.

By the end of the year, we were running monthly services at Pitcairn Lodge, Blackhills Court and Kingsmead Care Home. We were delighted to welcome residents from Pitcairn Lodge to Sunday worship and are thankful to the staff who enabled this to happen.

Our Afternoon Tea Services at Trinity continued to provide an opportunity for older members of our congregation to gather in worship and fellowship.

In Lent, we were delighted to meet in person with our friends from the Roman Catholic and Westhill Community Church congregations. We enjoyed worship and lunch together. This culminated in a joint Good Friday service at Westhill Community Church, which was incredibly special.

During May we held two special events to celebrate the life of Skene Parish and to prepare ourselves for the union. The closing service at Kingswells Church was very well attended and a thanks was given to those who had supported the Church in recent years.

Westhill Prays, our monthly ecumenical prayer gathering, ran steadily throughout the year.

Our Pastoral Care team visited many homes during the year, together with the ministry team undertaking hospital visiting. Hope Café, a grief support group, met once a month at Trinity Church and we welcomed new attendees. Warm Wednesdays moved to a monthly gathering for soup and sandwiches. These opportunities to be together and support one another are much appreciated.

As with any year, 2023 saw the death of a number of our members and elders, including, Mrs Sandra Lyall (retired Elder) and Mr Gordon Argo (Elder Emeritus) and two retired ministers, Rev John MacLean and Rev Angus Haddow. We give thanks for the faithful service of these brothers and sisters in Christ. In December we participated in a memorial service organised jointly with Berriedale Funeral Home.

Community Outreach

A significant development this year was the opening up of the Hampton Hilton Hotel as an asylum seekers' hotel. We were invited into a conversation with Aberdeenshire Council, together with other community representatives. This followed on from our work with the Westhill Resilience Group during the pandemic.

We have helped to welcome over 200 service users. We have organised clothing donations, purchased essentials, and raised funds to support them. In conjunction with volunteers from the community we have been involved in establishing a Conversation Hub at Trinity Church, which enables them to socialise and practise their English. A number of our members are also involved in providing ESOL classes. It has been an amazing team effort, and the work will continue.

We have loved welcoming a small group of asylum seekers into our Church Family.

Staffing/Volunteers

We were sad to say goodbye to Rev Dr Ibidun Daramola at the beginning of the year. After going through the MDS recruitment process, Fiona Blair DCS was appointed as our Deacon. She joined the Ministry Team in September and, in the future, will be located at Kirk Cottage.

During the year, the Presbytery agreed to the allocation of an additional 0.5 post, with a specific remit around the community of Kingswells. This will be advertised in 2024.

Once more, a big thanks goes to all our staff members, convenors and volunteers. There is a huge amount of work that goes on to ensuring we are able to function as a Church, but also in our outreach work in the community and our schools' work.

Strategic Planning

Our “Cabinet” met on a monthly basis prior to the union, as agreed by the Kirk Session. It consisted of the treasurer, secretary, clerks and ministers. It considered the business of the Church and helps in the preparation for Congregational Board and Kirk Session meetings.

Following the union, we have undertaken work to restructure the Kirk Session into a number of committees and will form a Parish Leadership Team to replace the Cabinet. This will consist of the convenors of each of the committees, the clerks, treasurer, secretary and minister.

During the year the following matters were progressed:

- Plan to extend the building at Trinity Church to expand office space. This was progressed throughout the year and permission from the Presbytery of the North East and Northern Isles and the General Trustees was sought. Following the union, there are funds in our Consolidated Fabric Fund which should enable the work to start, once the tender process is complete.
- Kirk Cottage was taken off the market following an offer that fell through. It was agreed that the cottage should be rented to our deacon and preparations were made for this to go ahead in 2024.
- Our property planning included considering the sustainability of the Trinity Church building and what could be done around decarbonising the building. Grants were sought to move this forward, and works will be undertaken in 2024.
- Significant work will also be undertaken in 2024 with regards to the plant room at Trinity and the heating system.

Children and Young People

Messy Church ran on the last Sunday of each month. We look forward to continuing to build our relationships with the families that attend and hope to increase the numbers attending in the coming year as we continue with this outreach.

Skene Club has continued to run from the end of September to the beginning of March. The club has been well supported with an average of around 30 of Skene School’s Primary 1 to Primary 7 aged children attending each Thursday night for an hour of noisy, sweet-fuelled fun.

The Boys’ and Girls’ Brigades ran successful programmes in 2023, with numbers increasing across both.

2023 saw the chaplaincy team being able to meet more regularly in the schools and to provide assemblies and pastoral care, including big end of term assemblies. We very much value our relationships with each of the schools across the parish.

Our 2023 Holiday Bible Club was based at the Westhill Community Church. It was well attended, and as always, there was a lot of fun across the week.

Thank you to Callum Ross, our Children and Families Worker, for his ongoing efforts throughout the year to support our children and young people.

Looking Forward

We continue to be in a season of transition as we continue to get to know one another in the united congregation, and as we plan for the work of the extension.

Once the team is supplemented, the question of what mission looks like across the parish will come back to the fore. Our newly established Mission and Outreach Committee will be involved with this.

We trust that God will continue to lead us and equip us for the work He is calling us into. His grace and love make what we do possible. And we trust that all we do is for His glory.

Safeguarding

Opportunities for young people to meet continued this year through Girls' Brigade, Boys' Brigade, Skene Youth Club, Jigsaw, GRID and Messy Church. Warm Wednesdays continued, providing a snack and social meeting opportunity, for people who are lonely or concerned about the significant rise in heating bills over the wintertime. The work of protecting these groups continues in terms of Safeguarding, ensuring safe recruitment and training of volunteers.

Kingshill Parish Church has three Safeguarding Co-ordinators. There are fifty-one volunteers on the Safeguarding Congregational Register who work with children and young people, seven volunteers on the Register for work with protected adults and nine volunteers with PVG clearance for both. Thirteen volunteers attended introductory level safeguarding training in 2022/ 2023. Forty-one Trustees (Elders) also undertook the appropriate level of training this year.

The Kirk Session is updated regularly with changes to the Safeguarding Congregational Register along with developments or changes made by the General Assembly and the Church of Scotland Safeguarding Service.

Financial Review

Our main source of income relies on members giving regularly to our Church. Income from offerings, including tax recovered on Gift Aid, amounted to £132,509 which was marginally ahead of the previous year. There was no legacy income in 2023, compared with £101,500 in 2022.

It is pleasing to report a significant increase in letting income on 2022 with £21,140 being generated from lets at Trinity Church. Income from the deposits with the Church of Scotland Investors' Trust was significantly greater due to both additional sums on deposit and much improved interest rates.

Grants of £15,500 to support the Children & Families work and our employment of the Children & Families Development Worker were received in the year. Of this, £12,500 was from the Joseph Rank Trust who supported the Church in both 2021 and 2022.

On the union with Kingswells Parish Church on 1 July, monies held by Kingswells were transferred to Kingshill. The total of £32,293 is included as Other Income and as a result reduced what would have been a significant deficit for the year.

Our total expenditure of £238,998 was some £26,000 greater than in 2022. The most significant increases in expenditure were in salaries, fabric repairs and maintenance, with several property repairs and improvements being completed, and heating and lighting where new contracts have resulted in much higher utility bills.

Overall, the accounts show a deficit of £16,473 for the year; without the funds received on the union with Kingswells the deficit would have amounted to £48,766. This compares with a surplus of £65,455 in 2022 although it should be noted that this was after the legacy income of £101,500 referred to above.

We continue to be extremely grateful to all our members who give regularly and most generously to support the work of the Church.

Risk Management

The trustees have identified that the principal risks and uncertainties facing the Church are:

1. An ageing congregation

In order to minimise the impact of an ageing congregation and a drop in numbers through illness or death, the trustees established and are continuing to support the Messy Church Project Fund. This fund is used to employ our Children and Families Worker. The main aim of the project is to develop and deepen relationships with young families who have a connection with the Church and also those with no Church links. In addition to this project, we continue to investigate ways of developing our Sunday morning services to welcome and attract the younger generations.

We are also striving to provide services to assist the elderly to attend services of worship and Church events by, for example, providing transport.

2. A reduction in regular giving

Regular monitoring of income and expenditure gives an opportunity to bring to the trustees' attention any significant changes to our financial situation and where appropriate take early action.

3. Building repairs

Kingshill Parish Church has responsibility for the care and repair of four properties vested in the General Trustees of the Church of Scotland. Regular assessment of these properties is carried out and any work required is done timeously. There are also ongoing annual maintenance contracts in place for boiler servicing, fire alarms and fire extinguishers.

4. Data Protection

The charity trustees are aware of the importance of protecting personal data. In order to minimise any risks which may result in the loss of data, all Office Bearers have been trained in Data Protection principles, and the Church has invested in encrypted hardware for storing electronic data. Personal and financial records are all stored in securely locked cupboards.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. At a meeting of our trustees in June 2016, the trustees agreed to amend the ideal amounts held in our reserves and these have been approved again.

The Reserves Policy was amended to hold ideal reserves of £60,000 in our General Fund, which equates to four months' worth of expenditure. The reserves are held by the congregation to meet the day-to-day running costs of our two churches. Reserves are also held in the Designated Fabric Fund to meet future capital requirements and significant building repairs.

At the year end the Church held unrestricted funds of £153,655 of which £65,385 had been designated to the Fabric Fund. The remaining balance of £88,270 is held in our General Fund to meet our day-to-day expenditure.

The Church also held £137,342 of restricted funds which have been provided for the purposes specified in Note 15 of the Notes to the Financial Statements.

Structure, Governance and Management

The congregation is a registered charity, number SC009462. The congregation operated under the Model Deed of Constitution for the first six months of the year and on 1 July 2023 moved to being administered in accordance with the terms of the Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Trustees

Members of the Kirk Session are the charity trustees. Up to 30 June 2023 members of the Skene Parish Church of Scotland Congregational Board were also 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 Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Elders from both Kingswells Church and Skene Parish Church were invited to join the Kirk Session of the united congregation from 1 July 2023.

Congregational Board

The Congregational Board ceased to exist on 30 June 2023, when the parishes of Skene and Kingswells joined together to become Kingshill Parish Church under a Unitary Deed of Constitution.

Congregational Board Members were appointed from within the congregation, and members of the congregation were invited to nominate individuals who were believed to have the skills and commitment to contribute to the management affairs of the Church, and to become members of the Board.

In 2023, the Congregational Board was chaired by the Minister and met in March and May. Up until the dissolution of the Board on 30 June 2023, the Congregational Board had 22 members, comprising 9 elected representatives of the congregation and 13 Elders.

Kirk Session

The Kirk Session is responsible for spiritual affairs within the Church. The Kirk Session comprises the Minister, Deacon, Children & Families Development Officer and 56 Elders (24 male and 32 female). During 2023, the Kirk Session met for ordinary business on five occasions as Skene Parish and on four occasions, following union, as Kingshill Parish Kirk Session. There were an additional three meetings involving all of the charity trustees.

Reference and Administrative Information

Trustees

Ministers

Rev Stella Campbell	Minister
Fiona Blair DCS	Deacon

Elders at 31 December 2023

Irene Arthur	Sheila Gray	Brian Milne	Jane Roberts
Joyce Carter	Alison Hendry	Heather Murchie	Fiona Robertson
Jill Chessor	Kirsteen Knight	Innes Murchie	Kay Saddler
Crosby Chisholm	David Lawson	Elizabeth Norris	Mary Singer
Julia Chisholm	Elsbeth Lawson	Elinor O'Brien	Margaret Smith
Alan Crane	Bill Leslie	Ann Paterson	Donald Struthers
David Duguid	George Low	Chris Pinnell	Ian Thomson
Clifford Eastmond	Niall MacBeath	Joyce Pinnell	Ian Traquair
Philip Fletcher	Sheena McIntosh	Lorraine Pirie	MaureenTraquair
Stewart Forbes	Sandy McPherson	Lesley Reid	Eva Will
Mary Fraser	Jim Menzies	John Ritchie	

Elders Who Ceased to be a Trustee During 2023

Gordon Argo	Malcolm Christie	Dawn Miller	Peter Wright
Allan Fair	Elizabeth Gray	Iain Miller	
Sandy Weir	Margaret Mearns	Elaine Percival	
Jack Mearns	James Michie	Donald Wallace	

Congregational Board

Up until 30 June 2023, the following people were non-Elder members of the Congregational Board: Bill Bilsland: Flora Buthlay: Jill Cozens; Barbara Emmerson: Anne McNeill: Muriel Reith: Rona Ritchie: Resifina Seyara: Alison Smith. (All resigned on 30 June 2023). And up until 30 June 2023, the number of elected Elders on the Board was thirteen. They were: Crosby Chisholm; David Duguid; Elizabeth Gray; Sheila Gray; Margaret Mearns; Jim Menzies: Brian Milne: Liz Norris: Joyce Pinnell: John Ritchie: Fiona Robertson: Ian Thomson: Eva Will. (All resigned on 30 June 2023.)

Principal Office Bearers

Minister:	Rev Stella Campbell
Deacon:	Fiona Blair DCS
Session Clerk:	Chris Pinnell
Church Treasurer:	John Chessor
Principal Office:	Kingshill Parish Church Trinity Church Office Westhill Drive Westhill Aberdeenshire AB32 6FY
Independent Examiner:	ESP Bookkeeping Craigshannoch Alford Aberdeenshire AB33 8EE
Bankers:	Royal Bank of Scotland Queens Cross Branch 40 Albyn Place Aberdeen AB10 1YN

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,


Signed:



Chris Pinnell
Session Clerk
Kingshill Parish Church

Date:

12 March 2024

Independent examiner's report on the accounts								v2
Report to the trustees/members of	Kingshill Parish Church							
Registered charity number	SC009462							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	01	2023		31	12	2023	
Set out on pages	14 - 27							
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act 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.</p>							
Basis of independent examiner's statement	<p>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 accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention.</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:				Date:	12th March 2024			
Name:	Stephen Milne FCMA							
Relevant professional qualification(s) or body (if any):	Chartered Management Accountant							
Address:	30 Binghill Road West							
	Milltimber							
	Aberdeen							
	AB13 0JB							


**Statement of Financial
 Activities
 Year ended 31 December 2023**

Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Income and endowments from:								
1	131,977	532	-	132,509	128,421	103,193	-	231,614
2	1,753	291	-	2,044	5,488	132	-	5,620
3	28,147	-	-	28,147	22,251	-	-	22,251
4	11,997	-	35	12,032	2,439	-	7	2,446
5	25,983	21,810	-	47,793	-	16,500	-	16,500
	199,857	22,633	35	222,525	158,599	119,825	7	278,431
6	208	-	-	208	284	-	-	284
	171,379	67,376	35	238,790	183,736	28,949	7	212,692
	171,587	67,376	35	238,998	184,020	28,949	7	212,976
	28,270	(44,743)	-	(16,473)	(25,421)	90,876	-	65,455
	-	30,623	-	-	-	2,533	-	2,533
	(30,623)	-	-	-	(2,533)	-	-	(2,533)
	(2,353)	(14,120)	-	(16,473)	(27,954)	93,409	-	65,455
Reconciliation of funds:								
	156,008	151,462	847	308,317	183,962	58,053	847	242,862
	153,655	137,342	847	291,844	156,008	151,462	847	308,317

Balance Sheet
At 31 December 2023

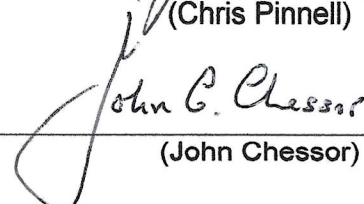
	<u>Note</u>	Total Funds 2023	Prior Year 2022
Fixed Assets:			
Tangible assets	9	5,999	8,358
Total Fixed Assets		5,999	8,358
Current Assets			
Church of Scotland Investors' Trust	10	250,011	280,000
Cash at bank and in hand		24,395	10,936
Debtors	11	21,708	15,403
Total Current Assets		296,114	306,339
Liabilities			
Creditors falling due within one year	12	10,269	6,380
Net Current Assets		285,845	299,959
Net Assets		291,844	308,317
The funds of the charity:			
Endowment funds	15	847	847
Restricted income funds		137,342	148,929
Unrestricted income funds		153,655	158,541
Total charity funds	15	291,844	308,317

The accounts were approved by the trustees on 12 March 2024 and signed on their behalf by:



(Chris Pinnell)

Session Clerk



(John Chessor)

Treasurer

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Investors' Trust.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £750 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment - 5 years.

Taxation

Kingshill Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022
	£	£	£	£	£	£	£	£
1. Donations and Legacies								
Offerings	108,343	532	-	108,875	105,085	2,163	-	107,248
Tax recovered on Gift Aid	23,634	-	-	23,634	22,836	30	-	22,866
Legacies	-	-	-	-	500	101,000	-	101,500
	131,977	532	-	132,509	128,421	103,193	-	231,614
2. Income from charitable activities								
Weddings and Funerals	710	-	-	710	1,350	-	-	1,350
Other	1,043	291	-	1,334	4,138	132	-	4,270
	1,753	291	-	2,044	5,488	132	-	5,620
3. Income from other trading activities								
Rent Received	7,007	-	-	7,007	6,007	-	-	6,007
Letting Income	21,140	-	-	21,140	16,244	-	-	16,244
	28,147	-	-	28,147	22,251	-	-	22,251
4. Investment Income								
Deposit Interest	11,997	-	35	12,032	2,439	-	7	2,446
	11,997	-	35	12,032	2,439	-	7	2,446
5. Other Income								
Grants Received	-	15,500	-	15,500	-	16,500	-	16,500
Transfer of Union Balance	25,983	6,310	-	32,293	-	-	-	-
	25,983	21,810	-	47,793	-	16,500	-	16,500

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022
Analysis of Expenditure (cont.)								
Social Events	-	-	-	-	-	249	-	249
Messy Church Expenses	-	666	-	666	-	650	-	650
Donations	500	-	-	500	-	-	-	-
Church Flowers	-	380	-	380	-	375	-	375
Rabboni Plants & Cards	-	-	-	-	-	357	-	357
Warm Wednesdays / Nosh & Natter	219	400	-	619	264	-	-	264
Depreciation of Assets	2,359	-	-	2,359	4,766	-	-	4,766
	171,379	67,376	35	238,790	183,736	28,949	7	212,692
Total	171,587	67,376	35	238,998	184,020	28,949	7	212,976

	2023	2022
	£	£
7. Staff costs and numbers		
Salaries	53,544	48,623
Employer Pension Contributions	811	776
Total	<u><u>54,355</u></u>	<u><u>49,399</u></u>

The average number of employees during the year was as follows:

	2023	2022
	Number	Number
Ministerial support	1	1
Church Officers / Wardens	2	2
Organists	1	1
Church Secretary	1	1
Premises maintenance	1	1
	<u><u>6</u></u>	<u><u>6</u></u>

No employee had employee benefits in excess of £50,000 (2022 nil)

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 of service) £37,032.

8. Trustee Remuneration and Related Party Transactions

During the year 8 trustees received reimbursement of expenses incurred totalling £1,920. These incidental expenses included stationery items, postages, cleaning materials and catering items.

Kingshill Parish Church met the costs of council tax and also pastoral telephone and broadband charges for Rev S Campbell. Total costs amounted to £3,436. Telephone and broadband charges of £197 incurred by Deacon F Blair were also met by the Church.

In addition, Mrs E Will received £8,076 for secretarial services at Trinity & Skene Churches, Mr B Milne received £3,217 for Church Officer duties at Skene Church, Mrs M Singer received £4,292 for cleaning duties at Trinity Church, Mrs J Cozens received £5,020 for Organist services and Mrs E Norris received £5,361 for Warden duties at Trinity Church.

During the year a total of £23,625 was donated to the congregation by trustees.

9. Tangible Fixed Assets

	Buildings	Equipment	Total
Cost			
At 1 January 2023	-	84,906	84,906
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>-</u>	<u>84,906</u>	<u>84,906</u>
Accumulated Depreciation			
At 1 January 2023	-	76,548	76,548
Charge for year	-	2,359	2,359
Eliminated on Disposals	-	-	-
At 31 December 2023	<u>-</u>	<u>78,907</u>	<u>78,907</u>
Net Book Value			
At 31 December 2023	<u>-</u>	<u>5,999</u>	<u>5,999</u>
At 31 December 2022	<u>-</u>	<u>8,358</u>	<u>8,358</u>

10. Investments

The funds held in the Church of Scotland Investors' Trust are held in the Deposit Fund. This fund is intended for short-term investment and aims to provide a high rate of interest. Deposits are repayable on demand with interest calculated quarterly in arrears, paid gross in May and November.

11. Debtors

	2023	2022
	£	£
Trade Debtors	-	-
Other Debtors	15,406	13,452
Prepayments and accrued income	6,302	1,951
	<u>21,708</u>	<u>15,403</u>

12. Creditors

	2023	2022
	£	£
Trade Creditors	4,534	3,216
Accruals	5,735	3,164
	<u>10,269</u>	<u>6,380</u>

13. **Analysis of Net Assets Among Funds**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	5,999	-	-	-	5,999
Current Assets:					
Investors' Trust Deposits	83,738	100,000	66,273	-	250,011
Bank and Cash	20,628	-	2,920	847	24,395
Receivables	21,708	-	-	-	21,708
Payables	(10,269)	-	-	-	(10,269)
	<u>121,804</u>	<u>100,000</u>	<u>69,193</u>	<u>847</u>	<u>291,844</u>

14. **Volunteers**

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

15. Movements in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
Agnes Smith	847	35	(35)	-	847
	847	35	(35)	-	847
Restricted funds					
Elsie Duguid Legacy	100,000	-	(33,727)	-	66,273
Flower Fund	984	-	(380)	-	604
Rabboni Fund	2,353	-	-	-	2,353
Action Group	2,191	-	(253)	-	1,938
Eco Congregation	93	291	(70)	-	314
Guild	4,502	532	(2,114)	-	2,920
Afternoon Teas	6,164	-	(995)	-	5,169
Youth Club	365	-	(180)	-	185
Messy Church Project	34,129	15,500	(29,057)	30,623	51,195
Pastoral Care Fund	681	-	-	-	681
Kingswells Outreach Fund	-	6,310	(600)	-	5,710
	151,462	22,633	(67,376)	30,623	137,342
Unrestricted funds					
General Fund	60,000	199,857	(171,587)	-	88,270
Fabric Fund (Designated)	65,385	-	-	-	65,385
Emergency Repairs Fund (Designated)	30,623	-	-	(30,623)	-
	156,008	199,857	(171,587)	(30,623)	153,655
Total Funds	308,317	222,525	(238,998)	-	291,844

Purposes of Endowment Funds

Income from the Agnes Smith Bequest Fund is paid to the Parish Minister on 31 December each year to be used at her own discretion.

Purposes of Restricted Funds

Elsie Duguid Legacy: This legacy has been earmarked for fabric projects in our Church buildings.

Flower Fund: This is a fund to provide flowers to enhance the beauty of the Church.

Rabboni Fund: This fund provides for a gift to people in the Parish, of a plant on the first anniversary of the death of a loved one.

Action Group Fund: This is a fund to provide social events and companionship for older people in the Parish of Skene.

Eco Congregation Fund: This fund has been established as part of our work as an 'Eco Congregation' and caring for our environment.

Guild: Women and men from all walks of life who meet together with the common aim of committing their lives to Jesus Christ and expressing their faith in worship, prayer and action.

Afternoon Teas: A fund established from the sale of refreshments at Wednesday afternoon teas, now discontinued. The surplus will be used to support future projects.

Youth Club: Evening fellowship and fun for young people in the Parish of Skene.

Messy Church Project Fund: Fund to develop and deepen relationships with young Church families and also those with no Church links.

Pastoral Care Fund: A fund established for those in the parish who need extra support and care during periods of illness. Expenditure is at the discretion of the Parish Minister.

Kingswells Outreach Fund: This is a fund to help finance aids to worship and outreach projects with particular emphasis on the Kingswells community.

Purposes of Designated Funds

Fabric Fund: Is used to meet the costs of upgrading our buildings and significant building repairs to our four Church properties

Emergency Repairs Fund: Was used to fund repairs to both Church buildings. The balance on this fund was transferred to the Messy Church Fund at the end of the financial year.

16. Lease commitments

A 5-year lease of a photocopier in the Church Office was renewed in 2022. As at 31 December 2023 the future commitment for payments in relation to this lease was £3,052.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(16,473)	65,455
Add back depreciation charge	2,359	4,766
Purchase of fixed assets	-	(6,401)
Decrease (Increase) in receivables	(6,305)	(5,237)
Increase (Decrease) in payables	3,889	638
Net cash movement from operating activities	(16,530)	59,221

18. Cash and Cash equivalents	2023	2022
	£	£
Cash Investment	250,011	280,000
Cash at bank and in hand	<u>24,395</u>	<u>10,936</u>
	<u>274,406</u>	<u>290,936</u>
19. Collections for Third Parties	2023	2022
	£	£
Christian Aid – Turkey, Syria and Middle East Appeals	2,784	3,842
Christian Aid Week collections	4,632	4,219
UNICEF – Morocco and Sudan Appeals	611	-
Poppy Scotland	427	402
Refugees in Westhill	2,673	-
Banana Box	360	-
Salvation Army	732	-
British Red Cross – Ukraine Appeal	-	1,857
Church of Scotland – Ukraine Appeal	-	1,263
North Aberdeenshire Foodbank	-	656
Barnardo's	<u>-</u>	<u>583</u>
	<u>12,219</u>	<u>12,822</u>

All monies collected in our appeals were remitted to the respective charities during, or immediately after the end of the financial year. The income and payments collected in our appeals are not included in the Annual Accounts for Kingshill Parish Church.

The Church administers a trust fund to provide clothing and other essentials for the refugees being housed in Westhill. In addition to the £2,673 above, in 2023 a further £4,209 was donated by Church members directly to this fund. This fund is not part of the Church's accounts.

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

	2023	2022
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>17,982</u>	<u>-</u>
Market Value of Balances at 31 December	<u>18,981</u>	<u>-</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>19,345</u>	<u>-</u>
TEMPORARY ACCOUNT		
Credit (Debit) Balance at 31 December	<u>335,512</u>	<u>(2,821)</u>

GENERAL FUND BUDGET

INCOME	Budget 2024 £	Actual 2023 £
Offerings		
WFO Scheme & Standing Order Donations	92,500	91,040
Tax recovered on Gift Aid Donations	24,000	23,634
Legacies	-	-
Ordinary Offerings (Open Plate)	5,500	5,581
Ordinary Offerings, Donations, Gift days etc.	<u>11,000</u>	<u>11,722</u>
	133,000	131,977
Other Ordinary General Income		
Use of premises	28,000	28,147
Other Income (incl Fees & Fundraising)	1,750	1,753
Interest	<u>12,000</u>	<u>11,997</u>
	41,750	41,897
Total Ordinary General Income	<u>174,750</u>	<u>173,874</u>
EXPENDITURE		
National Ministry and Mission & Wider Work		
Giving to Grow Contribution	87,450	86,164
Presbytery Dues	<u>4,800</u>	<u>725</u>
	92,250	86,889
Local Staffing Costs		
Minister & Assoc Minister Travelling Expenses	3,500	2,431
Pulpit Supply & Relief Organist Costs	900	894
Church Officer	3,500	3,217
Organist	5,050	5,020
Church Cleaner	4,700	4,292
Church Secretary	8,850	8,076
Trinity Church Warden	<u>5,900</u>	<u>5,360</u>
	32,400	29,290
Building Costs		
Repairs and Maintenance	10,000	9,719
Gardening	2,500	2,319
Heating & Lighting	14,650	10,604
Insurance	5,000	4,929
Council Taxes	4,050	6,095
Kingswells Church Expenses	<u>1,000</u>	<u>2,763</u>
	37,200	36,429
Other Local Costs		
Bank charges	1,300	1,259
Church Office Expenses	6,000	5,590
Minister & Assoc Minister Telephone	1,600	1,005
Warm Wednesdays	200	219
Training	100	93
Worship Resources / Communion Expenses	3,000	2,893
Donations	500	500
Miscellaneous Expenses	5,000	4,403
Independent Examination fee	500	450
Depreciation	<u>3,000</u>	<u>2,359</u>
	21,200	18,771
Total Ordinary General Expenditure	<u>183,050</u>	<u>171,379</u>
(DEFICIT) / SURPLUS	<u>(8,300)</u>	<u>2,495</u>